

W. H. ...

THE

CIRCULAR ORDERS

OF THE

BOARD OF REVENUE,

ISSUED DURING THE YEAR

1854.

BY

JOHN MASKELL,

FIRST UNCOVENANTED ASSISTANT, REVENUE BOARD OFFICE.

MADRAS:

PRINTED BY D. P. L. C. CONNOR, AT THE CHRISTIAN KNOWLEDGE
SOCIETY'S PRESS, CHURCH STREET VEPERY.
1855.

*St. Andrew's Department.
Book Office*

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CIRCULAR ORDERS

OF THE

BOARD OF REVENUE.

30TH JANUARY, 1854.

Ext. Min. Con. 6th Jan. 1854, Rev. Dept. No. 28.

Vide C. O. 9th Nov. 1837. 3. The Right Honorable the Governor in Council much regrets to learn from the reports now laid before him, that the records, more especially the talook records, in many districts, are in so unsatisfactory a state, and trusts that the Board of Revenue will impress upon the several Collectors the necessity of paying greater attention to the subject. Collectors and their subordinates should be required to inspect the records at the various talook cutcherries when they may visit the cusbah stations on their tours, and the talook officers should be held responsible that these records are carefully looked to and kept in good order. It is observed that, in some districts, the hoozoor record room, and the talook cutcherries, are in bad repair, and the records are injured in consequence. The necessary steps should be taken for the improvement of these buildings.

4. The suggestion made by the Board in para. 24 of their letter,* viz., that each Collector should report, at the end of the year, or of any other period rendering the measure necessary, what records it would be necessary to retain, seems judicious. The Collectors will consequently report annually to the Board what records may have accumulated during the year, which it is unnecessary to preserve; and will take the orders of the Board for their disposal. They should at the same time inform the Board of the

condition of their records generally, and the progress made towards their arrangement and better order.

9TH FEBRUARY, 1854.

Ordered that copy of the foregoing* Minutes of Consultation be communicated to all Collectors, except those of the Northern Circars, for their information and guidance, with reference to the C. O. dated 27th July 1848.

Vide C. O. 1st Aug. 1853.
" 7th May 1855.
See also C. O. 11th May 1851.
** Annexed.*

2. Under the instructions now circulated, the Collectors will continue, without report, to the heir of the last incumbent, all enams in which the title to succession may not be affected by any other circumstance in their present or prior transmission, than the fact of its being derived through the female line.

Ext. Min. Con. 25th Jan. 1854, Rev. Depr. No. 100.

1. In the foregoing communication,† the Board of Revenue request the attention of Government to one of the rules for the disposal of enams, submitted by them on the 19th June, and approved by Government on the 4th July 1848,‡ or that § C. O. 27th July, 1848, which respects succession through the female line, and under the circumstances explained in paras. 2 and 3, intimate that the Board, as at present constituted, "have no hesitation in admitting that there was not sufficient warrant for considering succession transmitted through a female to be of doubtful validity, and still less that it is, according to the opinion given by them in the case of the Meenjoor and Adayamvoil Shrotriums, 'contrary to the first principles of Hindoo law,'§ and that, consequently, such succession cannot be properly considered as an exception to the valid title of succession on the part of the claimants, which it was ordered by Government|| should secure them from interference."

§ Note 7. C. O. Book, page 281.
 || Ex. Min. of Con. 11th May 1848, C. O. 27th July 1848.

2. Upon a careful consideration of the question, and of the reasons

which have been urged by the Board, the Right Honorable the Governor in Council concurs in the opinion expressed by them, and accordingly resolves to direct, in conformity with their recommendation, that the rule, as hitherto observed, be relaxed, and that the circumstances of the legal heir, being a female, or of the succession having formerly descended through a lineal female heir, shall not henceforth be held to be a bar to continued enjoyment of enam lands.

3. Ordered that the above letter and resolution be communicated to the Commissioner Northern Circars, for information and guidance.

20TH FEBRUARY, 1854.

Board of Rev. to Govt. 22d Dec. 1853, No. 600.

Vide C. O. 2d April 1827.
" 29th Jan. 1855.
** Dated 11th June 1853 } D.P.*
" 30th Nov. " } W.

I am directed to bring, through you, to the notice of Government, the accompanying correspondence* with Mr. Taylor, the Sub-Collector of Rajahmundry.

2. It will be observed that, in June last, he applied for some surveying instruments from the Board in the Department of Public Works, for the purpose of training some of the Native subordinates in field measuring and surveying. The instruments he applied for were accordingly sent, and certainly the demand was a very moderate one, viz.:

- 1 Prismatic compass.
- 1 Chain.
- 1 Parallel ruler (large) .
- 1 Small case of drawing instruments.

3. With this supply Mr. Taylor commenced operations, and has now submitted to the Board specimens of plans and surveys, with a view of enabling them to judge of the success of his efforts, and proposing the inducement of a small rate of pay (5 Rupees a month) to persons not in Government employ, as an encouragement to them to come forward for instruction. The number of employes to be 10, with 6 peons to be instructed in the mechanical process of accurate measuring with chain and arrows, on 3 Rupees a month, total Rupees 68 per mensem. The plans sent up by Mr. Taylor, concerning the details of which he has afforded personal information at the Board's office, are most creditable.

CIRCULAR ORDERS OF

[20th Feb. 1854]

ble; the work having been done by fair angular measurement, as well as linear.

4. The Board attach much importance to this branch of knowledge among the subordinate Native revenue servants. In cases of disputed boundary—washing away of parts of valuable islands—proposals for draining marshes—excavating channels—dividing off fields, &c., these plans are most useful, and those submitted by Mr. Taylor were actually required for the above purposes. No written statement can possibly convey, in these cases, the clear view that a map does. Even independent of regular scientific surveying of a tract of country, a practical knowledge enabling a Native subordinate to be told off for duties such as above referred to, is one which the Board are most anxious to encourage; and they trust that Government will meet the request of Mr. Taylor, who has thus employed himself for the public service in a duty not within the ordinary sphere of a Civil Servant. The charge may be included in the annual statement of charges incurred on estimate, and may be renewed from year to year, till a suitable provision on a permanent principle shall be made.

5. In the event of these districts being regularly surveyed, the young men now instructed in a mere elementary grade might become most useful. The want of such persons is already greatly felt.

Ext. Min. Con. 6th Feb. 1854, Rev. Dept. No. 158.

The Right Honorable the Governor in Council considers the measures taken by Mr. G. N. Taylor, Sub-Collector of Rajahmundry, for training his Native subordinates in field measuring and surveying, to be highly creditable to that officer, and he readily accedes to the proposal made by Mr. Taylor, and supported by the Revenue Board, and permits him to entertain an establishment of 10 pupils at 5 Rupees, and 6 peons at 3 Rupees, in all Rupees 68 per mensem. The charge will be included in the annual statement of charges incurred on estimate, and the sanction will be in force for the period of one year, subject to renewal at the expiration of that time, should the report on its effects, which will then be furnished, be favorable.

2. The Governor in Council will be prepared to authorize the adoption of similar measures in other districts wherever the advantage of efficient superintendence can be secured.

THE BOARD OF REVENUE.

[9th March, 1854]

6TH MARCH, 1854.

(To Salt Manufacturing Districts.)

*Vide C. O. 8th Sept. 1853.
" 10th April 1854.*

** 20th Dec. 1851, in Con. 5th
Jan. 1852.*

Under instructions from Government,* I am directed by the Board of Revenue to intimate to you, that, in future, the manufacture of salt in your district should be so conducted, as to leave at all times on hand, a quantity equal to a year's consumption, to provide against unforeseen contingencies.

9TH MARCH, 1854.

Vide C. O. 5th March 1855.

† *Annexed.*

Ordered also that the foregoing† Minutes of Consultation be communicated to all Collectors, who will, in the event of one or two families engrossing a larger share of the appointments in any of their districts than is consistent with the orders of Government therein expressed, bring the same to notice, and submit lists of such families for the orders of the Board of Revenue.

Ext. Min. Con. 7th Feb. 1854, Pub. Dept. No. 122.

From the Proceedings of the Board of Revenue above recorded,‡ it appears that only two of the servants of the revenue establishment of

Nellore, relations of the Deputy Serishtadar ———, and of ———, his brother, who was last year dismissed from the Accountant General's Office (having been formerly employed in the catcherry of the Collector of Nellore) have been exchanged, and that the Collector has not been able to make arrangements for the exchange of any more.

2. The number of the relatives and connections of ———, employed in the revenue establishment of this district, having been 49, the Government do not agree with the Board of Revenue that the transfer of two of them, holding subordinate situations, is sufficient for the object in view.

3. Whatever may be the aptitude of the members of this family for the public service, and whatever may be the family differences, or disputes, between themselves, it is evident that the head

[19th March, 1854.]

of the office, the European officer, must be almost powerless to detect and punish fraud, or wrong, on the part of the members of this family, and as a necessary consequence, he will be powerless to protect the people against the extortions or oppressions of the family.

4. But it is not this alone which the Governor in Council considers the main point. He does not believe that the people will bring forward complaints, and seek protection, against wrongs done by members of this family, whilst they see them occupying so many important posts, and all the younger members introduced into office, gradually to rise to the higher posts, and he therefore thinks it essential to a good administration, that some change should be made, and not to allow matters to continue as they are, as the Revenue Board propose.

5. There can be no doubt that it is the influence of the brothers ———, and ———, that has introduced so many members of their family into the revenue and judicial establishments of Nellore, and it is the influence of ———, the Deputy Serishtadar, which that large connection is calculated to uphold and maintain; an influence which cannot but be prejudicial to the public interests. The most effectual means to break up this influence will be to transfer ———, to another district, and the Government think there is reason to adopt this measure. The head of the connection being removed, the inferior members will be deprived of the influence they derived from him, but there will still remain far too many bound together by family ties, and too much opportunity for combination among them, and it will be proper to remove some of them. For example, the Cashkeeper, who is uncle to the wife of the Deputy Serishtadar, has two sons on the establishment, one of whom occupies the important situation of Head Serishta Goomashtah. It would seem advisable to remove the latter if the Cashkeeper is retained. Again, ———, Tahsildar of Goondavole, No. 39 in the list, son of the Deputy Serishtadar's aunt, has a brother, a Peishcar, No. 40. It was the desire of the Collector to transfer the former to Masulipatam, but it was not convenient to the Collector of the latter to spare the Tahsildar with whom he was to have been exchanged, one or the other should be removed. Further, all the servants from No. 41 to No. 48 are closely connected with the Deputy Serishtadar, and with each other. Some of them, the Government are of opinion, should be transferred to other districts. One of these, No. 43, Tahsildar of Chendallore, has held his office for little more

[13th March, 1854.]

than half a year; it would be no great hardship if he were transferred to a situation of inferior emolument, if an equal one cannot be found for him immediately. The Mazoomdar of the Talook, No. 44, being a relation of the Tahsildar, is a reason for their being separated. It is not necessary, the Government think, in order to an exchange, that the servant to be removed from Nellore should be transferred to a situation of exactly equal or nearly equal emolument. It will be sufficient if he is not reduced to a very inferior position, particularly if the tenure of his present office has been of short duration; in several instances the incumbents have held their offices for less than a year.

6. The Right Honorable the Governor in Council desires that the Board of Revenue will take immediate steps for effectually abating and remedying the evil which is inseparable from the existing state of affairs in the Nellore district, and instruct the Collector to arrange for the immediate transfer of the Deputy Serishtadar, and for the appointment, if practicable, of a man of a different class in his stead, and for the exchange of the other servants, and further prohibit the Collector, without special permission of the Board, from advancing the junior members of the same family beyond their present grade, unless by transfer to other Collectorates. The Board of Revenue will understand that the Government desire that their orders with respect to these servants should be strictly carried out, and that they will admit of no excuse.

7. The Governor in Council considers it very desirable that the Board of Revenue should examine the moyenzabithahs, and call for similar statements of relationship among the public servants employed in the other districts, and should one or two families in any one district be found engrossing the greater portion of the appointments, they will adopt the same course as is now ordered with respect to the servants in Nellore.

13TH MARCH, 1854.

I am directed by the Board of Revenue, under instructions from Government,* to intimate to you, that you are required to exercise your As-

* Vide C. O. 4th Nov. 1852.
" 12th June 1854.

* 14th Jan. 1854, R. D. No. 74.

sistants in the examination and check of revenue accounts, the Native village and talook accounts, no less than the

English accounts kept at the hoozoor, and will be held responsible that they have the means and opportunity of acquiring this knowledge. The examination recently ordered will test their acquaintance with these accounts, as well as with the district hookumnamah, and the past revenue history of the province as contained in the records. It is of great importance to Assistants to be obliged to make themselves conversant with the village accounts, to know thoroughly what accounts the Carnum ought to keep, and the object and use of every one. It would further serve as a useful training to Junior Assistants, if on first entering upon revenue duties, they were placed in special charge of one or more villages, and required to obtain a distinct insight into their whole economy and statistics. You will require them to make to you a Jumabundy report of such villages, giving a full account of the cultivation, and of the circumstances which have caused increase or decrease, comparing the dittum and the settlement, and explaining the difference: if remissions have been given, shewing the cause, and stating the principle on which they were allowed in reference to the hookumnamah. Such reports should be laid before the Local Committees under No. XI. of the Rules for the examination of Assistants.*

2. You are further required to report, in a distinct annual report, the periods that your Assistants may have passed in the talooks,† and may have resided in or near the villages of which they have been in special charge, as the Board have been instructed to bring to the notice of Government any instances on the part of Collectors, or their Assistants, of neglect on the one hand to afford means of instruction, or on the other to avail themselves of them.

6TH APRIL, 1851.

Vide C. O. 8th July 1852.

I am directed by the Board of Revenue to request that you will furnish the first triennial Return of Choudtries called for

in their Circular order of 8th July 1852, for the year 1851.

10TH APRIL, 1851.

(To Salt Manufacturing Districts.)

Vide C. O. 6th March 1851. With reference to their Circular dated 6th March 1851, I am directed by the Board of Revenue, under instructions from Government,* to intimate to you, that the salt manufacture in your district should, in future, be conducted on such a scale, as will leave a two years' supply (instead of one) always on hand.

13TH APRIL, 1851.

(To Salt Manufacturing Districts.)

Vide C. O. 23d Dec. 1850, Circular from this office dated 25th March 1851, I am directed by the Board of Revenue to intimate to you the desire of the Bengal Government, that all small craft taking cargoes of salt be directed, on the passage up to the Hooghly, to carry continually a distinguishing flag, which should be a square piece of red bunting for Government salt, and blue for salt on private account.

13TH APRIL, 1851.

Est. Min. Con. 31st March 1851, Rev. Dept. No. 390.

With the above letter the Commissioner for the Northern Circars forwards a communication from the Acting Collector of Guntoor, who submits the translation of a report recently received from one of his Tahsildars, announcing the arrival, at the village of Cheeralah, of certain parties, who describe themselves to be Emissaries from the Committee of the Madras Native Association, and whose declared purpose is to collect funds for the Association, and for their own subsistence. The ryots generally are required to enter into agreements to pay certain sums, in the event of the subscribers being, through the exertions of the Society, relieved from the payment of the Moturpha, and certain other taxes."

2. It does not appear that the Collector has ascertained, by personal investigation, whether the report made to him by the Tahsildar, in respect to the proceedings of the parties in question, is correct, and the Right Honorable the Governor in Council desires that he will himself institute some enquiry into the subject. He should fix upon any particular village in which they are stated to have acted in the manner described, and get distinct evidence of all they have said and done, and, if possible, obtain possession of any writings they may have issued. He should also call before him the parties themselves, and examine them as to the authority under which they are acting, the objects they have in view, and the means they use to accomplish those objects.

3. If the Collector should be satisfied, from his enquiries, that the proceedings of these individuals have been correctly described, he should then publish a proclamation throughout his district, warning the ryots against complying with such demands: it should be pointed out to the people that the subject of the Moturpha is at present under the consideration of the Government of India, that it is wholly out of the power of the Association to procure the revision of this, or of any other taxes, that their demand of pecuniary aid for the purpose is an imposition and a fraud, and that, consequently, any payments which may be made to them by the ryots will be made for no purpose.

4. The Collector should at the same time warn the parties, that if they persist in their practices, he will be obliged to take measures to restrain them. In the event of this caution being disregarded, and proof being obtained that money has been received under promise or color of procuring the abolition of the Moturpha or other taxes, the evidence should be committed to writing, and the persons concerned should be forwarded to the Criminal Courts, to be dealt with under Sec. VII. Regulation X. 1816, for raising money on false pretences, which there can be little doubt is an offence under the general provisions of the Mahomedan Law, the ryots from whom the money has been exacted being sent as prosecutors.

8TH MAY, 1854.

Vide C. O. 14th Feb. 1852.

The Board of Revenue having observed considerable delay, in many instances, in reporting upon petitions forwarded direct to Collectors from this office, request that you will be good

12th June, 1854.]

THE BOARD OF REVENUE.

enough, in future, at the foot of your endorsement upon each petition, and just above your signature, to insert the date upon which such petition was received by you, and the date of its retransmission to the Board.

2. In reporting upon petitions by letter, you will nevertheless observe the above rule of noting upon the petition, with your signature, the dates of its receipt and return.

11TH MAY, 1854.

Question to the Pundits of the Court of Sudder Udulat.

Vide C. O. 9th Feb. 1854. What is the state of the Law in respect of the succession of females to landed property, both generally, and as respects the Naidoo Caste?
22d March, 1854.

Answer of the Pundits.

Under the provisions of the Hindoo Law books, entitled "Vijnanaswareyum," &c. the property of the person, who, having separated from his co-heirs, and not subsequently reunited with them, dies, leaving no male issue, devolves first upon his widow, and then upon his daughters. If the latter leave no sons surviving them, the said property would then go to his mother. Unless, after her, there be the other heirs specified up to his brother's sons,* the property in question would go to his paternal grandmother.

* Viz. the deceased's father, brother, or brother's sons.

2. A female has right also to any real property which might have been given to her by her husband, through affection, daughters are entitled to succeed to their mother's property, though she has sons. Females are likewise entitled to the property given to them as dowry at their nuptials. This rule extends to females of all classes. There is no special provision as respects the females of the Naidoo caste.

27th March, 1854.

12TH JUNE, 1854.

Hon'ble Court's despatch, 5th April, 1854, No. 3, received with E. M. C. 30th May, 1854, Rev. Dept. No. 622.

10. Under all the circumstances of the case, under the recommendation of the Board of Revenue, approved by your Go-

verment, we are not disposed to insist on the recovery of the ultimate amount of loss from the officers of the district. The degree of blame attaching to them, if it does not quite warrant the enforcement of a pecuniary demand, is sufficient to induce us to order that it shall be communicated to Collectors and Serishtadars generally, that an important portion of their duties is an efficient examination of public accounts, and that it is especially obligatory in every public officer taking charge of an office to make a careful examination of the security bonds executed by the parties having public property in their hands, and that, on the future occurrence of any case of this nature, the loss that falls on the public treasury will be recovered from their private means.

15TH JUNE, 1854.

Govt. of India to Govt. Fort St. Geo. 31st March 1854, No. 379

I am directed by the Most Noble the Governor General in Council to request you will call the attention of the Right Honorable the Governor in Council to the **circumstances attending** the introduction of Act XXVI. of 1850 into the town and suburbs of Vellore, and the subsequent necessity which arose for abandoning the measure.

2. The Act in question, and the orders which accompanied it under date 21st June 1850, require that every practicable publicity should be given to the proposed introduction of the Act, and that every precaution should be taken that it be not put in force in any place contrary to the general wish of the inhabitants.

3. All that was required by the terms of the Act, and by the orders, was strictly attended to at Vellore, every publicity was given to the proposed measure, its intentions were fully explained, and every facility rendered for the free expression of the sentiments of all interested in it, and the result was, that out of 7,224 householders, 3,590 voted for the introduction of the Act, and only 135 against it.

4. But when, in compliance with the votes of this large number of householders the Act was introduced, the demonstration against the measure became almost universal, it was found necessary to abandon it.

5. I am instructed to observe that the occurrences at Vellore

show how difficult it is to ascertain the real wishes of the inhabitants of a town regarding the introduction of the Municipal Act, and how necessary it is for the Magistrates and Local Officers to exercise extreme care before recommending it. They should endeavour to discover if the wish expressed for the measure is *real*, and general, and also, if there be no large body of influential persons, who are, it may be silently but resolutely, opposed to the Act.

Ext. Min. Con. 27th April, 1854, Jud. Dept. No. 317.

Ordered that copy of the above letter be furnished to the Board of Revenue, in reference to the Extract from their Proceedings under date 4th March last, and to the Commissioner for the Northern Circars.

2. The Board and the Commissioner will communicate copy of the letter from the Supreme Government to the Collectors and Magistrates under their respective control, and will impress upon them the necessity, before recommending to Government the introduction of Act XXVI. 1850 into any town within their districts, of exercising extreme care and caution, in order to ascertain the real sentiments of the entire body of the inhabitants in respect to the adoption of the Act.

26TH JUNE, 1854.

Vide C. O. 29th May 1843.

" 11th Jan. 1855.

para. 2.

It is observed that in the sale of land for arrears of revenue, a uniform course is not adopted, a commission of Rupees 6½ per cent. being sometimes levied on account of Government from the sale proceeds, under Section XXXII., Regulation XXVIII. of 1802, in addition to the amount of the arrear and the interest accruing upon it. I am therefore instructed by the Board of Revenue to request that, in future, when selling land for arrears of revenue, instead of collecting the above fee, you will realize from the sale proceeds any expenses incurred in the transfer, and carry the amount to the credit of Government, under Section X. Regulation XXVI. of 1802. (a)

(a) Note 1. " With reference to the Circular from the Board of Revenue dated 26th June last, directing that, on future occasions of the sale of land

3D JULY, 1854.

Ext. Min. Con. 9th June, 1854, Rev. Dept. No. 651.

Vide C. O. 19th June 1848. From the explanation above furnished by the Zillah Surgeon of ———, which the Government consider to be satisfactory, there would not appear to have been any necessity for Mr. ———, making over charge of his district on the 8th ultimo. The Governor in Council desires that the Court of Sudder Udaltut, and Board of Revenue, will intimate to the Judicial and Revenue Officers under their respective authority, that they are not to make over charge of their offices on the ground of sickness, unless the necessity for the measure be duly certified by the Medical Officer of the station, whose certificate should always be forwarded direct to Government with the report of the temporary relinquishment of office.

6TH JULY, 1854.

(To Districts having Sub-divisions.)

Vide C. O. 13th March 1854, para 2. Ordered also that a copy be circulated to the Collectors of districts having sub-divisions, with a request that they will require their Sub-Collectors to mention, in their annual Jumma bundy Reports, the period they resided within the limits of their sub-division during the Fusly reported on.

Ext. Min. Con. 16th May 1854, Rev. Dept. Nov. 556.

The Right Honorable the Governor in Council considers the explanation afforded by the Sub-Collector of ———, in respect to for arrears of revenue, the expenses incurred are to be realized from the sale proceeds, instead of the fee hitherto levied under Sec. XXXII. Regulation XXVIII, 1802, I have the honor to request that I may be informed whether I am to consider that the present instructions altogether supersede the provisions of the above Regulation, and of Sec. V., Act VII. of 1839, in regard to the levy of a fee of one anna in the rupee on account of Government."

From. Collr. South Arcot, 16th August 1854, No. 123.

Note 2.—"The Collector is informed that the Circular Order in question is expressly confined to sales for arrears of revenue, and, therefore, makes no alteration in the course which is to be followed under the two Enactments quoted by him, when personal property is distrained and sold for arrears of rent or of public revenue."—*Board's Pro. 31st August, 1854, No. 1836.*

his proceedings towards the Petitioner in No. 66 of 1851, to be perfectly satisfactory.

2. With regard however to the statement furnished by Mr. ———, and the remarks made upon it by the Collector, His Lordship in Council cannot but observe that, freely admitting the propriety of the Sub-Collector occasionally visiting the head quarters of his district, and particularly for the object stated "for conference and to ensure one system and mode of revenue management in the province," he cannot deem it sufficient that the Sub-Collector should, as stated by Mr. ———, in the conclusion of his letter, reside or travel within his sub-division during a great portion of eight months of each year only. It is not to be allowed that he should spend more than one-third of every year out of his jurisdiction. It is to be noted also that the Sub-Collector does not show where he was when out of the sub-division.

3. The Right Honorable the Governor in Council now resolves to instruct the Board of Revenue, that the Government look to them to see that their orders, and those of Government—8th September 1834, Board's Circular Order, page 171—are not infringed; and it will rest with them to call for such returns from the Collectors and Sub-Collectors as shall secure this end. It will also be their bounden duty, on careful examination of those returns, to bring to the notice of Government any instances, such as that now under comment, in which their orders have been disregarded.

10TH JULY, 1854.

Vide C. O. 6th Oct. 1853.

" 20th July 1854.

* *E. M. C. 26th June 1854.**R. D. No. 740.*† *C. O. Supp. page 167.*

The Government having desired* that the distinction between basket and other wells taken in the Extract Minutes Consultation dated 30th August 1853, circulated from this office on the 6th October following† should not be insisted on, and that the exemption from additional assessment should apply to wells of whatever description without reference to their cost, capacity, or mode of construction, I am directed by the Board of Revenue to request you will consider their Circular Order above quoted as cancelled.

jure other lands, fill other tanks, and cause them to burst their bunds. To entitle a tank to such exemption as here authorized, it ought to be reported as done in this case by Mr. Bourdillon—para 2—to be substantial and complete in all respects.

8TH AUGUST, 1854.

(To Districts Hyderabad Frontier.)

Govt. of India to Govt. of Fort St. George, 25th July, 1854.
Foreign Dept. No. 3187.

Vide C. O. 5th Aug. 1852. I am directed by the Governor General in Council to acknowledge the receipt of your letter dated the 12th ultimo, No. 672, and in reply to forward, for the information of the Right Honorable the Governor in Council, the accompanying copy of a letter this day addressed to the Resident at Hyderabad, intimating the abolition of all customs duties between the frontier of the Nizam and British Territories, as well as in the districts lately assigned by the Nizam to the British Government.

Govt. of India to Resident Hyderabad, 25th July, 1854, No. 3188.

With reference to the letter to your address dated the 31st March last, No. 1377, intimating that enquiry would be made from the Governments of Fort St. George and Bombay, and that orders would thereafter be communicated to you on the subject of your letter dated the 4th February last, No. 158, reporting the measures that have been adopted in regard to the experimental substitution of a frontier duty for the transit duties formerly levied in Northern Berar, and the Raechore Doab, I am now directed by the Governor General in Council to communicate to you the following orders for your information and guidance.

2. In Bombay no frontier customs duty is levied within that Presidency on goods passing into or out of the Territories of the Nizam. The abolition of the duties in question therefore will not affect that Government.

3. In Madras, some customs revenue has been received. In the last complete year it amounted to Rupees 55,000. But as the charges of collection amounted to 12,000 Rupees, the net revenue was Rupees 43,000.

4. The Government of Madras two years ago strongly urged

that all customs duties between the Territories of the Nizam and the Madras Presidency should be abolished, on the ground that they had been abandoned every where else; and that the amount of revenue collected was small, while the unavoidable abuses arising out of the collection were great.

5. The Government of Madras has again urged this request; the Governor General in Council is of opinion that the request should be complied with, and that all customs duties between the frontier of the Nizam and the British Territories, as well as in the lately assigned districts, should be abolished.

6. His Lordship in Council requests that you will communicate this determination of the Government to the Nizam accordingly.

Ext. Min. Con. 8th Aug. 1854, Rev. Dept. No. 917.

Ordered that copies of the above letter, and of its enclosure, be furnished to the Board of Revenue, and Commissioner for the Northern Circars, for communication to the revenue officers under their authority respectively.

Ordered also that the following Notification be inserted in the *Fort St. George Gazette*.

NOTIFICATION.*

It is hereby notified, under authority from the Most Noble the Governor General of India in Council, that all customs duties between the frontier of His Highness the Nizam of Hyderabad, and the British Territories, as well as in the districts lately assigned by His Highness to the British Government, have been abolished.

17TH AUGUST, 1854.

Vide C. O. 14th April 1853. With reference to their Circular of 12th June 1851, I am directed by the Board of Revenue to request that, in future, the examination of the Treasury Certificate be countersigned by that officer in the Serishta Department,† who shall have examined the Treasury accounts, as therein required, and testified to their correctness.

† *C. O. Supp. page 26.*

17TH AUGUST, 1851.

(To Salt Manufacturing Districts.)

Vide C. O. 13th April 1851.
 „ 5th Oct. „

F. Govt. 10th in Cou. 17th
 Aug. 1851.

* C. O. page 556.

I am directed by the Board of Revenue to intimate to you, that, in compliance with a requisition from the Government of Bengal, the restrictions contained in para. 24 of the Salt Rules,* regarding the class of vessels to be employed in the export of salt to Calcutta, do not apply to vessels chartered by, or employed in conveying salt on account of, Government.

24TH AUGUST, 1851.

(To Maritime Districts.)

Vide C. O. 4th April 1850.
 „ 23d Oct. 1851.

† Annexed.

The Board resolve to forward a copy of the foregoing† Extract from Minutes of Consultation, to the Collectors of Sea Customs at Madras, and in the Provinces, for their information and guidance. The Tariff now sanctioned will appear in the *Port St. George Gazette* in due course.^(a)

Ext. Min. Con. 22d Aug. 1851, Rev. Dept. No. 986.

‡ 17th July 1851, No. 309.
 7th Aug. „ No. 318.

The Right Honorable the Governor in Council having duly considered the above communications‡ from the Board of Revenue, with their accompaniments, and the previous correspondence that has passed upon the subject, resolves to sanction the immediate adoption at Madras, and at the subordinate ports, of the Bengal Import Tariff, as it stands, according to the copies transmitted from Calcutta with Mr. Under Secretary Young's letter of 30th June last, No. 331, it being clearly understood, that should a re-

^(a) *Vide revised Import Tariff in Supplement to Port St. George Gazette of 23d Feb. 1855.*

* *Vide C. O. 12th Mar. 1855.*

vision of it take place in Bengal, a change will also be made contemporaneously at this Presidency.*

2. The existing tariff for exports will for the present continue in force.

3. The Board of Revenue will submit, for publication in the *Fort St. George Gazette*,† a notice announcing the adoption of the Bengal Import Tariff, and stating the day on which it will come into operation at Madras, and the out-ports. The tariff will also be published in the *Gazette* for general information.

31st AUGUST, 1851.

Ordered that copy of the foregoing ‡ 10th July, 1851, R. D. No. 806, annexed. **Extract** Minutes of Consultation,‡ be transmitted to the Collectors of Bellary, North Arcot, and Trichinopoly, together with copies of Mr. Maltby's report, dated 17th December 1853, and of the orders of Government thereon, dated 26th June 1851.

2. Principles of great importance are laid down in these papers, and the Board feel strongly that they should be carried out without further delay. They desire therefore that the Collectors now addressed will attend immediately to the subject, in order that practical effect may be given, concurrently with the cultivation of the present season, to measures bearing so directly on the prosperity of the country. The Board would point particularly to the remarks of Government in para. 15, limiting the division of the land to the two broad and well defined distinctions of *irrigated* and *unirrigated*.

3. Other principles are also laid down, which, from their important bearing on a healthy state of the assessment, the Board desire to recapitulate in this place. These are
 I. That the assessment shall be on the land, and not depend on the description of produce, or the hitherto admitted claims of certain classes, as Brahmins, Mahajuns, Mahomedans, Paracoodies and others, to reduced rates.

II. The classification of soils to be as simple as possible,

and to be alike every where, instead of each village having its own; the latter course causing the aggregate rates of a district to be very many, with a difference, almost nominal, between each.

III. The assessment to be fixed, so as not to exceed one-third of the gross produce for dry lands, and 40 per cent. of the same for wet lands.

IV. No tax to be imposed for a second crop on dry land.

V. All extra petty cesses to be cleared away, as far as possible, the demand of Government being limited to the fixed rent of the land, determined with reference to its capability.

4. The orders of Government now furnished point primarily to lands not cultivated, bearing excessive assessments. As regards these, it is not necessary that the revision should be postponed pending a reference to the Board, but simultaneously with its commencement, a report should be made to them of the mode in which it is to be carried out, in order that such instructions as are called for may be immediately given.

5. The orders of Government also refer to the correction of anomalies and errors in the assessment, as well as to a more general revision of the assessment of a district, if necessary; but as regards these, Collectors will not carry into execution any changes on their own authority. Previous reference will be made by them to the Board, who will lose no time in laying the subject before Government, with their opinion on the measures that may be proposed. The Board have before them reports from the present and former Collectors of Trichinopoly, regarding the affairs of that district, and further instructions will be issued to Mr. Bird, in a separate letter, as to the course to be pursued.

6. A general reduction of assessment on the garden lands of North Arcot has been recently sanctioned. Mr. Bourdillon will further, under the present orders, afford the necessary relief to dry and wet lands kept permanently out of cultivation, in consequence of a burdensome assessment, but any measures of a general character affecting the assess-

ment of the district, must be brought under the previous consideration of the Board.

7. The proposition of the Collector of Bellary to reduce the assessment of that district, was reviewed by the Board in their Proceedings dated 11th April 1850. Mr. Pelly's primary object was to lower the demand of Government on certain black lands (Regud), the assessment of which was not definitively fixed at the survey of the district. It was always intended to afford relief to these lands. This was done to some extent by Colonel Munro himself before he quitted the district, and partially carried on afterwards by the Principal Collector, Mr. Robertson, and his successors. The object of the present Collector is to complete what has thus been only imperfectly effected; but he is of opinion that the relief already afforded is insufficient, that the revised assessment is still too high, that the rent of black lands generally should not exceed Rupees 2 per acre, and that so long as the standard of assessment exceeds this amount, this description of land, for the cultivation of which a large expen-

Bd.'s Pro. 2d March, 1820.
Para. 7.

diture, as the Board are aware, is always required, cannot be profitably held. Mr. Pelly's remarks had especial reference to the Goolem talook, where much black land, overgrown with nuth grass, had, for some years past, been brought into cultivation on the usual favorable terms. This land, on becoming liable to the full assessment on the expiration of the term of Cowle, would, Mr. Pelly said, be extensively thrown up. In their review above-mentioned, of Mr. Pelly's proposition, the Board were of opinion that the cultivation of the description of lands under consideration, had been forced by the favorable terms of Cowle, and that there were no indications of a relinquishment of land from over-taxation. Some time has elapsed since that opinion was given, and the Collector may now judge how far his view of the case is borne out by subsequent experience. The Board would wish the subject to be again taken up and submitted for their orders at an early date.

8. Mr. Pelly farther proposed that the almost numberless

rates of assessment prevailing, and differing little from each other, should be simplified and reduced to eight. This principle is now recognised as sound, and effect will be given to it in any modification of the assessment that may be finally ordered.

9. The Board also resolve to transmit copies of the papers referred to above, with copy of these Proceedings, to the Collectors of Nellore and Salem. The revision of the garden assessment in Nellore should not be delayed any longer. The distinction between Jareeb and Mooloom is in fact imposing a distinctive tax on particular products, and must be given up at once, the rent to Government being limited to what is considered fair, with reference to the capability of the land, relatively with other land of similar quality. All garden land not irrigated by Government works, will be brought under the general head of unirrigated land, and its assessment revised, where it is excessive, on the principles laid down in para. 15 of Extract Minutes of Consultation now transmitted. Any proposition for a revision of the dry and wet lands generally of the district must be previously submitted for the consideration and orders of the Board.

10. The Collector of Salem will give his attention to the present papers. The assessment of Teroomalanama Samoodrum, and Vedagerry Altoor, may be at once reduced. Any further changes that may be considered necessary will be submitted for orders.

11. The Board further resolve to forward copy of these Proceedings, and copy of Extract Minutes of Consultation to which they refer, to the other Collectors, under their orders, with a request that cases of relinquishment of lands from excessive assessment may be immediately brought to notice, as well as any changes that may be deemed necessary, with reference to the principles now enunciated. They would wish the several Collectors to state their view as to the best way of collecting the tax for the second wet crop, on two crop wet lands, so as to render the interference of the servants of Government as little as possible. For so great an object, they would be prepared to recommend some sacrifice of revenue, and it occurs to them that land owners might be

willing to pay a consolidated teerwah fixed on moderate terms, for the purpose of freeing their lands from all interference, and scrutiny on the part of the talook servants.

12. The Board also wish to know what, in the opinion of Collectors, would be the result of a rule abolishing any excess when the second crop sown in nunjah land does not consist of rice, and requires little water.

Collr. of South Arcot to Board of Rev. 17th Dec. 1853, No. 101.

In their Proceedings of the 9th December 1852, the Board expressed approval of the course proposed by me, of first proceeding to revise the assessment in the 10 Hooloos talooks of this Collectorate, as data would thus be obtained for fixing the assessment in the talooks of Munnargoody and Chellumbrum, as also Cuddalore, and in the reverted Jagheer where Captain Priestley's survey operations would be meanwhile carried on. In accordance with these instructions, I now proceed to offer some preliminary remarks on the state of the assessment in the Hooloos talooks, and to propose measures for its modification.

2. Although the orders which have been issued for the revision of the assessment show the conviction of Government, and the Board, that the present rates are injuriously high, it appears necessary for me to allude briefly to the circumstances under which the Hooloos assessment was introduced, and to the opinions which have been expressed regarding its undue heaviness both by its framers Messrs. Ravenshaw and Cunliffe, and by subsequent Collectors, in order that I may, with more confidence, recommend the reductions which appear to me essential to the interests of Government and the people.

3. On the assumption of the Carnatic in 1801, this province came under our Government in a lamentable state of disorder and decay, the principal cause of which was the excessive taxation to which it had been subjected during the last years of the Nawab's Government. The report of the Collector, Mr. Garrow, dated 12th July 1803, shows that in consequence of the embarrassed state of the Nawab's finances, the Dewan Rayajee was summoned to the Durbar in 1184 (A. D. 1774) and called upon to enter into an engagement to raise the revenue of the Soubah to 47,25,000 Rupees,* though nothing equal to that sum had been before col-

* 13½ lacs of Pagodas.

* 1 lac of Pagodas. lected. Rayajec added 3½* lacs of Rupees for saderward, and distributed the districts on rents to managers for Rupees 50,75,000. Among the expedients resorted to for raising this enormous sum, new imposts were added to the land revenue, which then consisted of a share in the crop, or a warum on the nunjah lands, and of money rates varying with the description of the produce on the poonjah. The revenues were thus increased for a time, but as the land assessment had been before sufficiently onerous, the cultivators became impoverished, and the country was plunged into a state of ruin.

4. The injustice and oppression of these extra cesses are strongly commented on by the early Collectors, and I would more particularly refer to Mr. Garrow's report above alluded to, paras. 96 to 117, and to Mr. Ravenshaw's Jumma-bund report for 1214. But many of the taxes were retained under our rule, and it will be found on reference to Statement No. I, which accompanied the Jumma-bund report for Fusly 1214, the third year of our Government, that the various money collections then amounted to Rupees 4,80,282-11-2½ of which Rupees 4,11,602-4-5½ were consolidated with the land revenue of that year. These extra items were calculated to take 22 per cent. from the ryot's share of the produce, thus reducing it to 18 per cent., and though their pressure was partly mitigated in some villa-

ges by the permission which Mr. Ravenshaw obtained to make reductions when the average of the teerwah rates exceeded Rupees 7 per cawney for poonjah, and Rupees 17½ for nunjah, they continued to add much to the burden on the land.

5. It is true that in the Hoolooos assessment, which was commenced by Mr. Ravenshaw in 1216 (A. D. 1806), these items were nominally swept away by the introduction of a consolidated land tax, fixed on a calculation of the produce of the land, but their influence was still unfavorably felt, because they swelled the pre-

§ In the first Fusly of our rule, 1211, Major Graham gave the villages on rent, calculated upon the previous year's beriz.

In 1212, Mr. Garrow collected Rayajec's teerwahs on the poonjah and total, and levied a warum on the nunjah.

vious Government demands with which Mr. Ravenshaw had to compare the result of his assessment, and that Gentleman evidently felt that in the then state

In 1213, Major Macleod introduced money rates for the 3 descriptions of land fixed on the average collection of the previous 5 years, including russooms and ready money items.—These rates, as modified by Mr. Ravenshaw in 1215, are shewn in the margin of para. 6.

* Dated 10th May 1808.

- † 1. Villapoorum talook including Wur-door.
2. Trivandy do.
3. Tindevanum do.
4. Bowangherry do.
5. Chaitput (the division of Chinjee.)
6. Ellavanasore (the do. of Trenomallie.)

by the introduction of the survey, or Hoolooos, rates of assessment into those talooks.

6. In the observations made by the Board on Mr. Ravenshaw's assessment, in their Proceedings of 5th January 1818, they remark, in para. 218, that "it appeared to be the only survey which had till then terminated in a reduction of the assessment, or of the rate of public revenue hitherto demandable. In a general point of view therefore, it must have been highly beneficial to the country." But the assessment

‡ Major Macleod's rates, as modified by Mr. Ravenshaw in 1215, are here shown. The modification was calculated to secure to the ryots no more than 25 per cent. of the gross produce on the nunjah lands, and 31 per cent. on the poonjah.

Poonjah.	RS.	A.	P.
1st Class....	7	10	0
2d do.....	4	9	6
3d do.....	4	0	1
Nunjah.			
1st Class....	26	14	9
2d do.....	18	10	5
3d do.....	14	1	9
4th do.....	10	8	9
Total....	27	1	4

—See Mr. Ravenshaw's Jumma-bund report for 1214, paras. 17 and 18, and the minutes of the Board, dated 5th January 1818, para. 208.

rates‡ which were in temporary force under our administration immediately prior to the Hoolooos, and which had been swelled to their great height by the consolidation of many of the extra money cesses above alluded to, shew that any general enhancement of the burden on the land was impossible, and that a new arrangement of the assessment could have had no result, but some abatement of the public demand. Mr. Ravenshaw's abatement, as far as it went, was undoubtedly a benefit, but that it

was not equal to the requirements of the district is proved by a limited and stagnant cultivation, by the opinions of the different Collectors regarding the undue heaviness of the Hoolooos assessment, and by the sanction which has now been given for its modification.

7. I have already observed that the height to which the Government demand, under various denominations, had been raised in preceding years, formed a high standard, with which Mr. Ravenshaw's survey assessment had to be compared, and it was doubtless with a view to prevent the new assessment appearing to make too large a sacrifice of revenue under the comparison, that that gentleman estimated the produce upon which his assessment was fixed

Mr. Ravenshaw's Report to Board, dated 10th May, 1803, Para. 9.

* Among other papers see.

1st. The general instructions with respect to poonjah lands in the Board's Circular letter of 18th April 1822. para. 9.

2d. Colonel Munro's letter to Board of 15th August 1807, recommending a reduction of 25 per cent. in the assessment of the Ceded Districts, in order that the rates might be brought down to the standard of one-third of the gross produce, which recommendation was carried into effect.

3d. Directions for settlement officers published under the authority of the Lieut. Governor of the N. W. Provinces, page 41, para. 52.

† Mr. Ravenshaw's Jummabundy Report for 1214 called forth a Government order that the settlement of the *current Fusly* (1215) was to be made on the principle of an equal division of the crop between Government and the ryot (see letter from Board to Collector 16th November 1805, para. 6) but in para. 9 of the survey instructions afterwards sent with the Board's letter of 19th July 1805, the point is left to local usage.

‡ The warum rates are alluded to in Mr. Garrow's report of 12th July 1803, para. 65 to 69. It will be observed that they varied in different villages, and for different classes of cultivators, assigning the cultivators from 40 to 50 per cent. of the gross produce, but this share was greatly reduced by the extra cesses or ready money payments, afterwards imposed. See para. 116 of same report.

§ Dated 19th May 1808.

at rates which he himself admitted to be higher "than the lands yielded on an average." Another most important point in his proceedings is the portion of the gross produce upon which his assessment is based. As it appears now generally* acknowledged that this portion should not exceed one-third of the gross, or its assumed equivalent, two-thirds of the net produce, or landlord's rent, I shall avoid any disquisition on the ancient original land tax of India, and observe that Mr. Ravenshaw framed his settlement on the principle of an equal division; thus taking 50 per cent. of the gross produce, instead of 33 $\frac{1}{3}$, as the Government share both from nunjah and poonjah lands. I do not find that he had any special instructions† for this course, and the previously‡ existing warum rates were apparently his guide; but that he framed his settlement upon the principle of an equal division of the crop between the Circar and the ryot appears from his report§ on the settlement of the talooks completed by him, and from the analysis of his assessment given in the Board's Minute of 5th January 1818. It is therein

shown that certain russooms, and merahs, the payment of which devolves in nearly equal portions on Government and the land owners, (on the former for the allowances of the village public officers, &c., and on the latter for the remuneration of the village artisans and the labourers employed at harvest time, &c.,) were first set aside or deducted, after which the remaining produce was divided between the Government and the ryot.

8. Other points which tended to render the lands over assessed are to be observed in the details of Mr. Ravenshaw's assessment. Much nunjah land is burdened with a two crop teerwah, the collection of which is enforced, whether a second crop is raised or not, and in frequent instances the capability of these lands to yield, at any time, a second crop, was ascertained with so little certainty, that they are entered in the accounts as "suspected or doubtful of two crops." Again, a second crop was taken into account in fixing the teerwah on a considerable extent of poonjah land, though this is contrary to the usual practice, the cultivation on these dry lands being too precarious to reckon upon two crops coming to maturity. It has been therefore customary to limit the assessment to one crop,

and to refuse claims to remission for withered crops, because the ryot is able to renew his cultivation on the season becoming more favorable without any additional tax. In this district also poonjah shavy has not been admitted as a ground for remission at the annual settlements,

though the argument upon which the refusal is based in other districts, is not applicable, as has been just shown, to much of the land. The commutation price adopted by Mr. Ravenshaw for changing the grain into a money payment has formed the subject of a

recent report* to the Board, and I shall therefore only allude here to one point connected with it. When this price was fixed, it does not appear that any allowance was made for the ryot's risk in changing from a grain to a money payment, such as was afterwards directed to the extent of from 10 to 15 per cent. in the survey instructions conveyed in the Board's letter of 22d May 1817; and the occasional depressions in the market have therefore weighed heavily on the ryots' resources, especially in the two late Fuslies 1261 and 1262.

9. The consequences of thus fixing the assessment at half of the gross produce, of estimating that produce at high rates, and of

including a second crop in the assessment in many instances, have been exhibited in the stagnation of agricultural industry, and in the inability of the ryots to accumulate stock. When therefore

* Board's Circular, 21st September 1818.

orders* were received in 1228 (A. D. 1818) for continuing the survey settlement, and

returning to a ryotwary management on the abolition of the village triennial and decennial lease system which had been introduced in 1806 and interrupted Mr. Ravenshaw's proceedings, the Collector, Mr. Hyde, made a preliminary suggestion, that the Circar warum or portion of the crop should be reduced from 50 to 40 per cent. and Mr. Ravenshaw's commutation

Letter to Board, 10th February 1820, Paras. 54 to 57.

price be altered from 5 cullums per P'agoda to 6, but the Board was alarmed at the idea of giving up revenue estimated at 3½ lacs of Rupces, and called for more information.† Mr. Hyde did not pursue the subject, or proceed with the survey,

† Board Pro. 4th December 1820, para. 26.

the completion of which devolved upon his successor, Mr. Cunliffe. In undertaking this task, Mr. Cunliffe had authority to introduce lower rates of assessment in the talooks about to be settled, the Board having modified its dissent from Mr. Hyde's propositions,

See letter to Collector, 2d July 1821, para. 4.

Letter from Board to Collector, 4th July 1822, para. 2.

but as this course would have caused inequalities in the assessment of the district, and produced discontent in Mr. Ravenshaw's talooks, in which the Board subsequently declared that "no revision was required,"

it would appear that Mr. Cunliffe deemed it advisable to frame his assessment on the model of that of his predecessor, and advocate the necessity of a general reduction in all the Hooloos talooks.

† Dated 26th December 1831, paras. 20 and 21.

10. Accordingly, in his final report† to the Board, Mr. Cunliffe expressed himself to the following effect:—"It was always

my intention, after the accounts had been examined and passed, to offer an earnest recommendation that the assessment throughout the district should be considerably reduced. Taking one half of the produce as the Circar share is very high, and this is done both in poonjah and nunjah, whilst in your instructions you propose that in poonjah only one-third shall be taken. Out of the Coodiwarum, the cultivator has not only to pay the expenses of tillage, and subsistence of himself and family, but he must find a market for his produce, which he cannot afford to store, so that at the end of the year, he seldom is able to cover his expenses, and he is obliged to sell any little property he may have, and too often his ploughing

bullocks, to satisfy his rent. By the assistance of tuccavy the following year, he is enabled to commence afresh, but leave him without this assistance, and a decrease of cultivation, to a very great extent, must ensue. The principle upon which Mr. Ravenshaw's assessment has been formed is in itself, I consider, excellent; but then the melwarum is much too high. Had that been lower, no fault could possibly be found with it; but at the time it was made, the Government could ill afford so great a sacrifice, and the price of grain being higher than it is at present, the ryot was better able to go on from year to year, cultivating for a bare subsistence. No capital has accumulated with more than two-thirds of the ryots, and they must continue in this state until a reduction is made." No reduction has however yet been made, and it will be my duty to point out the consequences of a land tax which, by being based on half the gross produce, exceeds the landlord's ordinary rent, and trenches on the cultivator's resources. But it is first proper that I should exhibit some details of Mr. Ravenshaw's assessment, for the purpose of contrasting its rates with those which prevail elsewhere.

11. In the Statement No. 4 which accompanied Mr. Ravenshaw's survey report of 10th May 1808, the decrease caused by the Hooloos in the assessment rates of the seven talooks then settled is shown. Including Ginjee, where the remission was large on account of the poverty of the lands, and their situation in an unhealthy jungle, by which their cultivation was impeded, as it continues to be at present, the reductions amounted to 8½ per cent. on the poonjah, and 9¼ per cent. on the nunjah. But this remission does not appear more than equivalent to the addition which had been made to the land tax by the extra cesses and money payments finally consolidated with it. The Hooloos settlement may therefore be considered to have nearly continued the ayen Government demand at its old original height on the nunjah and garden lands, while it increased it on the poonjah,* and it has been already shown that this result was effected by taking 50 per cent. of the gross produce as the Go-

Extra items consolidated with the assessment of the South talooks in 1213. } Pags. 4,11,602

Deductions.

Mr. Ravenshaw's previous remission in 1215 to Hooloos	1,07,196	} 2,50,899
Hooloos reduction in Mr. Ravenshaw's 6 talooks.	83,774	
Do. in Mr. Cunliffe's 4 do.	59,929	
	<u>1,60,703</u>	

Even therefore making allowance for any reductions which may have taken place in the 4 talooks afterwards transferred to North Arcot, the amount of the total reductions could hardly exceed the addition.

* Among other authorities on this

point, see Mr. Commissioner Sullivan's report to Government dated 20th February 1844, para. 6.

higher than the lands yielded on an average. Under Mr. Ravenshaw's settlement, the lands were divided into turums or classes with the following rates of assessment.

POONJAH.			NUNJAH.			TOTAL.		
Turum.	Rate of Tecrwah per Cawney.		Turum.	Tecrwah per Cawney.		Turum.	Tecrwah per Cawney.	
	C.	RS. A. P.		C.	RS. A. P.		C.	RS. A. P.
1st	14	0 0	1st	28	0 0	1st	8	0 0
2d	12	4 0	2d	26	4 0	2d	24	12 0 0
3d	10	8 0	3d	24	8 0	3d	21	0 0 0
4th	8	12 0	4th	22	12 0	4th	19	0 0 0
5th	7	0 0	5th	21	0 0	5th	17	8 0 0
6th	6	4 10	6th	19	4 0	6th	17	12 0 0
7th	5	4 0	7th	17	8 0	7th	15	0 0 0
8th	4	3 3	8th	15	12 0	8th	14	0 0 0
9th	3	8 0	9th	14	0 0	9th	12	4 0 0
10th	2	12 10	10th	12	4 0		10	8 0 0
11th	2	1 7	11th	10	8 0			
12th	1	6 6	12th	8	12 0			
			13th	7	0 0			
			14th	5	4 0			
			15th	3	8 0			
			16th	1	12 0			

12. The average result of the above rates, per cawney and per acre is exhibited in the following table.

TECRWAH LYACUT OF THE 10 HOOLOOS TALOOKS, OMITTING TORUMPOKE.					
	Total Turumwar area, including all shajgal and waste.	Assessment.	Average per cawney and acre.	Average per cawney and acre on the Cultivation of 17 years from 1211 to 1260.	Average per cawney and acre on the Survey Shajgal lands.
	Cawnies.	Rupees.			
Poonjah.	10,64,881	33,42,638	{ 2 5 7 3 2 2 3	2 11 1	3 4 10 per acre.
Nunjah.	1,76,167	16,68,035	{ 7 1 7 9 7 6	3 10 7 9 11 6 3	4 6 5 per cawney 9 1 0 per acre.
Total.	4,371	81,946	{ 12 15 9 17 5 1 3	14 0 3 18 11 3 1	12 1 4 per cawney 14 6 3 per acre.
	12,45,429	50,92,619	{ 3 0 8 4 0 11	3 14 3 5 3 1	per acre. per cawney

The rate per cawney on the total cultivation is thus shewn to be Rupees 5-3-0, although $\frac{8}{10}$ ths of the culturable area in these talooks consist of poonjah or unirrigated lands, and it seems impossible that such a revenue could have been realized had not the cultivators been able to take advantage of three circumstances.

1st. Nunjah land registered as single crop pays no extra cess when a second crop is raised upon it.

2d. The ryots have always been allowed in this district to sink wells for the improvement of their lands, without the tecrwah, or assessment being increased, and

3dly. The cultivation of indigo and oil seeds, in demand for the European markets, has enabled dry lands to be taken up, which would otherwise have been abandoned under so heavy an assessment.

13. But notwithstanding the above aids to the agricultural class, the evil effects of over-assessment are clearly displayed in the manner in which cultivation has been arrested, and the condition of the people fails to exhibit that improved prosperity which might have been otherwise expected after half a century of peace under a mild Government. The statements laid before Mr. Commissioner Cotton, who was appointed in 1839 to investigate the state of the land revenue of this Presidency, show that the cultivation in the Hooloos talooks did not then exceed 43½ per cent. of the nunjah and 22 per cent. of the poonjah

lands, and in forwarding these accounts the Collector observed, "a large portion of that which is confessedly the best land in the district, both nunjah and poonjah, and of which the greater part was formerly cultivated, is now abandoned." The cultivation returns of subsequent years exhibit a similar result,* and it will be seen from the following table that the extent of cultivation still

* Vide the statements which accompanied the Collector's report on the assessment dated 10th March 1846, and also the enclosed statements 3, 4, and 5.

continues unsatisfactorily small in comparison with the available area.

Tarumwar Igaut of 10 Hooloos talooks omitting porumboke (fractions omitted).

	Land.	Assess- ment.	Average cultiva- tion from 1244 to 1260.	Left waste.		Remarks.
	Cawnies.	Rupees.	Cawnies.	Rupees.	Cawnies.	Rupees.
Nunjah.....	1,76,167	16,68,931	80,531	7,83,018	95,635	8,85,916
Poonjah.....	10,51,880	33,12,637	2,18,887	9,11,563	8,15,993	21,31,074
Total or Garden.....	4,371	81,916	1,145	21,425	3,226	60,521
Total.....	12,45,119	50,22,619	3,30,563	17,16,006	9,14,851	33,76,611

It thus appears that of the nunjah land for which irrigation has been supplied, one half, bearing an assessment of nearly 9 lacs of Rupees, remains uncultivated, while of the poonjah lands three-fourths are left waste. In the garden lands the same result is seen, though their limited extent leads to a comparatively small loss of revenue. It is surely an incontestable proof of over-assessment that the agriculture of a district enjoying great natural advantages, should be in such a neglected state after 50 years of undisturbed quiet, during which its population has largely increased. Its climate and soil are generally favorable, its prox-

imity to Madras, and its sea ports, afford outlets for its produce, and it possesses an industrious population who depend almost exclusively on agriculture for their support, and by whom all lands affording even a small remuneration for their industry are dearly prized, yet its best lands now lie waste, while numbers of its inhabitants seek subsistence in foreign emigration. Some strong impediment must therefore exist to repress the agricultural industry and zeal of its population, and it appears to me unquestionable that this impediment is to be found in the overweight of the land assessment.

14. The internal proofs which the assessment affords of its being too high have been already briefly adverted to by me, viz., 1st, the principle of taking one half of the gross produce upon which its assessment is based, 2ndly, the rates of *teerwah* fixed for the different descriptions of land and the high average which they give, and 3rdly, the great extent of good land which is now annually left uncultivated to the loss of Government and the people. I shall

therefore proceed to offer a few remarks on the external proofs of the assessment being too high, which are to be found on comparing its rates with those which prevail in other districts, and shall commence my comparison with districts in its immediate vicinity.

15. The Board will find some details on this point in the report made by my predecessor, in advocacy of a reduction of the assessment, under date the 10th March 1846, to which I propose to add a few observations, although the accounts at my command, and more especially those which relate to the nunjah lands, are not as full as I could have desired. As far however as my means of com-

parison extend, the nunjah assessment of South Arcot does not appear to be generally higher than it is in Bellary, Cuddapah, Coimbatore and North Arcot; but I believe that the extent of available land left waste in those provinces equally testifies to over-assessment. A comparison with other adjacent districts in which the assessment has never been considered low, shows that their nunjah rates are much exceeded by those of this district. For example, the average in South Arcot of single crop land in the Hooloos talooks, is Rupees 8-8-11 per cawney, while in Chingleput it is as follows:—

Sheegal.	Waste.	Total.
10 10 9	7 5 1	8 8 11

In the 145 Villages surveyed by Mr. Smalley... 7 1 9
 " 625 do. " Viveash..... 6 10 2
 " 756 do. " Maclean.... 6 11 8

Again, the Hooloos nunjah rates, including double crop and doubtful land, range from Rupees 28 to Rupees 1-12-0, averaging Rupees 9-9-0 per Cawney, while in the adjacent Sheally talook of the Tanjore Collectorate, the average is only Rupees 6-3-0. The same disproportion of 50 per cent. in favor of Tanjore will be found on comparing the assessment throughout the two districts, notwithstanding the many advantages which Tanjore has in other respects. The accounts at my command do not show the average of the nunjah *pymash* assessment throughout the Madura Collectorate, but I find

that its highest rate for single crop land is Rupees 12-11-9, while in this district it amounts to Rupees 15-12-0, and that its average rate per cawney, on the cultivation of Fusly 1253, is only Rupees 5 15-0 against Rupees 9-8-0 in South Arcot. On scrutinizing the average nurjah rates on the cultivation of Fusly 1261, as shown in the Jamma-bundy accounts laid before the Board, I find that they range higher in this, than in the immediately adjoining districts. As however many circumstances must be

considered before such a comparison is complete, my object in alluding to the point is to support generally my argument in favor of the necessity of reducing the assessment. In their Proceedings of 26th April 1852, para. 21, the Board observe, that "the assessment of a district must be regulated primarily with reference to its own circumstances which may or may not correspond with those of its neighbours," and no external proof need be sought of the over-assessment of this province when 50 per cent. of its irrigated land is left waste, notwithstanding the readiness of an industrious agricultural population to undertake its culture, if their labour could meet with any remuneration.

16. The excessive over-assessment of the poonjah and totacal

Statement of 17 years' cultivation in the available Ryaut omitting Porumboke.

	Cultivated portion.	Waste.
Poonjah	23 per Cent.	77 per Cent.
Totacal	27 do.	73 do.

Government, before the numerous extra money cesses already alluded to were added to the ryot's burden. I take the following table from my predecessor's report of 10th March 1846, and it agrees substantially with the returns which I have been able to procure of the cultivation in those districts for the more recent Fusly, 1261.

Statement showing the average rate of poonjah lands in South Arcot, compared with other districts, for Fusly 1253.

DISTRICT.	Name of measurement.	Land under cultivation.	Assessment.	Extent of cultivated Land in Cawnies.	Average Assessment per Cawney.	Net average after deducting the 25 per Cent. remission in Ceded Districts.
			Rs.			
Bellary, ...	Acre.	16,43,033	15,17,603	12,42,543	1 3 6	0 14 7
do. ...	do.	9,98,112	10,98,692	7,54,843	1 7 8	1 1 5
Cuddapah, ...	Ballah.	3,57,330	10,70,171	10,32,685	1 0 6	
Coimbatore, ...	Acre.	6,38,230	8,96,587	4,82,661	1 13 8	
Salem, ...	Cawney.	2,61,441	1,70,686	2,61,441	1 12 5	
Madura, ...	Valey.	25,498	1,98,328	1,27,499	1 8 10	
Tanjore, ...						
South Arcot, ...						
Average Cultivation from 1241 to 1253, ...	Cawney.	2,39,741	8,87,929	2,39,741	3 11 3	

The neglected state of the totacal lands has formerly attracted the notice of Government and the Board, and I beg to refer to the explanatory report made upon their condition by my predecessor on 28th August 1845. The cultivation of these lands, which are supposed to be among the most valuable in the district, then only amounted to 50 per cent., and has now sunk to 27 per cent., a decline which cannot excite surprise when their excessive assessment is considered. Their teerwah rates vary from Rupees 24½ to Rupees 10½ per cawney, and the following comparison of the average assessment on their cultivated area, is given in my predecessor's report, and may be considered equally applicable to the present time,

Average assessment per cawney in

	RS. A. P.
South Arcot, - - - -	17 0 0
Cuddapah, - - - -	10 15 0
Bellary, - - - -	7 14 11
Tanjore, - - - -	4 0 3
Salem, - - - -	6 8 3
Madura, - - - -	5 10 6
Coimbatore, - - - -	4 14 7

These lands are in fact strictly poonjah, and their high assessment is owing to the native system of levying a teerwah according to the description of the produce raised, which in the case of these lands was generally valuable, owing to their having wells, and being situated so near the villages, that much extra care and labour could be bestowed upon them. Such a system must be repressive of industry under any circumstances, but when the ryots are allowed the benefit of their improvements in sinking wells in

poonjah fields, the high assessment to which it led has had the inevitable consequence of causing the neglect of the totacal, and thus much land, which from its convenient situation might be eminently useful, is left waste to the loss of Government and the community.

17. I trust it may not be considered out of place if I here make briefly a more extended comparison, and offer a few remarks on the result which is observable on contrasting the assessment rates of this province with those which prevail in the other Presidencies. The materials at my command for this purpose are less ample than I could wish, but their correctness appears unquestionable, and they show the difficulties with which our ryotwary system has to contend.

I have already mentioned the average rates of the Hooloos assessment in South Arcot, but I repeat them here for facility of reference in acres, as well as in cawnies, the local land measure.

	ON ASSESSED AREA.				ON AVERAGE CULTIVATION.			
	Average teerwah per cawney.		Average teerwah per acre.		Average teerwah per cawney.		Average teerwah per acre.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Ponjah,	3	2 2 3	2	5 7	3	10 7	2	11 1
Nunjah,	9	7 6	7	1 7	9	11 6 3	7	4 7
Totacal,	17	5 1 1	12	15 9	18	11 3 3	14	0 3
Total,	4	0 11	3	0 8	5	3 1	3	14 3

For my first comparison with the above rates I take the district of Futtehghur, the statistical account of which, written by the Collector, Mr. Kinlock, has been officially furnished to my office. I find there the district described as more heavily assessed than any in those provinces, so much so indeed, as to cause local discontent, and lead to the appointment of a Commissioner, by whom the rates were lowered. Yet the assessment so much exclaimed against amounted only to Rupees 2-12-9 per acre of the cultivated area, although the great staple of the district is rice.*

* Kinlock's Report on Futtehghur paras. 169 and 171, pages 62 and 63.

In South Arcot the average of the cultivated area, in the Hooloos talooks, is Rupees 3-14-3 per acre, though its irrigated lands comprise $\frac{1}{2}$ only of the assessed area. My next example will be from an article on the settlement of the N. W. Provinces in the

Calcutta Review,† which I trust I may quote without impropriety, as its accuracy is mentioned in Dr. Royle's official work on Cotton culture which has been supplied to my office. It is there stated that the rate at which the Government demand falls on the cultivated area in entire districts, varies from Rupees 1-0-3 in Garuckpore, to Rupees 2-13-8 in Cawnpore. The Statistical Report of the latter district, drawn up by Mr. Montgomery, and published by authority, states that its assessment is fixed at from $\frac{1}{2}$ to $\frac{3}{4}$ of the gross produce, and contains the following table of comparative rates per acre.

	Total area.		Assessed area, waste included.		Cultivated area.	
	1	7 5	2	4 7	2	13 8
Cawnpore,	0	14 1	1	3 8	1	12 1
N. W. Provinces,						

In the Delhi district the Government demand amounts to Annas 6-1 on the entire area, and to Rupees 1-15-0 on the total cultivation, the rate for the best soil irrigated from canals being 6-6-4 per acre. See official table at page 303 of Dr. Royle's work on Cotton cultivation.

In Professor Green's Book "The Deccan ryots and their land tenure," written upon the information placed at his disposal by the authorities, the very low assessment rates introduced under the survey are shown. Thus, in the talooks of the Poona Collectorate round the city of Poona, the assessment has been reduced to an average of 7 Annas 7 Pie per acre. The Dharwar rate quoted from Dr. Royle is repeated, and as a general example of the result of the survey, its effects in the Nassick Division of the Ahmednuggur Collectorate are thus shewn (page 79).

	RATE PER ACRE ON CULTIVATION.			
	Before Survey.		After Survey.	
Chandore,	1	2 2	0	13 11
Senuur,	1	1 6	0	10 10
Nassick,	1	3 11	0	14 11
Patoda,	0	13 6	0	8 11
Wan Dendoree,	1	3 4	0	14 11

18. In the Bengal provinces, under the permanent settlement, the re-

Again in the Southern Provinces of the Bombay Presidency, where an elaborate survey has been some time in progress, Dr. Royle assumes (pages 373 and 374) the average assessment for land growing Cotton at Rupees 1-0-0 per acre in the Dharwar district, and states that under the survey in Belgaum it would never exceed Rupees 1-12-0 for dry land. In South Arcot the Hooloos poonjah rates commence at Rupees 10-9-4 per acre, and average Rupees 2-11-1 on the cultivated area.

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In Bengal, Behar, Orissa and Benares, under the permanent settlement, the assessment amounts only to 1 Annas or 6 Pence per begah, according to Dr. Royle, though all the great staple such as indigo, opium, rice, &c. are there produced. *Dr. Royle's work, page 560*

In Colonel Read's report on the settlement of Salem, a contrast will be found between the revenue drawn from the Carnatic and Bengal.

porting upon the condition and wants of this district. I am the more readily induced to claim this permission, in order that I may offer a remark in defence of the ryotwary system; for as the merits of that system are frequently called in question, it appears of consequence to show that it may not be the system itself, but a comparatively heavy assessment, which has checked the prosperity of this, and the other Carnatic provinces. It is well known

"The task of improving our resources is one of much greater difficulty than that of maintaining the peace of the country; and this difficulty arises, principally, from the assessment being, in general, too high, with respect to the condition of the people; so that, in many districts, in order to have a further increase, we must begin by making a present reduction of our revenue, because the extension of cultivation, from which the increase of revenue must result, cannot possibly be expected under the present assessment. The Presidencies of Bengal and Madras were acquired under circumstances which have, ever since, continued to influence their revenue system. Bengal acquired at once the dominion of rich and fertile provinces yielding a revenue much beyond its wants; it had, therefore, no occasion to enter into any minute examination of the assessment; it was satisfied with what it got from the zemindars, and left them in possession of the lands on very easy terms. Madras, on the contrary, rose amidst poverty, and many struggles for existence. It never was able to pay its establishments: it acquired its territories by slow degrees, partly from the Nizam, but chiefly from Mysore; and though the assessment had already been raised too high by those Governments, its own pressing necessities did not permit it to lower the demand, but forced it to enter into the most rigid scrutiny of the sources of the revenue, in order to keep it up, and there has, in consequence, always been a pressure upon the ryots, which nothing but necessity could justify."

"The present secure state of India will, I hope, enable us to lower the assessment gradually in all

sult of a comparison would be infinitely more striking, and although I do not argue that their rates ought to be a guide in modifying the South Arcot assessment, it may be permitted to me to allude thus briefly to their far more favorable position, when re-

ported upon the condition and wants of this district. I am the more readily induced to claim this permission, in order that I may offer a remark in defence of the ryotwary system; for as the merits of that system are frequently called in question, it appears of consequence to show that it may not be the system itself, but a comparatively heavy assessment, which has checked the prosperity of this, and the other Carnatic provinces. It is well known that these provinces came under our rule at a time when financial and political difficulties rendered it necessary to maintain, with little abatement, the former oppressive assessment. Hopes have been since expressed from time to time that a season of peace and tranquillity would enable Government to reduce the land tax to a more moderate standard, and now that the time appears to have happily arrived for this province, I cannot doubt that the advantages of the ryotwary system will be displayed in it. When that system is freed from unnecessary rules and details, and placed on the footing intended by its advocates, it realizes the great desire of the people by enabling them to hold their lands direct

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those districts in which it is too high. This may be done, without materially affecting the general amount of the revenues, by taking the districts in succession, two or three at a time, and letting them make up, by additional cultivation, the reductions of their assessment, before it is extended to others. We shall, by this means, ultimately increase the land rent, and in a much greater degree, the customs, and every other source of revenue; and we shall render the payment of them much lighter to the inhabitants, because they will be enabled to augment the stock from which they are paid. I expect from a reduction in the assessment, that land will, in time, be every where regarded as hereditary private property by the ryots; that their circumstances will be so much improved, as to enable them to pay the revenue in all seasons, good or bad."—*Sir T. Munro's letter to President of Board of Control, dated 28th September 1824.*

surely be pointed to, as illustrating the success of the system when it has been tried under circumstances at all encouraging.

19. For facility of reference I here subjoin a list of the principal papers in which the revenue officers of the district have expressed their sentiments regarding the undue height of the assessment.

Mr. Hyde.—In his letter to the Board of 10th February 1820, paras 54 to 57.

Mr. Cunliffe.—In his letter 26th December 1831, paras 20 and 21; also in his Jummabundy report for Fusly 1235.

Mr. Ashton.—Letter to Mr. Commissioner Cotton, 30th December 1839.

Mr. Hallett.—Letters to Board of 27th September 1842 and 22d November idem, para. 28.

Mr. Davis.—In his letter of 10th March 1846, and in his Jummabundy Reports from 1255 to 1258 inclusive.*

20. Having thus briefly described the Hoolooos assessment, and the unsatisfactory state of the cultivation under its operation, I proceed to advert to remedial measures. The fact of more than half

the land being now uncultivated, and the labour and capital of the country being driven to the inferior soils, shows that the interests of Government and the people are deeply concerned in an early remedy, and other considerations argue likewise against delay. In the adjoining Pondicherry districts, where the assessment is substan-

tially the same, and the cultivation has been in consequence also checked, the French Government has just carried into effect a most liberal reform, consisting of a reduction

See the details in the Decree of 50 per cent. on the uncultivated, and of 33 per cent. on the cultivated lands. published at Pondicherry in "Le Moniteur Officiel" of 25th February 1853.

With this example in their view, the South Arcot land-owners are naturally anxious for the realization of their long cherished hopes, of a reduction of assessment, and until its extent has been decided upon in the Hoolos talooks, and furnishes a guide for the remainder of the district, the arrangement of the assessment in the resumed Jaghire villages now under survey, and in the talooks of Manargoody, Chellumbrum and Cuddalore, cannot be proceeded with.

Statement of Mr. Ravenshaw's survey sent to Board on 3d December 1829,	1,11,597 12 5
Statement No. 6 of Mr. Cunliffe's survey sent to Board on 3d May 1828,	64,350 10 0
	1,75,948 6 5

* See Letter from Board to Principal Collector, dated 18th April 1822, paras 14 and 15.

Government share, and the commutation price, and thus show how the assessment was fixed at its present height. This course has been already adopted by the French Government, in consequence of the immense expense and difficulty of a fresh survey, although with their larger establishments and smaller extent of territory, a re-measurement of the lands would have been comparatively easy.

22. Premising therefore that the general permission about to be asked for revising the assessment, according to the present turums or classes, will not prevent the correction of any errors or frauds which may be discovered, either when carrying out the details of the measure, or at a subsequent period, I proceed to propose my arrangements for the consideration of the Board in accordance with the orders issued for my guidance, and

Board's Pro. 26th April 1852, para. 22, and Extract from M. of C. 14th June 1852, paras 8 and 9. if they are approved of, I trust that such progress may be made in carrying them into effect as to have an important and beneficial influence on the cultivation of the ensuing Fusly.

21. The Hoolos talooks have been already surveyed at a cost of Rupees 1,75,948-6-5, and the Board, on a former occasion,* gave their sanction for maintaining the classification of the lands then made. I propose therefore to found the present revision upon the accounts of that survey, which exhibit the different varieties of soil, the calculated extent of the produce, the portion taken as the

NUNJAH.

23. The first step for revising the assessment of the nunjah lands, is to introduce a general single crop teerwah, and make arrangements for levying an additional half teerwah when a second crop is raised by the aid of circar water, in accordance with the instructions given by the Board in their Proceedings of the 9th December 1852, para. 3. Statements have been accordingly prepared from the survey accounts for reducing the two crop, and doubtful of two crop, lands, to a single crop teerwah, and in this process the lands become so re-classed, that the first seven turums of the sixteen into which the nunjah is divided virtually disappear. For example, there are two fields of exactly the same soil and quality, but one of which being supposed to have irrigation only for a single crop, is classed as yielding 40 cullums of grain, and therefore comes into turum 9; the other by having irrigation for a 2d crop is calculated to yield 65 cullums, and is therefore entered in turum 4. The difference in the recorded produce of these 2 fields is therefore the produce upon which the 2d crop teerwah was fixed, and by striking it out, the double crop field falls into the same class as its single crop companion.

24. The alterations which ensue in re-arranging the two crop, and doubtful of two crop, lands, upon this principle, are shown in the accompanying Statement No. 1. These lands amount to cawnies 23,021-6½, with an assessment of Rupees 3,59,360-7-0 of which Rupees 1,41,353-1-9 will be struck out of the accounts on account of the 2d crop teerwah. Instead however of there being any real relinquishment of revenue, the gain to Government by this process will be considerable. At present one half of these lands is waste, in consequence of their

* Of the 23,021 cawnies, 21,674 are shown by the survey accounts to have been sheigal.

Memo. of double crop and doubtful of 2 crop lands.

	Cawnies.	RS.	A. P.
Total extent,....	23,057	3,59,315	15 4
Average present cultivation,....	11,500	1,76,391	0 0

high assessment, although from their superior quality and eligibility* of situation, there is no question, but that they would otherwise be cultivated. Government would therefore receive a larger revenue than at present, if all these lands were cultivated with a single crop only, but a second crop will be raised on a large portion of them, and then an additional half teerwah is to be levied.

Estimated future cultivation and revenue.	
23,057 cawnies for single crop.	2,18,752 7 0
Add $\frac{1}{4}$ teerwah for 2d crop on three-fourths of the above,	54,688 0 0
	2,73,440 0 0
Deduct $\frac{1}{4}$ th or 20 per cent. as the maximum remission hereafter recommended,	54,688 0 0
Estimated future revenue,	2,18,752 0 0
Deduct present revenue,	1,76,394 0 0
Increase,	42,358 0 0

I. The large extent of irrigated land which is now waste, and which an industrious people is ready to cultivate under a modified assessment.

II. The present teerwah being based on $\frac{1}{2}$ instead of $\frac{1}{4}$ of the gross produce, which increases the assessment by 34 per cent.

III. The commutation price being fixed at a height which is not regularly reached, as shown in the recent Jummabundy reports, and the ryots not having the 15 per cent. indulgence alluded to in the Board's Circular of 22d May 1817 to secure them from loss on this point.

IV. A comparison between the present rates and those which prevail in adjoining districts, and the other Presidencies.

To these arguments is to be added the important one, that as a second nunjah crop raised on single crop land by circar water, will now come under taxation, the people would expect some relief before this new burden is laid upon them. I beg therefore to refer to the reduction of 25 per cent. made by Sir T. Munro in the Ceded Districts to bring down the circar warum, or share of the produce, from 45 to 33 per cent., and to the still larger reduction just made in the French territory adjoining this district, and to recommend the adoption of a somewhat similar arrangement here. It does not appear to me that all the classes or turums of land require an equal degree of remission, and the circumstances of different talooks claim different degrees of relief. These details will be arranged in the course of the revision, after the amount of relief to be given is settled, and it appears to me that its general result should not be less than 20 per cent. of the nunjah beriz. A remission to this extent would be equivalent to reducing the circar warum, or share of the gross produce, from 50 to 40 per cent., as advocated by Mr. Hyde,* who also recommended that the commutation price should be made more favorable to the ryots.

* Report to Board, dated 10th February, 1820, para. 29.

25. The next point is the general modification of the assessment of the nunjah lands, and I feel an anxious hope that the arguments advanced by me at the commencement of this letter may carry weight in showing the vital importance of a liberal reduction, to the interests of Government, and the people. These arguments are :—

26. While therefore requesting sanction to proceed with the revision within this limit, I beg to point out that it is the lowest rate which, in my opinion, would have a sensible effect on the cultivation, and is less than the relief afforded in the Ceded Districts, though there 45 per cent. of the gross produce was taken as the circar warum, while here it is 50 per cent. I have also explained, in para. 20, that a far greater measure of relief has been afforded in the Pondicherry districts, such a reduction may appear to relinquish a large amount of revenue, if it is regarded in reference to the total beriz entered in the public accounts, but from so much land now remaining waste, a moiety of that beriz is uncollected and merely nominal. If the reduction is viewed in reference to the revenue ordinarily realized, its effects would, I doubt not, be found as beneficial to the public treasury as to the prosperity of the district, in illustration of which opinion I submit the following calculation.

Nunjah assessment, omitting the 2d crop teerwah on the two crop and doubtful lands.....	Rupees.
Reduction of $\frac{1}{4}$ of above.....	15,34,582
	3,06,916

Present average cultivation and revenue.	Rs.
11,500 cawnies, or one half of the double crop and doubtful land,.....	1,76,394
70,000 cawnies or do. of the single crop land,.....	6,06,624
	7,83,018

Future deductions.	Rs.
For 2d crop teerwah on the two crop and doubtful land now under cultivation,...	68,520
For reduction of 20 per cent.,.....	1,42,899
	2,11,419

Calculated additions.	
1. Modified 1 crop teerwah on 11,500 cawnies of double crop and doubtful land now waste,.....	88,000
2. Modified teerwah, assumed at 7 Rupees per cawney, on 17,000 out of the 84,000 cawnies of 1 crop nunjah land now waste, 1,20,000	
3. Modified half teerwah for 2d crop on 11,500 cawnies, or a moiety of the double crop and doubtful land,.....	54,000
4. Do. on single crop land,.....	18,000
	2,80,000

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27. It thus appears that while the actual reduction would be Rupees 2,11,419, the increase of revenue which might be immediately expected from an extended cultivation amounts to Rupees 2,80,000. This calculation is made on a moderate and careful scale, and omits 67,000 cawnies of nunjah land which are included in the turumwar iyacut, and will, on their cultivation, bring a further very important increase of revenue.* Under this reduction the average teerwah of single crop nunjah land would still be Rs. 7-1-8 per cawney, and although I refrain from proposing a large reduction, I feel confident that such a measure would tend still more to bring into action the industry of the country, and improve its resources and the public revenue.

* The assessment of these lands, at an average of Rs. 7 per cawney, amounts to Rupees 4,69,000.

POONJAH.

28. The poonjah lands next call for attention, and it will be observed from the details given of their assessment in para. 11, and from the comparison made between them and other districts in para. 16, how unduly high the present assessment is. The consequence is, that the cultivation has only reached 23 per cent. of the iyacut; and although much of the neglected land is in the remote western talooks, where the population is scanty, it will be observed from the marginal statement, that even in the more favored coast talooks, the extent of cultivation is unsatisfactory. The assessment reached its present height by two causes, 1st, by including a second crop when calculating the produce of some of the lands, and 2dly, by fixing the circar warum at 50 instead of 33 per cent. of the gross produce. The first of the above measures is opposed to the decision expressed by Government in Minutes of Consul-

POONJAH IYACUT.	Cawnies.	Assessment. Rs.
Turumwar iyacut in Mr. Ravenshaw's survey, omitting porumboke.	10,64,880	33,42,637
Average cultivation of 17 years from 1244 to 1260.	2,48,887	9,11,563
Average waste for same period.	8,15,993	21,31,074

TALOOKS.		Per centage of poonjah average waste to iyacut.
Western.	{ Trenomallie,	90
	{ Trecullore,	85
	{ Chaitput,	81
	{ Callocoorchy,	86
Central.	{ Ellavanasore,	74
	{ Verdachellum,	76
Eastern.	{ Tindevanum,	71
	{ Villapoorum,	47
	{ Trivandy,	56
	{ Bowangherry,	53
Total average.		77

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tation dated 16th May 1837, and the 2d, to the instructions issued by the Board in their Circular of the 18th April 1822, para. 9. I propose therefore to revise the assessment and afford the cultivators relief by correcting these two anomalies.

29. The survey accounts show that the double crop poonjah land amounts to 54,911 cawnies, with a teerwah of Rupees 3,07,626, of which a sum of Rupees 1,32,503 belongs to the 2d crop, and has therefore to be remitted, as shown in the accompanying statement No. 2. The turumwar iyacut would then consist of 10,09,918 cawnies, with an assessment of Rupees 32,10,134-3-1, and the remission of 33 per cent. which is necessary to reduce the circar warum from $\frac{1}{2}$ to $\frac{1}{3}$ of the gross produce, would strike off Rupees 10,70,044. This apparently large relinquishment of revenue would however be chiefly nominal, and merely remove from the accounts a sum which never has been realized, and seems from the experience of the past 50 years never likely to be so. The actual remission of revenue caused by such a reduction on the cultivated land is far less, and I concur with the opinion expressed by my predecessor in his report of

the 10th March 1846, that it would give such an impetus to agricultural industry, as to cause an increase, instead of a loss, of revenue, by its immediate effect on the extent of cultivation.

30. Even after the above reductions, the average poonjah teerwah would be Rupees 2-4-4 per cawney, thus exceeding the rates which prevail in the adjoining districts, and doubling those of Bellary, Cuddapah and Coimbatore. I feel therefore no hesitation in requesting authority for rectifying the poonjah assessment on the two acknowledged principles of excluding a 2nd crop from the calculation of the produce, and taking one-third of the gross produce as the circar share. At the same time I beg to observe that, in applying for permission to carry out a revision within these limits, I do not propose extending the reduction of 33 per cent. to all the classes of land, or to all the districts. A smaller reduction will doubtlessly suffice for the lighter assessed turums, and also for the Western talooks, in which the assessment is generally lower than in the Coast districts. The revision will be so arranged as to suit the circumstances of the differently situated lands, and the details will be hereafter laid before the Board. The rates of reduction

	Rs.	A.	P.
Teerwah of the average poonjah cultivation from 1244 to 1260.	9,11,563	3	8
33 per cent. of above.	3,03,854	6	7

Average poonjah rates per Cawney.	
Bellary.....	0 14 7
Cuddapah.....	1 1 0
Coimbatore.....	1 0 6
Salem.....	1 13 8
Madura.....	1 12 5
Tanjore.....	1 8 10

would vary from 10 to 33 per cent., and I do not anticipate that their effect on the lands under cultivation would exceed Rupees 2,20,000, while the immense extent of land which would be rendered available for the industry of the people, makes me sanguine that a gain instead of a loss of revenue would be the general result. The average poonjah cultivation is now only 2,48,887 cawnies, while* 8,15,993 cawnies of assessed land, omitting porumboko, are lying waste. Of this waste, 1,87,101 cawnies belong to the eight first turums and include the finest soils. It seems therefore a moderate calculation that 1,00,000 additional cawnies would be immediately taken up, and this would more than make good the amount of revenue lost by the reduction, while the continually expanding cultivation would afterwards cause a yearly increase in the public revenue.

31. In considering the revision of the Hooloos rates of assessment on the poonjah lands, it has appeared to me sufficient to give weight to the two points above referred to, and not to propose any alterations founded upon the commutation price of grain adopted by Mr. Ravenshaw. In fixing the Hooloos assessment, the circar's share of the produce, both of the nunjah and the poonjah lands, was converted into a money payment, at the rate of 5 cullums for a Pagoda; but when the various descriptions of poonjah produce and the privilege respecting second crops are considered, it appears unnecessary to propose any changes in the poonjah assessment founded upon the rates of Mr. Ravenshaw's commutation price.

32. In accordance with the opinion expressed by the Board on the question being laid before them, an equal reduction will not extend to the poonjah lands on which private wells have been sunk. As however this course will make a difference between lands of the same class and quality when new wells are hereafter dug by the ryots, and will render it necessary to keep in the public accounts entries of the private wells with the dates of their construction, I am collecting a list of the present wells, and hope that when the results of the measures can be shown with accuracy, the Board may be of opinion that it will on the whole be beneficial to the public interests to make the reduction of the poonjah beriz general, and place all the lands on an equal footing, without taking into account the private wells, on the principle that the ryots are to enjoy the full benefits of the capital and labour employed in sinking them.

Collector's letter to Board dated 26th May 1853.

Letter from Board to Collector 27th June 1853.

TOTALAL.

33. The totacal lands are next to be noticed, and it has been shown in para. 13 that their total extent is 4,371 cawnies, with an assessment of Rupees 81,946, of which only 1,146 cawnies, assessed at Rupees 21,425, or one-fourth of the entire area, are under cultivation. It will however be observed from the report made upon the totacal lands of the whole district by my predecessor, under date 29th August 1845, that a portion of these lands, which may be estimated at 500 cawnies in the Hooloos talooks, now forms the sites of houses; while another portion, to be estimated at 1,100 cawnies, has been rendered unfit for garden cultivation by the filling up of the wells. The quantity of totacal land which therefore now remains uncultivated, although supplied with wells, is 1,625 cawnies.

34. All these lands are strictly poonjah, and appear only to have been classed as totacal, because they possessed wells on our assumption of the country. They are mostly situated near the villages, and it seems owing to the favorableness of their position that their owners were encouraged to improve them by sinking wells. The same convenience of situation would now make them in request if they had a suitable assessment; but with

1st Turum.....	24	8	0	the present rates it cannot be surprising
2nd „	22	12	0	that they should be neglected, especially
3rd „	21	0	0	when the ryots are able to improve their
4th „	19	4	0	poonjah lands by sinking wells without
5th „	17	8	0	any additional tax being laid upon them.
6th „	15	12	0	Another reason for lowering the totacal
7th „	14	0	0	rates is, that their wells which were in
8th „	12	4	0	
9th „	10	8	0	

existence before our assumption of the country, have been always kept in repair by the ryots without any cost to Government, and there is no proof that they were constructed in the first instance at the public expense. I propose therefore bringing the totacal lands under the head of poonjah, placing those lands which possess wells in the first turum, and the others in those classes which will make them correspond with poonjah fields of similar soil and fertility.

35. Having thus sketched the principles upon which the revision ought, in my opinion, to proceed, I beg again to urge the importance of its being at once commenced. If therefore the Board approve the outline here laid down, I request their sanction for proceeding with the details, and carrying the reforms at once into effect, with a notification to the people that they are only

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temporary, until formally sanctioned by superior authority. I am encouraged to make this application from the Board having expressed an opinion that there would be no objection on their being satisfied as to the principles on which the work is going forward,* and on the understanding that "reports of its progress and results" are "from time to time to be laid before them." But my only object is to secure the early benefits of that reform which the public interests appear so urgently to call for, and if the measures now proposed are considered too extensive to be left to the officer in charge of the district, I should rejoice at the reform being placed in the hands of a superior officer entrusted with authority to carry his measures into effect, as it has become an object of much importance that the discussions which have been held regarding the over-assessment of the province should have an early practical result.

36. That the measures now proposed would give such an elastic spring to agricultural industry and enterprise as to increase instead of diminishing the public revenue, is a point on which I have a firm conviction. But at the same time I have felt it my duty to lay my calculations before the Board in the most careful manner, showing on the one hand the utmost extent of the revenue which could possibly be given up under my measures, and on the other hand estimating with moderation the extent of new land likely to be brought into cultivation. Thus I have shown the amount of revenue which would be given up if my *maximum* reduction was extended to all the poonjah lands, which is not to be the case, and I have omitted some points which will tend to lessen the reduction.

* Lands dependent on the falling rain, and lands watered by large poottals.

For example, 50,000 cawnies of manawary and yerapaputtadoo* nunjah lands which now enjoy an abatement of 25 per cent. will receive no reduction, or only a slight one; and if my measures are sanctioned, I propose abolishing the minha to Brahmin and Mahomedan cultivators, and the exemption granted to natungul or nunjah seed beds (although they are afterwards planted in most instances) by which upwards of Rupees 20,000 will be brought into the public treasury, the settlement accounts be simplified, and much petty trickery be abolished.

37. It also appears to me that the Hookumnamah rules respecting shamilut banzer (parts of fields left waste) and poonjah poodoo-

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cal, or fallow lands, could then be modified; but I refrain from now pursuing these and other subjects, including the re-assessment of dry lands converted into wet by circar works of irrigation, and a new kistbundy, because their details could only be arranged after the extent of the revision has been fixed, and my present object is to lay before the Board an outline of my proposed measures, in order that if the principles therein advocated are approved of, the revision may be proceeded with, and its details be afterwards submitted to the Board for confirmation.

38. In conclusion, I earnestly solicit the support of the Board for a measure which appears to me of most essential importance to the prosperity of the district. This fine province, containing 5,000 square miles, may be said at present to have no district roads, and their want will be felt with increasing strength as its agricultural industry expands, and outlets become more necessary for its surplus produce. It cannot be justly expected that these roads should all be made from the public treasury, and the land-holders (especially under a modified assessment) ought to assist in the construction and repair of the internal communications which are chiefly for their benefit. No effective aid can however be expected from them at present, in consequence of the difficulty always experienced in persuading them to a voluntary co-operation, and the absence of any legal enactment for defining and compelling their degrees of assistance. I request therefore permission to retain, on account of a district road fund, a small fraction of the land teerwah which is to be given up in the revision.

39. The low rate of 1 anna per cawney would give Rupees 25,000 on the present cultivation of ordinary years, and as more land will be taken up after the revision, a yearly sum of about Rupees 35,000 might be anticipated. I propose that this fund should be expended on the district roads by the Collector and Civil Engineer, under the sanction of the Board, in the same manner as the present discretionary grant of Rupees 7,500, which might then be discontinued, and by these means an effective, though gradual, progress would be made in connecting the most important towns and villages by practicable cart-roads, and opening outlets to the Coast. Omitting the trunk lines and all the village roads, the lines required to connect the talook cusbah towns with each other, and the two ports of Cuddalore and Porto Novo, exceed 600 miles in length, and if those lines were now in existence, there would be ample employment for the proposed fund in maintaining them in serviceable order.

40. Should this measure meet with approval, as I earnestly trust it may, I propose carrying it out by deducting a small per centage, equalling, in its general result, one anna per cawney from the amount of the remission, previous to its being entered in the puttahs. The amount would thus be collected with the ordinary land revenue, and deducted from the settlement beriz in the Jum-mabundy chitta of each village, under the head of District Road Fund, in the same clear and simple manner as is now pursued regarding the waleyum, or pay of the village servants, which forms an item of deduction in the settlement accounts annually laid before the Board. In this manner a vast benefit would be conferred on the district, without any cost to Government, and at the just expense of those who would most profit by the roads, and yet would not feel any taxation for the purpose. I will only add that the prospect of seeing this fine province in a state of increased prosperity and contentment, and at the same time yielding an additional revenue to Government through the influence of a modified assessment on the extent of cultivation, and the improvements of its internal communications, has encouraged me under the anxious thought which the consideration of the necessary measures has entailed.

* Nos. 3, 4 and 5.

41. Three detailed statements* of the assessed nunjah, poonjah and garden lands, prepared in a turumwar and talookwar form, accompany this report, to show the cultivated and waste portions of each in the recent Fusliez, and enable the Board to test the justness of my calculations respecting an increase of cultivation and revenue when the assessment is reduced. It is so important to make some progress in the revision before the ensuing cultivating season, that I have endeavoured to forward this report as early as possible; but some delay has unavoidably arisen from the mass of information which it was necessary to collect on so extensive a subject, while my attention was much occupied with the ordinary duties of a large province. The Board will be aware that the statements now laid before them must have cost my establishment considerable time and labour, especially those which relate to the two crop lands, as 1,27,769 fields had to be sought for among the details of the survey accounts, and be arranged in a new form with a single crop assessment.

Poonjah.....	70,441
Nunjah two crop..	29,460
„ doubtful.....	27,863
	<u>1,27,769</u>

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Collr. of South Arcot, to Board of Rev. 8th Feb. 1854, No. 14.

As a sequel to my report of the 17th December last on the assessment of the Hoolos talooks, and arrangements for its revision, I have the honor to forward some statistical statements which possess additional interest at this moment from their connection with the food question, and appear to me to corroborate strongly the arguments which I have already laid before the Board in favor of a more moderate land tax.

2. The first Statement A, is founded upon the average cultivation of the last 17 years, and shows that, after deducting the lands where articles of food are not grown, the total grain produce of these talooks in an ordinary year, may be taken at cullums 69,45,705, or Madras Garces 69,457. According to the last census the population of these talooks, omitting the Jaghire villages, amounts to 8,13,856 souls, who, at the moderate average rate of $1\frac{1}{2}$ pukka seer of grain in the bush for each individual per diem, would consume 74,263 garces in a year. Making therefore a liberal allowance for extra articles of food such as fish, garden produce, &c. it appears evident that if grain was plentiful and cheap, a much greater quantity would be consumed. The produce rates, upon which my calculation is founded, have been taken at as high averages as appear safe, especially when it is recollected that the cultivation is principally confined to the middling and inferior soils. With respect to the number of the population, I certainly feel less confidence, as the great increase shown in the recent census returns creates some doubt of their accuracy, but as South Arcot does not import grain, while quantities of its produce are sent to Pondicherry, Ceylon and Madras, the deduction to be made on this account from the grain available for its population, seems sufficient to counterbalance any errors of exaggeration in the last census.

3. Thus far I have been considering the grain produce of these talooks in reference to the entire population including consumers as well as producers—but when the question is viewed more exclusively in relation to the agricultural class, it becomes additionally impressive. Of the total population of these talooks, the number engaged in cultivating the land is 7,06,673, for whose consumption, at the rate specified in the preceding paragraph, 64,483½ garces of grain would be required per annum, while the present total produce, according to my calculation, is 69,457 garces. But for the lands under cultivation, an average

* Pay of the Village Officers. beriz of Rupees 18,67,088 including waleym* has to be paid to Government, and it is shown in the statement that, after deducting payments from indigo, oils and other produce, the amount which the cultivators have to make good by the sale of their grain is in round numbers Rupees 10,50,909. At the survey average price of 70 rupees per garce, the above sum is equivalent to 11,672 garces which are therefore to be deducted in calculating the food available for the agricultural community. The cultivators and their dependent labourers must therefore consume a less quantity of food than is requisite for their comfort and well being, besides being straitened in their means of procuring clothing and domestic and agricultural necessities.

4. Such being the result of an ordinary year, it is evident that little grain can be reserved in store to meet any unexpected demand, and the deranged state of the markets, and the general uneasiness which is felt on any appearance of an unfavorable season, cannot therefore excite surprise. But remedial measures appear within reach, as a large extent of irrigated, as well as of unirrigated, land, fit for cultivation, is lying waste, while the emigration which now goes on, shows that there are hands to cultivate it, especially since the attachment of the native community to their villages, and to agricultural pursuits, would prevent their seeking distant employment, if they could find in the land means of subsistence, and fair remuneration for their labour. By lowering the assessment this result would be obtained, and I trust that the statement now submitted will remove any fear that an extended cultivation would lead to a useless glut of grain, as the present population is able to consume a much larger quantity, and there is always a tendency in an abundant supply of food to create a demand for itself.

5. In my recent report, I entered into calculations to show that an extension of cultivation equivalent to the amount of revenue given up, might be expected on the land tax being lowered.

† See Paras 26 and 30. It was observed by me† that the proposed reduction of assessment would be more than made up if 28,000 cawnies of the waste nunjah, and 1,00,000 cawnies of the waste poonjah, were taken into cultivation; and as the total of the waste lands in these talooks, omitting porumboke, amounts to 85,859 cawnies of nunjah, and to 7,97,693 cawnies of poonjah, the calculated increase appeared

to me to be made on a moderate scale. In Coimbatore and Salem, where the population is little superior to that of South Arcot,

the poonjah area under cultivation is far more extensive, and occasional of-

Population.	Poonjah cultivation in 1261, or 1851.
South Arcot,....	10,06,005.....
Coimbatore,....	11,30,932.....
Salem,.....	11,90,264.....

Cawnies.

3,90,641

8,87,693

5,94,555

fers show that, under, a moderate teerwah, the nunjah lands, especially those now burdened with a two crop assessment, will be in demand. Wishing how-

ever to test the accuracy of my calculation, I have since called for a statement of the assessed waste lands, showing the periods during which they have remained uncultivated. This statement [enclosure B] is now laid before the Board, and shows that the waste lands which have been cultivated within the last five years, and are therefore ready for immediate tillage, amount alone to 94,400 cawnies of poonjah, and 20,000 cawnies of nunjah. The steady and regular cultivation of these lands under a moderate assessment, appears to admit of no doubt, and there is still an available waste area, amounting to no less than 65,859 cawnies of nunjah, and 7,03,293 cawnies of poonjah, much of which has been occasionally cultivated, and which includes the best soils, and the valuable two crop nunjah lands which have been neglected on account of their over-assessment.

6. The third statement which I now submit [enclosure C] gives an estimate of the expenses of cultivating the ordinary poonjah and nunjah grain crops, in comparison with the value of the produce obtained. The statement is framed for a holding of nine cawnies of poonjah and six of nunjah land, such as is held by a Puttahdar of moderate means paying to Government a teerwah of Rupees 100. Without assuming that this statement is perfectly correct or full, I believe that it exhibits the essential expenses upon moderate data. Its result furnishes an additional argument in favor of a lighter land tax, for where the assessment is fixed at one-half of the gross produce, and the expenses of cultivation take up about three-fourths of the remaining moiety, the cultivators can gain from the land little more than a bare subsistence. Agricultural enterprise is thus checked, land possessing advantages of soil and irrigation are left waste, and the cultivating class have no means of collecting farm-stock, and purchasing many articles of food and clothing, which would otherwise add to their comfort, and augment

the general revenue. Another important advantage which would follow a lighter assessment would be the increased ease and cheerfulness with which the landholders would be able to meet the vicissitudes of unfavorable seasons, but notwithstanding the importance of this topic, its obviousness prevents the necessity of my dwelling upon it.

Ext. Min. Con. 26th June, 1854, Rev. Dept. No. 748.

With the above Proceedings,* the Board of Revenue submit a report from the Collector of South Arcot, upon the revision of the assessment in the Hooloos talooks of his district.

2. In the first part of his report, paras. 3 to 19, Mr. Maltby, after touching upon the fiscal history of the district in the early years of British rule, sets forth the reasons which have led him to the conclusion that the Hooloos assessment framed by Messrs. Ravenshaw and Cunliffe, for ten out of the thirteen Talooks composing the district of South Arcot, was too high. The second division of his letter treats of the measures necessary for its reduction.

3. The considerations which have impressed Mr. Maltby with the conviction that the Hooloos assessment is excessive, are:—

1. That it was framed by taking 50 per cent. of the gross produce in place of 33 per cent. which appears to be now generally acknowledged should be the maximum of the Government share of the crop.

2. That the rates of produce on which the aforesaid 50 per cent. was calculated, were higher than the lands had yielded on an average.

3. That much nunjah land was burdened with a double crop teerwah, payable in all seasons, whether a second crop could be raised or not.

4. That contrary to the usual practice, on a considerable extent of poonjah land, a second crop was taken into the account in fixing the assessment, although the raising of a second crop in unirrigated land must always be precarious.

5. That the assessment was admitted to be too high by the very officers who made it, and has been so viewed by nearly every officer who has since administered the revenue of the district.

6. That the application of these rates to the entire area of the cultivated land under the three varieties of nunjah, poonjah, and garden, gives a very high average in each class, and on the whole, viz.:

	RS.	A.	P.
Poonjah, average per cawney.....	3	10	7½
Nunjah.....	9	11	6
Garden.....	18	11	3

Average on the whole cultivation of the district..... 5 3 0

although 4ths of the cultivable area in these talooks, consist of poonjah or unirrigated lands.

7. That the prosperity of the district has not advanced, nor its cultivation extended as might have been expected, during the long period of undisturbed quiet for 50 years that it has enjoyed; a very large proportion of land in every class being waste, viz.:

Nunjah,.....	54 per Cent.
Poonjah,.....	77 do.
Garden,.....	74 do.

and the proportion of waste to cultivated being highest in the best soils.

8. That the Hooloos rates on each description of land are high as compared with the rates that obtain in other provinces of this Presidency.

9. As well as in comparison with the rates prevailing in the other Presidencies.

10. That the pressure of the assessment has been practically admitted by the French authorities in respect to the lands within the settlement of Pondicherry, where the assessment is substantially the same as in South Arcot, and liberal reductions made to the extent of 50 per cent. on the waste, and of 33 per cent. on the cultivated lands.

11. In further proof of the excessive character of the assessment Mr. Maltby has, in a second letter,* entered upon calculations to show that the quantity of grain raised in the district is inadequate to its consumption, and that the profits of farming are very small, and leave but a scanty return to the ryot.

4. Having for the several reasons above enumerated satisfied himself that the Hooloos assessment is higher than the lands chargeable

with it can bear, the Collector next proceeds to propose the arrangements necessary in his judgment for its reform. The Hoolos talooks having been already surveyed, and the lands classified at a total cost of Rupees 1,75,000, Mr. Maltby does not propose to disturb the classification then made, but (as has been done by the French Government in the Pondicherry Territory) to found his present revision upon the accounts of the survey, which exhibit the different varieties of soil, the calculated extent of the produce, the portion taken as the Government share, and the commutation price. This adherence to the present turums or classes will not however prevent the correction of any errors or frauds which may be discovered either when carrying out the details of the measure, or at a subsequent period.

NUNJAH.

5. The leading features in the revision of the nunjah lands, are:—

1st, the introduction of a general single crop teerwah (with provision for levying an additional half teerwah when a second crop is raised with Circar water) and the consequent reduction of the two crop and doubtful land, to single crop assessment, whereby the first seven classes out of the 16 into which the nunjah is divided will virtually disappear, and 2ndly, a general abatement of the nunjah teerwah after the reduction above referred to of 20 per cent. on the entire beriz: thus lowering the circar warum, or share of the gross produce, from 50 to 40 per cent. The reduction will not be uniform on all the turums, nor in all the talooks, but will be determined according to circumstances, so that the entire sacrifice shall not exceed 20 per cent. on the beria of the total nunjah iyacut. These details will be arranged in the course of the revision, after the amount of relief to be given is settled.

6. The financial result of this reduction, and of the extended cultivation which is immediately expected from it, is thus exhibited by the Collector.

<i>Present average Cultivation and Revenue.</i>		Rups. A. P.
11,500 cawnies, or one half of the double crop and doubtful land.....	1,76,394	0 0
70,000 cawnies or do. of the single crop land....	6,06,624	0 0
	<u>7,83,018</u>	<u>0 0</u>

<i>Future deductions.</i>	Rups. A. P.
For 2d crop teerwah on the two crop and doubtful land now under cultivation.....	68,520 0 0
For deduction of 20 per cent.....	1,42,899 0 0
	<u>2,11,419 0 0</u>

<i>Calculated additions.</i>	Rups. A. P.
1. Modified one crop teerwah on 11,500 cawnies of double crop and doubtful land now waste.....	88,000 0 0
2. Modified teerwah, assumed at 7 Rs. per cawney on 17,000 out of the 84,000 cawnies of 1 crop nunjah land now waste.....	1,20,000 0 0
3. Modified half teerwah for 2d crop on 11,500 cawnies, or a moiety of the double crop and doubtful land.	54,000 0 0
	18,000 0 0
4. do. on single crop land.....	<u>2,80,000 0 0</u>

The upshot being an augmentation of 2,80,000 to counterbalance a reduction of Rupees 2,11,419, or a net increase of Rupees 68,581 besides the increase to be expected from the gradual reclamation of 67,000 cawnies of land waste and not taken into the above account.

7. In the revision of the poonjah assessment, the Collector proposes to strike off the 2d crop teerwah, amounting to Rupees 1,32,503 on the double crop poonjah land, and on the turumwar iyacut thence resulting, cawnies 10,09,918, with an assessment of Rupees 32,10,134, to allow a remission of 33 per cent. or Rupees 10,70,044, so that the circar share of the gross produce shall fall from $\frac{1}{2}$ to a 3d. Even after the above reductions, the average poonjah teerwah would be Rupees 2-4-4 per cawney, thus exceeding the rates which prevail in the adjoining districts, and doubling those of Bellary, Cuddapah and Coimbatore.

The Collector does not propose extending the reduction of 33 per cent. to all the classes of land, or to all the district. A smaller reduction will doubtless suffice for the lighter assessed turums, and also for the Western talooks, in which the assessment is generally lower than the Coast districts. The revision will be so arranged as to suit the circumstances of the differently situated lands, and the details will be hereafter laid before the Board. The

Para. 30.

rates of reduction would vary from 10 to 33 per cent., and the Collector does not anticipate that their effect on the lands under cultivation would exceed Rupees 2,20,000, while the immense extent of land which would be rendered available for the industry of the people makes him sanguine that a gain instead of a loss of revenue, would be the general result. The average poonjah cultivation is now only 2,48,587 cawnies, while 8,15,993 cawnies of assessed land, omitting porumboke, or land not adapted for cultivation, are lying waste. Of this waste, 1,87,104 cawnies belong to the eight first turums, and include the finest soils. It seems therefore, the Collector states, a moderate calculation that 100,000 additional cawnies would be immediately taken up, and this would more than make good the amount of revenue lost by the reduction, while the continually expanding cultivation would afterwards cause a yearly increase in the public revenue.

8. Mr. Maltby, in accordance with previously received instructions from the Board, did not intend to

Para. 32. extend an equal reduction to the poonjah lands on which private wells have been sunk, as to those without wells. He has however noticed the objections that exist to such distinction, and the Board deferring to his reasons think "it will be more conducive to the general interests that the reduction should be carried out on an uniform principle, so that all poonjah lands may share therein in the proportions contemplated by the Collector."

9. The Collector for the reasons shown, paras. 33—34, proposes to abolish totacal as a distinctive class, to bring the totacal land under the head of poonjah—placing those lands which possess wells in the first turum, and the others in those classes which will make them correspond with poonjah fields of similar soil and fertility.

10. That the measure thus proposed would give such an elastic spring to agricultural industry and enterprise as to increase instead of diminishing the public revenue is a point on which Mr. Maltby has a firm conviction. But he states

Para. 35. "at the same time I have felt it my duty to lay my calculations before the Board in the most careful manner—showing on the one hand the utmost extent of the revenue which could possibly be given up under my measures, and on the other hand estimating with moderation the extent of new land likely to be brought into cultivation—thus I have shown the amount of revenue which would be given up, if my

maximum reduction was extended to all the poonjah lands, which is not to be the case, and I have omitted some points which will tend to lessen the reduction. For example, 5,000 cawnies of manawary and yerrapaputtadoo nunjah lands, which now enjoy an abatement of 25 per cent., will receive no reduction, or only a slight one, and if my measures are sanctioned, I propose abolishing the minha (deduction of 10 per cent.) in favor of Brahmin and Mahomedan cultivators, and the exemption granted to natungal or nunjah seed beds (although they are afterwards planted in most instances) by which upwards of Rupees 20,000 will be brought into the public treasury, the settlement accounts be simplified, and much petty trickery be abolished."

11. Lastly, the Collector represents the very defective state of the roads in his district, and suggests the formation of a Road Fund, to be raised by deducting 1 Anna per cawney from the remissions to be granted under his scheme, before they are entered in the ryot's puttah, or in other words, decreasing his remissions to that extent, the amount so realized, calculated at Rupees 35,000 annually, being expended on the district roads, under the Collector and Civil Engineer.

12. The Board of Revenue, in their Proceedings of the 27th April last, give a general summary of Mr. Maltby's views and suggestions regarding the reduction of the assessment, and express their concurrence in them, with the exception, that, for reasons given in para. 9 of their Proceedings, they would enhance the average reduction in the assessment of the nunjah lands from 20 to 25 per cent. so as to leave the Government share of the gross produce at 37½ per cent., whereas the reduction of 20 per cent. proposed by the Collector, would lower it only to 40 per cent.

13. With regard to the Road Fund recommended by the Collector, the Board fully admit the great want of roads in South Arcot, and consider that a district Road Fund is a very legitimate method of raising money for the purpose. "The only difficulty they experience in recommending the plan to Government, is, that it would place one district in a more advantageous position than others, at least until such time as a general remission of assessment is arranged throughout the country; for till then, there will be no opening for the imposition of a district Road Fund, and, it appears to the Board injudicious to place neighbouring districts on this inequality as regards the means of improving the communications of the country. They are inclined to believe that it would be for the interest of Government to afford funds to all districts equal-

ly from the public Treasury for this desirable end, and not let them depend upon adventitious circumstances to obtain what is really necessary for their welfare."

14. The Right Honorable the Governor in Council has given to the papers before him that close attention which their importance demands, and a careful study of them has led him to concur unhesitatingly with the Collector, and with the Board of Revenue, in the opinion they have formed, that the existing assessment in the ten Hoolos talooks of South Arcot is excessive, and highly injurious, and that justice to the ryots, and a sound fiscal policy, alike call for an immediate reduction.

15. The facts adduced by the Collector in his full and valuable report, appear to Government to place the necessity for this reduction beyond question. They hold in common, it is believed, with all authorities of any weight, that a general assessment of 50 per cent. of the gross produce, upon both irrigated and unirrigated land, must of itself constitute a tax which neither South Arcot nor any other district in Southern India can bear, and the ryot at the same time prosper. The single fact therefore of the land tax in South Arcot reaching 50 per cent. of the gross produce, affords strong grounds for the reduction proposed by the Board.

16. In the present instance however there is not only this general ground, but it is also clear, that it was the opinion of the officers themselves who carried out the original survey and assessment of the ten Hoolos talooks, that the rate fixed was excessive; and that they would have at once reduced it had they deemed it open to them to do so.

17. There are also peculiar points deserving of consideration. It appears that the assessment or demand upon the ryot was based confessedly upon the rack-rent collections of the Nawaub's renter, who had brought the district to the verge of bankruptcy. That he even introduced an item of demand, which still subsists, unknown, it is believed, elsewhere, a double crop rate on the unirrigated or dry grain land. Much irrigated land also is assessed, and has for years paid a second crop tax, the land itself having never at any time borne a second crop.

18. It is also shown that the average assumed of the amount of produce per cawney, upon which the money commutation rate was calculated, was too high, and that the 15 per cent. allowed, and ordered by the Board in other cases, has never been conceded in South Arcot, whilst prices have fallen, and are low—thus enhancing an assessment already most burdensome.

19. The Collector further points out, that the assessment in South Arcot is beyond that in some other districts, and that it will be even higher than in neighbouring Collectorates, after the reductions proposed are fully carried out.

Salem.
Coimbatore.

20. Moreover, throughout his report he affirms—supported apparently by the Board of Revenue—that the district has, in consequence of the pressure of the assessment, been stationary, and in some respects has retrograded. And that all the ryot can now derive from the land, is a bare subsistence, notwithstanding that he has always had the special advantage of his improvements, such as his wells being untaxed, and a good market for indigo, oil-seeds and other valuable products, open to him.

21. With these facts before them, fully established, the Government cannot question the necessity of granting the relief solicited. For, as the Collector notices, the district possesses the natural advantages of a soil of average fertility, an industrious and agricultural people, and a ready access by its seaboard to markets, and a very large area of uncultivated land. It must advance therefore, and the revenue relinquished be soon recovered by an increase of cultivation, and by the general prosperity of the ryot, if only the existing pressure of the high land tax is removed. At present it is manifest the district cannot go forward, and the ryot and the Government alike suffer. To use the Collector's own words (letter 8th February 1854, para. 6), "Agricultural enterprise is checked, lands possessing advantages of soil and irrigation are left waste, and the cultivating class have no means of collecting farm-stock and purchasing ordinary articles of food and clothing, which would otherwise add to their comfort, and augment the general revenue."

22. Holding these views, the Governor in Council now proceeds to consider the principles on which the Collector proposes to revise the assessment of his district. These are:—

1st. The reduction of all nunjah lands into one crop lands, or lands assessed with reference to their power of producing a single crop, with a provision for the imposition of an additional assessment equal to half that of the first crop assessment in the event of a second crop being raised with the aid of circar water.

2d. The remission of second crop teerwah on those poonjah lands which were assessed for two crops.

3d. The reduction, after the above revision has been made

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in the two crop, and doubtful two crop nunjah, and two crop poonjah lands respectively, of 25 per cent. on the aggregate assessment of wet, and 33 per cent. on that of dry lands, the ratio of reduction in individual fields to vary according to circumstances, so that the remission on the whole shall not exceed the limit above fixed.

4th. The discontinuance of the distinction of totacal or garden lands, those fields that have wells being classed as first class poonjah, those that have none, rated according to dry lands of like quality.

5th. The discontinuance of the practice of granting minha or remissions in favor of the privileged classes—Brahmins and Musulman.

23. The Governor in Council approves the reduction of all nunjah lands into one crop lands, with a provision for an additional assessment being charged in the event of a second crop being raised. He would gladly at the same time see some modification of this rule as it respects the additional cess upon a second crop. He is by no means satisfied that its imposition is in all cases necessary, or that it may not at times act as a bar to improvement, checking the enterprise and energy of individual ryots. The Board will bear these views in mind, and report their opinions on the subject on a future occasion. The remission of the second crop teerwah of the poonjah lands, he considers most necessary; as regards these last lands, he may also now mention, that he quite agrees with the Board that the reduction should be carried out on an uniform principle, without having reference to private wells.

24. The Government fully concur in the propriety of abolishing the distinct garden cess, totacal, and of reducing the assessment on such lands as have wells to the highest class of dry grain land. They look upon the measures to be one of peculiar value and importance, as it must give a vast impulse to improvement, whilst the sacrifice of revenue is small, and the proceeding in itself just.

25. It appears also to Government to be right and advisable that the allowance of 10 per cent. to certain privileged classes should, as recommended, be abolished upon the general remission taking place. These peculiar advantages or privileges rarely, it is believed, benefit the possessor, and serve only to maintain unjust and invidious distinctions.

26. It is proposed to reduce the poonjah assessment to the extent of 33 per cent., and that on nunjah to 25 per cent. so as to leave the Government share of the gross produce at 33 per cent. in the

first case, and 37½ per cent. in the second. Reference is made by the Collector to the opinion of Sir T. Munro and other authorities, that the Government

share of the crop should not be more than ⅓ of the gross produce, which principle was carried out in the revision of the assessment on the lands in the Ceded Districts both wet and dry. Admitting this to be the correct principle, the Government do not perceive why the proposed reduction on the nunjah lands of South Arcot is restricted by the Collector to 20, and by the Board to 25 per cent., of the present demand, leaving the Government share of the gross produce at 40 and 37½ per cent. respectively. The Government are of opinion that all revision of assessment should be based upon the surest and soundest grounds which can possibly be arrived at, as they feel certain that by adopting that course, the State will be amply repaid. If then it can be shown that the ryot can only pay 33½ per cent. of the gross produce, leaving himself a fair return for his labor, capital, &c., it would appear preferable to make the reduction to that extent at once, rather than run the risk of having a second failure after a short period of time. The Right Honorable the Governor in Council would wish the Board of Revenue to reconsider this part of the subject in reference to the foregoing remarks. Now that the revision of the assessment in South Arcot is to be undertaken, he would wish it to be settled on a fair and liberal basis, but at the same time on a strictly just one, care being taken that the reductions do not stop short of what is really required, and at the same time that they are not pushed too far, lest if the Government demand is unduly lowered, it should give rise to a slovenly, imperfect, and inert cultivation. It should be remembered that the proportion of the gross produce to be taken by Government as its due, when once fixed, should not be liable to alteration subsequently, unless under very peculiar circumstances, though the money equivalent for this proportion, or that for which it is commuted, must be open to re-adjustment whenever any considerable and long continued changes in the value of money, or produce, have tended radically to disturb the ratio originally borne by the assessment to the resources of the land.

Vide letter from Govt. to Board of Rev. 8th Sept 1820, para. 7.

27. It is observed that it is not intended by the Collector that his reductions shall be uniform, that is, the assessment of all the lands are not to be lowered by the same per centage, 20 or 33 per cent., as the land may be nunjah or poonjah. Speaking of the wet lands he says, para. 25:—"It does not appear to me that all the classes

or turums of land require an equal degree of remission, and the circumstances of different talooks claim different degrees of relief. These details will be arranged in the course of the revision, after the amount of relief to be given is settled." So again as respects the poonjah lands, para. 30, "at the same time I beg to observe that, in applying for permission to carry out a revision within these limits, I do not propose extending the reduction of 33 per cent. to all the classes of land, or to all the districts. A smaller reduction will doubtless suffice for the higher assessed turums, and also for the Western talooks, in which the assessment is generally lower than in the coast districts. The revision will be so arranged as to suit the circumstances of the differently situated lands, and the details will be hereafter laid before the Board."

28. The Board's Proceedings, para. 16, referring to these passages state, "Beyond a general enunciation of the principles of adjustment, Mr. Maltby has not stated in what way he proposes to carry out this part of the revision. The Board are of opinion that the proper appointment and equalization of teerwahs on lands of different capabilities is the most important part of the operation by far. A general reduction of 20 or 40 per cent. throughout, on a series of rates known to be utterly at variance as regards their relative value, would be but a very unsatisfactory arrangement. But if the Government sanction a reduction of 25 or 33 per cent. in such cases as it is required, it will then be for Mr. Maltby to revise the teerwahs by comparing field with field, so that all of the same class shall undoubtedly pay the same teerwah."

29. It is remarked that the principle here recognised is not that by which the reduction in the assessment of the Ceded Districts

was regulated in the year 1820. That reduction was made "by an uniform lowering of the survey rate," and was "not

confined to the cases that absolutely required it" on the ground "that the survey rates ought not to be touched with a view to equalize the assessment, such an attempt besides being attended with fraud and corruption, would produce endless confusion and distrust." The course then followed met the approval of the Honorable the Court of Directors, who, in their despatch upon the subject dated 18th August 1824, para. 54, stated, "we approve the principle upon which the reduction was made, namely, by a uniform lowering of the survey rate, and though inequalities are thus unavoidable, we agree with your President that if care is taken to prevent the assessment from pressing in any instance too severely upon the cultivator, its pressing in some instances with comparative lightness cannot be

regarded as an evil equal to the many inconveniences inseparable from an attempt at equalization by a new survey."

30. In drawing the attention of the Board of Revenue to the passages above quoted, the Right Honorable the Governor in Council would wish them to state, whether they are assured that the revision of the South Arcot assessment can be carried out satisfactorily upon the principle intended by the Collector (which it may be observed the Government consider to be the correct principle, and that which should be carried out if possible) viz. that of adopting the ratio of reduction to the supposed capabilities and requirements of the several lands to be affected by it, and that this attempt would not give rise to the evils which it was apprehended would follow the adoption of that principle in the revision of the land tax in the Ceded Districts. He would also desire to receive some further explanation of the process which the Collector would propose to pursue in thus apportioning the rate of relief according to particular cases, the considerations by which he would be mainly guided in enhancing or lowering the rate of remission, and the materials, accounts, &c. available for assisting him in the task.

31. The Government entirely approve the proposal of the Collector for the formation of a District Road Fund by a rent charge on the land of one anna per cawney. The objection raised by the Board, viz., that the district would, by this means, be in advance of others, does not seem of much weight. This must be the case somewhere, and the effect would probably be to excite a desire in others to possess the same advantages. The charge is light, and it should be collected as the Collector proposes, precluding thereby the interference of the revenue officers with the ryot.

32. The advantages of this Fund, if judiciously employed, will be incalculable. The Government think it is certain that the one anna per cawney expended upon roads under a good system, will give such an additional value to the produce of each cawney, as to make it the most profitable outlay in which the ryots could be engaged. They are also of opinion that, practically, it would be far better for him that this annual sum, for an annual expenditure upon district roads, should be always at the command of the local officers, than that the district should be dependent upon occasional grants from the general revenue. It should however be laid down very distinctly what description of roads should thus be kept up, and the Collector should clearly ascertain that the rate to be raised will be sufficient for the purpose proposed, so as to give full satisfaction to the inhabitants without the necessity of appealing to

them again, either for an increased rate, or for assistance by manual labour.

33. In concluding these observations, the Right Honorable the Governor in Council would impress upon the Board that when the contemplated reductions are carried out, the greatest care should be taken by the local authorities to prevent the native revenue officers saddling the ryot with additional land. Speaking generally, these officers neither understand, nor appreciate, the policy of such liberal treatment of the ryot, and the great object in view will be lost and frustrated, as it was in the first instance in Bellary and Cuddapah (Sir Thomas Munro's Minutes 5th March and 20th April 1824) if the saddling and compulsory holding of land is not carefully watched, and strictly prohibited.

Ext. Min. Con. 10th July 1851, Rev. Dept. No. 806.

The Right Honorable the Governor in Council has recently had under his consideration the scheme for a revenue survey of the Madras Presidency, submitted by the Board of Revenue under date 26th May 1853, as well as the Minutes of the individual Members of the Board thereon recorded. He has also attentively perused the report of the Board giving the result of their conference with Captain Priestley on the subject of the South Arcot Survey. Orders were passed on those points in this last report that required notice, in Extract Minutes of Consultation 3d July 1854.

2. The Governor in Council observes that, throughout these papers, there would appear to be a general understanding, though it is not distinctly stated, that no general re-adjustment of the present assessment can take place in any district without a fresh survey. If this be really the opinion held by the Board, and if it be correct, the Government cannot but regard it as a matter of grave and serious regret.

3. The basis on which a fair land assessment must be founded, must, it seems to the Government, be these.

1st. A survey of the area of the land.

2d. A classification of the soils with a fair average calculation of their powers of production, and the method of converting that production into a fixed share, which is to be paid by the ryot to Government.

4. Doubtless the assessment will not be thoroughly correct without an accurate knowledge of the area. But still the classification of soils with regard to their respective merits can be made

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without it, and the conversion of the fixed Government portion into a money value is not dependent on it.

5. In every Ryotwary Collectorate, there must exist some means for making a pretty fair classification of the soils, and for fixing the amount of their production.

6. Nor would it be very difficult to fix on some method of converting the fixed annual Government portion into a money payment, by taking an average of the market prices for a term of years, on which a settlement might be made, also for a term of years, liable to be modified when more correct data as to the area, &c. may have been arrived at.

7. By a judicious combination of the results of these processes, the Government cannot but think that an immediate re-adjustment of assessment might be made in those localities where it is urgently required, without waiting for a general and accurate survey which might postpone it for years.

8. The Governor in Council is fully sensible of the advantages to be expected from a good survey, conducted on scientific principles, in regard to the correct demarcation of village boundaries, the right determination of the village areas, the preparation of accurate village registers and village maps, and to the opportunity which it affords for collecting statistical, geological, agricultural, and other information of high interest and importance. But the progress of such a survey must necessarily be slow, and meanwhile there can be no reason why admitted evils should not receive a present remedy, though the settlement now made may have to be reconsidered hereafter with the aid of the more precise data furnished by the survey.

9. It has been represented by officers of much revenue experience, that there are portions of the land in this Presidency, and these some of its finest and richest soils, which have been thrown out, or are kept out, of cultivation, in consequence of the impossibility of paying the excessive assessment charged on them.

10. The late report of the Board of Revenue—15th March 1854—with the Collector Mr. Maltby's report of the 17th December 1853, upon the 10 Hooloos Talooks of South Arcot, recently submitted to Government, has brought under review one marked instance of over-assessment of almost an entire district, and the consequent stationary, and even retrograde, position of the province, notwithstanding its natural advantages. The orders of Government

* Ext. Min. Con. 26th June 1854.

just issued* will, it is hoped, relieve the inhabitants of that province, and afford the remedy there required. But

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there are other cases which call not less urgently for immediate attention.

11. In his report of 31st July 1849, Mr. Pelly, Acting Collector of Bellary, who had served in that district as Head Assistant, Sub-Collector, and Collector, for years, brought under notice the state of its assessment, more especially in the Goollem talook.

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He pointed out that of the total poonjah iyacut, or entire cultivable area of

dry lands in the province, 51,40,000 acres, 35,23,000, or nearly 69 per cent. were waste. As regards the talook of Goollem, to which his remarks were principally intended to apply, he represented, that the proportion of highly to lowly assessed lands was very much higher than in other dry talooks—that the assessment on much of the finest land in the talook was so high as to preclude its being cultivated, except on cowle, or temporary favorable rates—that the revenue having, with the assistance of cowle, reached upwards of two lacs in Fusly 1251, and Fusly 1252, had since declined—that in Fusly 1258, or the year which had just expired when he wrote, it had sunk to Rupees 1,85,000 and might be expected to fall still lower. Mr. Pelly proposed to revise the assessment of the talook by reducing all rates above 2 Rupees to that standard, and by introducing eight rates decreasing by gradation of

Note.—Of these deets, the assessment of the highest is Rupees 4-6-0 per acre, that of the lowest 2 annas—the difference between the maximum and minimum rate is thus Rs. 4-6--2 As. = Rs. 4-4 or 68 annas, which divided by 53 the number of the intermediate deets, gives an average gradation of $1\frac{1}{3}$ of an anna, or a little less than A. 1 P. 4. between the several deets, supposing the decrement uniform.

Fusly 1258.....	1,85,111
" 1259.....	1,59,229
" 1260.....	1,69,876
" 1261.....	1,71,979
" 1262.....	1,80,512

Memo. received from Board of Revenue, 30th June 1854.

12. In their letter of 10th October 1850, recommending the construction of an anicut over the Cheyar river in the district of North Arcot,

Para. 3.

the Board of Revenue, Department of Public

Works, reported that "the best lands under the stream were left waste, because the assessment was too high to

admit of profit from a single crop, and a second* crop could very rarely be reckoned upon." A simple and obviously equitable remedy, and one of ready application in this and similar cases, would have been, to reduce the assessment to single crop assessment by lowering it in the usual ratio of one-third, and to give out the land for one crop cultivation. The Government—Extract Minutes of Consultation 7th December 1850, para. 8—directed the attention of the Board in the Revenue Department, to the evil above noticed, which it seemed to them would probably be found not to be confined to one locality in North Arcot.

13. In a report, bearing date 2d December 1852, the Collector of Trichinopoly laid before the Board the nature of the assessment in the dry talooks of his district, and declared "the whole to be a barbarous and rude system without arrangement or principle, and one that ought by every possible means to be got rid of." He averred that "the assessment throughout these talooks was both excessive and depressing in its operations, and must of necessity militate seriously against the prosperity and condition of the ryots." He shewed that the land tax varied with the condition of the cultivator, whether Mahajun, Brahmin, Oolcoody resident, or Paracoody non-resident; and again with the species of crop raised, whether cotton, cumboo, raggy, brinjals, and the like; that the poonjah teerwah ran as high as Rupees 9-9-1 $\frac{1}{2}$

Para. 6.

per cawney, that in one village named, of 725 cawnies of dry land, only 46 were under tillage, in another "a large village and the cusbah of the talook" only 447 out of 3,239, and that besides the land tax proper, the ryots were subjected to various extra cesses under the denomination of russoom, varrey, satthalwar, and the like. Of the origin of which, all that was known was that they seemed "to have been expedients of the native powers to raise a fund to meet the expenses of their establishments."

14. It was hoped by the Government—Extract Min. Con. 3d May 1853—that the employment, in these talooks, of part of the survey establishment then under training in South Arcot, might introduce a better system, but from unavoidable causes, the survey operations in South Arcot have not proceeded very far, and it is quite uncertain when any part of the establishment may admit of being transferred to Trichinopoly.

15. The Right Honorable the Governor in Council resolves to call the earnest attention of the Board of Revenue to the remarks made in the preceding paras, and to request them, in communication with the several Collectors under their authority, to take im-

mediate measures for affording relief to the people in all localities in which it is clearly and fully shown that the excessive pressure of the assessment has tended to keep valuable lands permanently out of cultivation. The Board should lay down some general principles for adoption in such cases, leaving them to be carried out at once by the Collectors, and the result to be reported. Where, as in North Arcot, highly assessed lands are left waste, from want of wa'er for a second crop, it may be proper to strike off the 2d crop teerwah, and to rate the lands as one crop, with provision for the levy of additional assessment in the cases of a second crop being raised, or the entire wet lands in the talooks south of the Palar may be treated as one crop, as has been done by the Collector of South Arcot in the 10 Hoolooos talooks of his district. Excessive rates of garden land assessment should be reduced, as recently authorized for North Arcot (thus carrying out the orders of the Honorable Court 2d June 1852, paras. 5, 6, 7,) and in some districts, following the arrangement proposed by Mr. Maltby for South Arcot, it may be found advisable to get rid of the totocal tax altogether, and to limit the division of the land to the two broad and well defined distinctions of irrigated and unirrigated. The revision of the land-tax in the dry talooks of Trichinopoly should be entered on forthwith. The Governor in Council cannot think that the Collector would find any difficulty in laying down, in lieu of the present anomalous and irrational system, a few simple, moderate and well defined rates of assessment upon nunjah and poonjah lands respectively, to be paid alike by all descriptions of ryots, Mahajan, Oolcoodies and Paracoodies, and to be wholly irrespective of the kind of produce raised. The extra cesses—russooms, cum-mee, satthalwar, &c—should at once be relinquished.

16. The Board should resume the consideration of the state of the Bellary assessment, with the aid of the experience gained in the four years that have followed the last discussion, and if still of opinion that the amount of reduction proposed by the Collector is excessive, will determine, in communication with him, the extent to which it should be allowed.

17. The Board will consider and determine whether the reductions that may be made under these orders shall be declared permanent, subject to any future general revision of assessment on the prosecution of a scientific survey, or whether they shall be guaranteed for a term of years, any five or seven years, and be open to revision on the expiration of that period.

18. The Board will report, within two months from this date, the orders issued, and measures taken under the instructions con-

tained in the preceding paras. They will also require from the Collectors, at the end of six months, a report of their proceedings, and the extent of the reductions they propose in the existing assessment. They will likewise furnish the Collectors of Trichinopoly, North Arcot and Bellary, with copies of Mr. Maltby's report of 17th December 1853, and of the orders lately passed upon it by Government in Extract Minutes of Consultation 26th June 1854.

19. Under date 24th September 1852, the Government called upon the Board for a report of the extent to which the prices of agricultural produce had declined of late years, and the effect of such decline on the bearing of the land assessment. No answer has yet been received, though nearly two years have elapsed, and the Government request that it may be submitted without further delay. If the returns from some districts be imperfect, these may be reserved for future report, and the replies from those provinces where the information is complete, be at once laid before Government, with the Board's views regarding them.

31st AUGUST, 1854.

Ext. Min. Con. 21st July 1854, Rev. Dept. No. 852.

Vide C. O. 17th August 1854.

Cuddapah to Cumbum,

* *Ext. Min. Con. 24th April 1854, No. 484.*

In reviewing the circumstances attending the loss of a sum of money sent from reported by the Board of Revenue in their letter of the 23d March last, the Government remarked* that a part of the monthly remittance sent from the Cumbum talook to the Cuddapah treasury, had been sent back to Cumbum for local purposes, by the very peons who had brought it to Cuddapah, and desired to be informed whether arrangements could not be made by Collectors for deducting from the remittance, and detaining in the talook treasuries, the sums required to meet duly authorized disbursements, by which, it was observed, the necessity for this double conveyance of money would be obviated.

2. In the letter recorded above,† the Board state that the object the Government have in view, which would be a great convenience, might be effected by the Collector giving orders on the talook treasuries for specified sums, these orders being returned to the hoozoor treasury, as a part of the remittance. The Right Honorable the Governor in Council, on the clear un-

derstanding that the orders will be given only for "specified sums," and "to meet authorized disbursements," approves and sanctions this arrangement, and desires that the Board will issue instructions for carrying it out.^(a)

7TH SEPTEMBER, 1854.

I am directed by the Board of Revenue to transmit, for your information and guidance, the accompanying Extract Minutes of Consultation dated 14th July 1854, on the efforts to be made for the promotion of objects affecting the agricultural and manufacturing industries of this country.

2. You will observe the great importance attached by Government to this subject. The nature of the exertions hitherto made, and the small measure of success that has followed, are traced in the paper now transmitted to you. The Government now propose to take the initiative, as best cal-

(a) Note 1.—"In accordance with the views expressed by the Board in an Extract from their Proceedings dated 31st August 1854, it has been customary, in this district, for the Civil Engineer, and his numerous department, for the Sub-Collector, and Head Assistant, and their departments, and for the Collector's catcherry, when on circuit, to draw the whole, or such portions of their salaries, as they may require, from the talook catcheries, on written orders by the Collector, specifying the amounts required.

2. The Collector alone has been, in practice, excluded from participating in the advantages of this arrangement, and has been obliged to incur the risk of having sent to him from Chittoor, whatever sums he may require, when on circuit, at the peril of those employed to convey the money. This last consideration alone would seem to render it advisable that the Collector should be permitted to draw such small sums as he may require, when on circuit, not exceeding 400 or 500 rupees, from the treasury of the talook in which he may happen to be.

3. I have therefore the honor to request the permission of the Board to draw when on circuit, such small sums as I may require from the talook treasuries."—From *Coll. of North Arcot*, 2d June 1855, No. 55.

Note 2.—"The Board of Revenue are aware of no objection to the Collector drawing upon the talook treasuries for such small sums as he may require, whilst on circuit, his drafts being forwarded to the hoozoor like those granted for other purposes, as a part of the remittance."—*Board's Pro.* 28th June 1855, No. 1641.

culated to influence the great mass of the people, and to act on a comprehensive plan. The effort on their part, they observe, should be "general, generous and long continued, to ensure success." A hearty and well sustained co-operation is therefore looked for from the officers in the provinces.

3. The object is to encourage useful productions of all kinds in agriculture and manufactures and in arts; but the first only will engage your attention under the present orders.

4. For the purpose in question, meetings for the award of prizes will be no longer held at Madras. Operations are to be directed exclusively to the provinces, and to Native producers, who are to be made "to understand the object in view, and its intimate connection with their interests." Meetings are to be regularly held, either in each Collectorate, or at stated places, combining two or three Collectorates, and the merits of the products brought forward, discussed, and prizes awarded amidst the assembled ryots and others.

5. The prizes are to be pecuniary; they are not to be awarded to speculators, who may raise small quantities of produce merely for the Exhibition, without showing whether it can become a staple product of the country; but to bonâ fide farmers, and for superior products, sufficient in quantity to indicate that it can be extensively grown. Attention is to be given to such products, it is stated, as from their abundance and easy cultivation, are likely to become valuable as articles of commerce. Specimens of new products will be sent to England, when desirable, in order that their value in the market may be ascertained.

6. It is not to be expected that the important object in view can be at once attained; but the Board are satisfied that the initial arrangements now ordered, if undertaken in earnest, by the local officers, will be attended with the best immediate results, and that a foundation will be laid for a fuller development of the resources of the country, as a knowledge of what it is capable of producing is more generally diffused.

7. The Board are of opinion that combined meetings may be held with the best effect; Wallajahnuggur has been indi-

ated by Government as probably a fit place for this purpose for the districts of North Arcot, Chingleput and Salem. Collectors will settle among themselves, each with the Collectors of the adjoining districts, as to the most eligible places, and best time for holding these meetings; but for the first year it seems proper that they should take place at the principal stations in each district. It occurs to the Board that meetings should not be held at the same time generally. Traders and the more substantial ryots may wish to be present at more than one meeting, and it seems desirable that the arrangements should be such as may admit of their doing so.

8. The points then on which the Board require information from Collectors are:—

Firstly.—The time and places for holding the meetings in question.

Secondly.—What productions are most fitted to the district, and for what articles it would be most desirable to offer prizes.

Thirdly.—The description of prizes to be offered. In accordance with the opinion of Government, the prizes should generally consist of donations of money, but as exhibitors of wealth and standing might be averse to receiving such rewards, Collectors are to propose some honorary decoration for these cases. A medal is often objected to as connected in the native mind with the idea of a badge, but such ornaments as the native community are accustomed to wear—for example, a gold ring, or an amulet with a suitable inscription—would probably be valued.

9. Collectors will confer with persons of intelligence among the ryots and others of their respective districts as to the best mode of carrying out the intentions of Government, and the Board trust that their arrangements will be sufficiently matured within one month after the receipt of this letter, to admit of their reporting on the subject.

Act. Min. Con. 14th July 1854, Pub. Dept. No. 705.

1. The attention of the Right Honorable the Governor in Council has been recently engaged in the consideration of the

efforts made in past years for the promotion of objects affecting the improvement of the agricultural and manufacturing industries of this country, and a review of the proceedings already on record in connection with this important and interesting subject, has satisfied him that, although a willing and generous desire has been manifested by Government to encourage and support individual or combined exertions directed towards the development of the resources of the country, the success which has attended such efforts has not been satisfactory. Such has been the case with the operations of the Madras Agri-Horticultural Society, whose laudable attempts to introduce the culture of staple agricultural products of commercial value, have been liberally aided by Government by the offer of pecuniary prizes and medals for successful competitors at their annual Exhibitions. So little apparent benefit, however, had been derived from this, that the Government were at one time disposed to decline any further contributions.

2. To give the matter over as hopeless, however, seems to His Lordship in Council inadvisable, and would only form a source of future regret. It is doubtless disheartening to see the prizes offered for competition carried away year after year by the same individuals, and they merchants of European descent, while little or no emulation is excited among the Natives, who have remained indifferent to the efforts made in their behalf. At the same time, it should be remembered, that the trial hitherto made has been of short duration embracing the period of very few years, that the efforts have been rather desultory than combined or continued, that the Government have taken but a secondary part in them, and that they have almost entirely been confined to the Presidency. It cannot therefore be surprising that so little has been achieved.

3. It appears to His Lordship in Council that a comprehensive movement on the part of Government would be more likely to be attended with important and rapidly beneficial effects, for it is clear that, in the present state of this country, where the objects of such movements are little understood, and much less appreciated by the Natives, the efforts of private individuals, or bodies of men, however well directed, can hardly be expected to influence the great mass of the people. The Government alone, from its position, is fitted to take the initiative, and to impart the necessary impulse, and the effort should be general, generous and long continued, to ensure success.

4. The object should be to encourage useful productions of all kinds in agriculture, manufactures and in arts.

5. As regards the first of these branches of industry, it seems, from past experience, almost useless to hold any meetings in Madras, for the exhibition of agricultural products. Our operations should, on the contrary, be directed exclusively to the provinces, and to the Native producers, who should be made to understand the object, in view, and its intimate connection with their interests. It is idle to expect, in the present state of things, that the Native ryot will send his produce to the Presidency to compete for the Government prizes. Local exhibitions and prizes, awarded on the spot, can alone produce a spirit of discussion and emulation with their concomitant results. This course was indeed authorized by Government in 1845, but there is reason to believe that the object was never properly and widely known in the provinces, and that the subject has been lost sight of, the order remaining a dead letter in most districts to this day. To ensure success, the subject should be taken up in earnest by the local authorities. Meetings should be regularly held in every Collectorate, under the direction of the Collectors, who would best know, from their knowledge of the general features and capabilities of their districts, for what productions they were most fitted, and for what articles it would be most desirable to offer prizes. From the exhibition taking place in the provinces, and the respective merits of the products brought forward being examined and discussed, and the prizes awarded to the successful competitors amidst a concourse of their own friends and neighbours, the best possible effect may be expected to be produced.

6. The Government also observe that the prizes offered should rather be pecuniary grants than medals, which latter confer a mark of distinction possessing no attraction in the eyes of the generality of the Natives, and than which money donations are likely to act as far better incentives to exertion. This, indeed, is in accordance with the views of the Honorable Court of Directors, as conveyed in a recent despatch dated 6th July 1853.

7. These prizes will, as heretofore, be given by Government, leaving it optional with private individuals, who may be so inclined, to add any extra prizes for particular purposes.

8. It might be found, in some cases, more advantageous to hold a combined meeting for two or three adjoining Collectorates. For example, a meeting might be held at Wallajahmuggur, the resort of Natives trading with the interior, for the districts of North Arcot, Salem, and Chingleput, at which the Collectors of these

districts might be present, with their establishments, and some of the influential land-holders of their districts, and this being within easy reach of the Presidency, might be attended by the Merchants of Madras, as well as some of the officers of Government.

A similar Meeting might be arranged by the Collectors of Tanjore, South Arcot and Trichinopoly, at some central spot, and also by the Collectors of Bellary, Kurnool and Cuddapah—but such details should be left to the discretion of the Collectors.

9. His Lordship in Council considers that it would also add to the effect of the plan, if a general meeting were to be held annually, for general competition, in which prizes of a higher class should be distributed, and which might be attended with good effect by the higher officers of Government, but it could perhaps be brought into operation only by degrees, as the success of the initial measures rendered those of a more comprehensive nature necessary.

10. The primary object to be held in view in encouraging agricultural experiments should be, to avoid the prizes being given away to speculators who may raise small quantities of produce, which is too often over-nursed during its brief growth, and affords no criterion of the facilities for making it a staple product of the country. The prizes should always be given to bonâ fide farmers, and where the produce exhibited is sufficiently large in quantity, to show that the superior product can be raised extensively. It will also be desirable, in the first instance, as suggested by the Honorable Court of Directors in their late despatch No. 24 of 1854, dated 30th May last, that attention should be directed to such subjects as, from their abundance, or easy cultivation, are likely to become valuable as articles of commerce, and further, that specimens of any new products, or of such others as may be exhibited possessing peculiar merit, should be sent to England, in order that their value in the market may be ascertained.

11. The main cause of the failure hitherto of efforts such as those under notice in this country, is clearly to be sought in the absence of a steady certain demand for a superior raw product, at a more remunerating price than the inferior article will yield the ryot; but under the increased attention which is now being paid to the general communications of the country, and the prospect of the railways coming into operation at no distant period, it is anticipated that the adverse cause above referred to will, at least, be partially removed, and that greater success will attend similar future efforts.

12. While His Lordship in Council is averse, as already stated, to the continuance of the annual show, and the distribution of prizes for agricultural produce, &c., in Madras, it occurs to him that an exhibition of arts and manufactures might be established with advantage in the Presidency. It is observed that there is already a School of Industrial Arts in Madras, to which the Government have extended their aid, founded by the praiseworthy exertions of Dr. Hunter, with the object of affording the Natives the means of acquiring useful handicrafts; of improving the manufacture of various articles of domestic and daily use; and also, by developing the natural resources of the country, of creating a local supply of several articles in general demand, which are now almost entirely imported. These objects would be materially advanced by the proposed exhibition, and considering the well known docility of the Natives, the Governor in Council is induced to think that, under proper encouragement, they would make rapid progress, and much good might be effected. He accordingly resolves to establish an exhibition to be held at the Banqueting Hall early in next year. Such an exhibition might probably be made to pay a portion of the expenses incurred by allowing early admissions before it should be thrown open to the public.

13. With the foregoing enunciation of his intentions and views, His Lordship in Council resolves to call upon the Board of Revenue to issue the necessary instructions to the local officers, and, in communication with them, arrange the necessary details regarding the local exhibitions for agricultural prizes, and lay before Government, at an early date, a complete scheme for giving effect to those views.

14. He likewise resolves to appoint the undermentioned Gentlemen to form a Committee in Madras, at which His Lordship will himself preside, who will make generally known the wishes of Government regarding the proposed exhibition of arts and manufactures in the Presidency, and draw up a scheme of all the minor and subsidiary arrangements necessary for carrying out this object.

Honorable J. F. Thomas, Esq.

W. A. Morehead, Esq.

W. U. Arbuthnot, Esq.

Major J. T. Smith,

Drs. A. Hunter,

E. G. Balfour,

H. F. C. Cleghorn,

G. Smith.

15. His Lordship in Council desires to take this opportunity of expressing his regret that nothing should have as yet been done under this Presidency, for acquiring an extensive and practical knowledge of the inexhaustible sources of mineral and vegetable productions of the vast territories under this Government.

16. At present a small pecuniary contribution to the Botanical Gardens, which are supported by private subscriptions, comprises all that is done in Madras, whilst an educated Horticulturist, and Garden, are supported at Ootacamund.

17. At Calcutta, Bombay, and, it is believed, in the North Western Provinces and the Punjab, Botanical Gardens are kept up at the sole expense of Government, and the Governor in Council has no hesitation in stating that a similar establishment ought to be supported here, and that, in addition to the Gardens at Madras and in the Neilgherries, with their respective Curators and establishments, not less than two able and experienced Botanists and Mineralogists of sound practical knowledge and science, should be kept continually moving about the country, in order that a thorough knowledge of the rich and varied productions of Southern India in these important departments of nature might be rapidly acquired, and turned to account. This object, it is evident, cannot be accomplished by the amateur exertions of men not fully masters of the science, nor practically acquainted with the arts and manufactures of Europe. The views of such men will be as likely to mislead as not, and they will never be received with confidence by capitalists, and will never therefore lead to any practical or successful results. Of the importance of thus bringing Western science and appliances to bear upon the dormant natural resources of the country, and the ultimate benefits which may be expected to accrue from such researches, there can hardly be a doubt, and the Governor in Council therefore trusts that the Honorable the Court of Directors, to whom these views will be communicated, will be pleased to approve of the proposition, and sanction the expense of the employment of competent men from Europe for carrying out the objects indicated.

14TH SEPTEMBER, 1854.

Vide C. O. 13th June 1853.

„ 30th Nov. 1854.

* *E. M. C. 11th March in
Con. 6th July 1854. R.
D. No. 232.*

In the preparation of a general report on the Settlements of Fusly 1262 (1852-53) in the several districts, in conformity with the orders of Government* to that effect, much inconvenience has been experienced

in consequence of the reports from Collectors not being drawn up in a uniform manner, I am therefore directed to request that, in submitting the results of the settlement for Fusly 1263 (1853-54) and on all future occasions, you will notice the several subjects, usually embraced by the report, in the following order:—

Villages at which the settlement was made.

Number of villages, and the tenure under which they are held.

Nature and extent of the principal sources of irrigation.

General statistics, as amount of agricultural stock, population, number of ryots and puttahs.

Rent Roll.

Season, and sanatory state of the district.

Prices of grain.

Dittum.

Caboolaty waste.

Actual cultivation.

Caboolaty waste charged to the ryot.

Remissions on the cultivation.

Extent of land cultivated with sugar cane, cotton and indigo.

Remarks on the sevoy jumma.

Ready money collections.

An abstract statement showing the general result in comparison with the preceding year.

Do. showing both land revenue and extra sources.

Do. showing demand, collection, and balance, of current land revenue.

Do. of arrears.

Explanation as to what extent coercive process was employed in the collection of the revenue, and showing what lands were sold for arrears of revenue, and what prices they fetched.

Particulars of the amount recommended to be struck off.

Advances of cultivation, the amount recovered, and balance, with explanation.

Charges.

Remarks on the conduct of the subordinate officers.

14TH SEPTEMBER, 1854.

Ext. Min. Con. 8th Aug. 1854, Rev. Dept. No. 945.

Vide C. O. 20th July 1854.
" 30th April 1855.

The Right Honorable the Governor in Council approves the proposal of the Board of Revenue to accord the exemption which they have been authorized to grant by Extract Minutes of Consultation of the 24th June 1854,* only in cases where tanks have been examined and approved of by the Civil Engineer, or one of his subordinates; it being understood that this order is not to apply to ~~tangals~~, or minor tanks watering less than 10 cawnies of land, when dug by a ryot within the limits of his holding.

25TH SEPTEMBER, 1854.

Ext. Min. Con. 10th Aug. 1854, Rev. Dept. No. 939.

Vide Notes 1 to 4, C. O. Supp. page 187. Ordered that copy of the above letter† be furnished to the Acting Collector of Chingleput, in reference to his communications of the 26th and 29th ultimo.

† *From Govt. Pleader Sudder Udalt to Govt. 5th Aug. 1854.*

2. Under the opinion given by the Government Pleader, Mr. Smollett will follow the course indicated in paras 5 and 6, if the continued refusal of Mr. ——— to vacate his premises, should render such a measure necessary.

3. Ordered also that copies of Mr. J. B. Norton's letter, and of the correspondence connected with it as per margin, be furnished to the Board of Revenue and Commissioner for the Northern Circars, for communication to the Collectors and Agents under their authority respectively. The Board will also insert the opinion of the Government Pleader in their Circular Orders.

Ext. Min. Con. 22d June 1854, Rev. Dept. No. 732.

From Acting Collr. of Chingleput 26th and 29th July. The Military Board report in the above letter† that Mr. ———, the proprietor of the land at St. Thomas' Mount recommended by them as the most eligible for the Police office at that station

Ext. Min. Con. 22d June 1854, Rev. Dept. No. 732.

† *30th May 1854, No. 43.* The Military Board report in the above letter† that Mr. ———, the proprietor of the land at St. Thomas' Mount recommended by them as the most eligible for the Police office at that station

declines to abate any thing in the price he has fixed on, viz., Rs. 2,100, and they solicit that this sum may be placed at their disposal to meet the above demand. At the same time they state that the only title to the property is a bill of sale in the hands of a mortgagee for a claim of Rupees 500.

2. Looking to the doubtful character of the title, and to the fact that the Board have twice given their opinion that the price asked is too high, the Right Honorable the Governor in Council considers the present to be a case in which the provisions of Act XX. of 1852, may properly be resorted to. Resolved therefore that the following declaration be made and recorded.

"Whereas it has been deemed expedient to declare that the land situated at St. Thomas' Mount, in the vicinity of the present Police office, and stated to be the property of Mr. ———, shall be placed at the disposal of Government, for the erection of a new Police office, the Right Honorable the Governor in Council, in exercise of the authority vested in him under the provisions of Act XX. of 1852, does hereby declare and determine that the said land shall be held available for such purpose.

The Governor in Council also resolves, under Section II. of the Act, to order that if there be any hindrance to the immediate acquisition of the land referred to in the above declaration, by purchase, from the party interested therein, the said land shall be taken possession of on the part of Government, and applied to the erection of a new Police office, the compensation being determined according to the provisions of the said Act XX. of 1852. The Governor in Council further resolves to appoint Mr. P. B. Smollett, Acting Collector of Chingleput, as the officer to carry into effect all measures connected with the acquisition of the said land, and with the settlement of the claims to compensation advanced on account of it, which is to be taken under the Act."

3. The Military Board will place themselves in communication with the Acting Collector of Chingleput, and furnish him with all particulars regarding the land in question.

From Collr. Chingleput, to Govt. 26th July, 1854.

I have the honor to report, for the information of the Right Honorable the Governor in Council, that agreeably with the orders

conveyed in the Minutes of Consultation of the 22d June, I inspected, on the 5th July, the premises of Mr. ———, at the Mount, ordered to be held available for public purposes, in company with Brigadier Conran, Major Atkinson, and Captain Smith. Mr. ———, was in attendance, and I explained to him that Government had taken possession of the premises, and that he must address himself to me for compensation.

2. Notifications as directed by the Act XX. of 1852 were pasted on the premises in due form, and proclamation made by beat of drum within the cantonment.

3. Mr. ———, it will be seen from Brigadier Conran's letter of the 19th July, destroyed the notifications in question, and otherwise seems disposed to treat the orders of Government with contempt.

4. In reply to Brigadier Conran's letter it was stated, that if Mr. ——— resided on the premises, it would be reasonable to give him time to remove, and that in my judgment he should be removed if he failed to turn out within a specified time.

5. I have this day received a letter from the Joint Magistrate, stating that Brigadier Conran has desired Mr. ——— to vacate the premises on or before the 15th August, but that the party appears to treat the warning with indifference. I therefore beg to lay the whole circumstances before Government, and request respectfully to be favored with their orders.

6. I shall intimate in due course to the Joint Magistrate, that a reference has been made to Government on the subject. Mr. ———, and the parties interested in the premises, had been warned to appear before me on the 27th instant, but I have no reason to think that he will present himself.

*Brigadier G. Conran to Collr. Chingleput, 19th July 1854,
No. 103.*

With reference to your letter of the 8th instant, I have the honor to inform you that, on the 10th July 1854, I caused the English and Vernacular notifications to be affixed publicly by beat of tom-tom on the compound wall of Mr. ———'s premises, taken possession of by Government for the erection of a Police office at this station; the same has been published by proclamation in the cantonment. On the 11th instant these notifications were found missing, and on enquiry Mr. ——— states that they were blown away, and his children picked them up and destroyed them; and he further declines quitting the premises until he receives the amount he

demand, he besides insists upon one month's notice. I beg to state that the said documents must have been taken off intentionally, and that they could not have been blown away, as they were well pasted against a wall. Under these circumstances, I request you will favor me with your instructions on the subject. The mortgagee has been duly warned to appear before you to state his claims on the day indicated in the proclamations. In the event of Mr. ——— refusing to quit the premises, I request you will particularly state what measures I am to resort to.

Capt. C. Smith, to Magistrate of Chingleput, 25th July, 1854.

With reference to your letter* to the address of the Brigadier Commanding this station, and in communication with him, I have the honor to forward for your information, a copy of notice given to Mr. ———, and to request you will be good enough to inform me what steps should be taken in the event of his refusing to quit the premises ordered to be taken possession of by Government for the erection of a Police office, as he appears to treat the warning with indifference.

NOTICE.

The Government having taken possession of your premises under Act No. XX. of 1852, to erect a Police office, you are hereby directed to quit the premises on or before the 15th of August, 1854. In the event of your failing to remove yourself within this reasonable time, measures will be resorted to, to turn you out.

Collr. Chingleput, to Government, 29th July 1854.

Referring to my letter of the 26th instant, I have now the honor to state, that a Vakeel on behalf of the party in Madras who holds a mortgage on the property of Mr. ——— at the Mount, appeared in my office on the 27th instant, and produced the title deeds of the lands lodged in security of the mortgage.

2. Mr. ———, has also addressed me by letter, stating that he will attend on Monday next the 31st, at the Cutcherry, with any documents that he possesses.

3. This is so far satisfactory, but still I should desire to be instructed how to proceed if Mr. ——— will not quietly vacate the premises.

Govt. Pleader Sudder Udalur, to Govt., 5th August 1854.

I have perused the papers herewith returned, with a view to advise Government as requested.

2. I have no doubt that under the terms of Section III. of Act XX. of 1852, the officer appointed to carry out the order passed by the Right Honorable the Governor in Council on the 22d of June last, and under Section II. of the said Act, is authorized, in case of refusal to deliver possession, to cause it to be taken, if necessary, forcibly:— and that for that purpose he is empowered to call in aid the Civil force under the Magistrate exercising jurisdiction in the locality.

3. The Act is singularly abrupt and silent as to the means to be used in cases like the present; but I have no doubt that when the law enacts that a particular person shall do an act, it necessarily invests him with all power and authority essential for the performance of that act.

4. It appears to me that under Section III. no title vests in Government, until after possession has been taken; had it been the intention of the Legislature, that recourse should be had to the Civil Courts, as in ordinary cases, to turn out a tortious holder, by a civil suit, it would have been declared that, upon a refusal to quit, title should, ipso facto, vest in the Government, and that its right should be enforced by suit. As the Act is worded, it appears to me impossible that Government could successfully sue a party for possession, from the very fact that it has no title until after possession.

5. I observe that Act XLII. of 1850 is, by Section XX., made applicable to this Presidency; and if the premises are required for immediate use, it appears to me that all difficulty may be at once removed by the officer appointed recording his opinion under Section V., and proceeding under Section VI. of that Act if necessary.

6. This course I deem the more advisable, as, in event of any suit being brought in the Supreme Court against the officer deputed, for trespass, it is clear that he could not successfully plead that it was matter of, or concerning the, revenue; or that he was acting in a judicial capacity. He must stand or fall by the legality of his act; and when the Act under reference is so bald and meagre, I should recommend the officer in all cases when it is possible, to act under Sections V. and VI. of Act XLII. of 1850. Although I entertain no doubt upon the power which the law impliedly gives him, it is expedient to render assurance doubly sure.

25TH SEPTEMBER, 1854.

Annexed.

Ordered that the foregoing Extract Minutes Consultation,* and the let-

Cuddapah.
Madura.
Malabar.
South Arcot.
Tinnevely.
Coimbatore.

ter from the Government of India dated 11th August 1854, be communicated to the Collectors of the districts noted in the margin, who will adopt effectual measures for preventing the levy of the taxes now abolished, and report what petty tribute they would suggest should be required from the jungle tribes now relieved of taxation, as a token of fealty to Government, and as an admission of their liability to be taxed.

Ex. Min. Con. 7th Sept. 1854, Rev. Dept. No. 1063.

* *Annexed.*

Ordered that the above letter,* and that to which it is a reply, be communicated to the Board of Revenue, in reference to Extract from the Minutes of Consultation of the 14th July last No. 822.

2. The Board will instruct the Collectors to take measures for the immediate discontinuance of the Hill and Jungle farms in the Coimbatore,^(a) South Arcot,^(b) Tinnevely,^(c) and Malabar^(d) districts, proposing compensation to the renters for the last three districts, if any be justly claimable by those persons for the abrupt termination of their contracts, and to use especial care that the abolition of these taxes be made known to the parties hitherto subject to them, and that the levy of them be not continued clandestinely by the public servants or others, after they have been relinquished by the State. The Jungle tribes in those districts, as well as those in the provinces where the taxes have been already abolished,† will be required to pay annually, through their headmen, a petty tribute in kind, as a token of fealty to Government, and as an admission of liability to taxation. The Collectors will report to Government, through the Board of Revenue, the tribute which they would propose to require. It should be presented yearly to the European authority of the district by the headman in person, who should be fully informed as to its nature and object, and that he is on no account to make any other payments to any one.

Yearly Revenue.	
(a).....	4,016
(b).....	988
(c).....	3,135
(d).....	1,318

Yearly value.
RS. A. P.

† Farm of Nulla Mulla Hills in Cuddapah.....	150	0	0
Honey and Wax farms in Madura.....	412	0	0
Rent of Colungode Numbidi.....	883	8	0

Govt. of India, to Govt. of Fort St. George, 11th August 1854, No. 851.

I am directed to acknowledge the receipt of your letter, No. 823, dated the 14th Ultimo, relative to the remission of the revenue derived from the products of the petty Hill and Jungle farms existing under the Madras Presidency, and requesting the consideration, by the Government of India, of its orders on the subject, communicated in my letter, No. 564, dated the 10th of May last.

2. Under the information now afforded, the Most Noble the Governor General in Council has been pleased to confirm the order of the Government of Madras, sanctioning the remission of the revenues noted in the margin,* and to authorize the further relinquishment of the Hill and Jungle produce farms in the four districts of Malabar, South Arcot, Tinnevely and Coimbatore as per margin.†

	RS.	A.	P.
* Farm of Nulla Mulla Hills in Cuddapah of a yearly value of.....	150	0	0
Honey and Wax farms of Madura of a yearly value of.....	412	0	0
Rent of Colungode Numbidi of a yearly value of.....	883	8	0
† 1. Malabar.....	1,318	0	0
2. South Arcot.....	988	0	0
3. Tinnevely.....	3,135	0	0
4. Coimbatore.....	4,016	0	0

3. The Governor General in Council has also been pleased to approve of the proposition of the Right Honorable the Governor in Council, to require some small tribute, either in money or kind, from the Hill and Jungle tribes, to be paid yearly by their headmen, as a token of fealty to Government, and as an admission of liability to taxation.

28TH SEPTEMBER, 1854.

Vide C. O. 15th Oct. 1849.

† C. O. Book, page 444.

I am directed by the Board of Revenue to request that the exception in the N. B. to Clause VII. of the Tope Rules,‡ as regards the planting of cocoanut and areca palms, palmyra and date trees, may no longer be maintained; and that you will consider the Rules as applicable to all descriptions of trees and plantations.

5TH OCTOBER, 1854.

(To Maritime Districts.)

Vide C. O. 17th Aug. 1854.

" 21st Dec. 1854.

With reference to the Circular Order from this office dated 17th August 1854, I am directed by the

Board of Revenue to intimate to you, that the restrictions contained in para. 24 of the Salt Rules* regarding the class of vessels to be employed in the export of salt to Calcutta, have been entirely removed, whether the salt is on account of Government, or for private trade.

9TH OCTOBER, 1854.

Vide C. O. 21st March 1842. As suits are occasionally brought in the Supreme Court at Madras against Mofussil officers, the Board also resolve to forward a copy of the above paper† to all Collectors, for their information.

† Annexed.
Est. Min. Con. 8th August 1854, Pol. Dept. No. 303.

The Right Honorable the Governor in Council has had under consideration the subject of the foregoing letters of the Advocate General‡ and the Honorable Company's Solicitor§ and is inclined to admit the correctness of the view taken of the principles on which they consider that it

is desirable the Government should usually act in cases of suits brought against public officers for acts done in their official capacity. These principles, if His Lordship in Council understands them rightly, are, that generally officers of the Government when prosecuted for their public acts should defend themselves; but that should Government be disposed, in any instance, to depart from this ordinary course, and to defend an officer, the case should first of all be submitted to the Advocate General, for his opinion as to whether the Government should undertake the defence or not.

2. The Governor in Council fully recognises, as a general rule, the propriety of leaving officers of the Government to defend themselves, and to justify their acts, and to make their own arrangements for this purpose as the best safeguard against an abuse, or an illegal use, of their powers. He also considers the law officers to be right in requiring an order of Government itself to authorize their undertaking any case; but in this course, the chief difficulty occurs when, as has happened lately, the sanction of Government is required for the immediate defence of an action. In or-

der to avoid such pressing references for orders, it should be generally made known to public officers, that the Government will not authorize cases to be defended in its name, unless opportunity has been allowed for previously investigating their merits.

3. His Lordship in Council agrees with the Advocate General, that it would not be expedient for the Government to defend Police peons in all cases; but he is of opinion that measures should at the same time be adopted, by which the Police might feel assured, that they will not be allowed to suffer for want of legal assistance, in those cases in which they may have advantage taken of them by the chicanery so prevalent in the Courts of law, and he considers it should be the duty of the law officers of Government to watch proceedings of this nature, with the view of interposing when the interests of Government require their aid.

4. A copy of the letter of the Honorable Company's Solicitor will be forwarded to the Chief Magistrate for any observations he may have to make on it.

23D OCTOBER, 1854.

Vide C. O. 27th Jan. 1831. Ordered that a copy of the foregoing papers* be circulated to all Collectors, with a request that they will observe the draft Acts published in the Fort St. George Gazette, and submit any observations they may deem it necessary to offer upon them, within two weeks from the date of their publication.

Est. Min. Con. 22d September 1854, Jud. Dept. No. 683.

† Annexed. Ordered that Extracts from the above† letter, paras 2, 3, and 4, be communicated to the Court of Sudder and Foujdaree Udalt, and to the Board of Revenue, for their information and guidance.

2. Bills or draft Acts appearing in the Calcutta Gazette, will, as soon as possible after their reaching Madras, be republished in the Fort St. George Gazette. The Court of Sudder and Foujdary Udalt, and Board of Revenue, are required to keep themselves duly informed of all draft Acts relating to their own departments, and to lose no time in laying before Government any observations which they may deem it necessary to offer on such drafts. It is perceived from No. LXIX. of the standing orders

of the Legislative Council of India, that the interval between the publication of a Bill in the Calcutta Gazette, and the bringing up of the report thereon by the Select Committee, will ordinarily be twelve weeks, and the Legislative Member for the Madras Presidency has intimated his wish that any remarks on a published draft may be despatched from Madras, so as to reach him within ten weeks from the date of its original publication at Calcutta, that he may be enabled to bring them before the Select Committee before the submission of their report.

Govt. of India, to Govt. of Fort St. Geo., 25th Aug. 1854.

2. Hereafter the practice of addressing special letters for the purpose of requesting the Government to favor the Legislature with observations and suggestions on any project of law will be abandoned.

3. The Government is requested to observe, that the proper course for the future will be, that the Secretary should address to the Legislative Council such observations and suggestions on every Bill which may appear in the Gazette, as it may desire to offer; and should forward them in a letter addressed to the Clerk of the Council, under the standing order No. LXVII.

4. The Governor General in Council requests that the Government of Madras will draw the attention of their Officers to this provision by Circular, and will intimate to them that they must henceforth look to the Government Gazette alone for information regarding projects of law before the Legislature.

23d OCTOBER, 1854.

(To Maritime Districts.)

Ext. Min. Con. 17th Oct. 1854, Rev. Dept. No. 1338.

*Vide C. O. 21th Aug. 1854.
" 15th Jan. 1855.*

** C. O. 24th Aug. 1854.*

land frontier, no less than the values of those imported by sea at Madras and the outports,

2. The Right Honorable the Governor in Council takes this opportunity of observing, that the Bengal Import Tariff lately sanctioned* should be adopted to determine the values of goods imported by the

26TH OCTOBER, 1854.

(To Maritime Districts.)

Vide C. O. 10th April 1854.

* *Annexed.*

Ordered that the foregoing* Extract from Minutes of Consultation be communicated to all Collectors of Maritime districts, for their information and guidance.

2. It is requested that the following additional columns may be supplied to Form H printed in C. O. Book, page 558.

18. Quantity imported by Sea.
19. Duty levied on ditto.
20. Quantity imported by land from Foreign possessions.
21. Duty on ditto.
22. Remarks—or Col. 18 of present statement.

Ext. Min. Con. 3d October 1854, Rev. Dept. No. 1290.

The Right Honorable the Governor in Council authorizes the duty on salt imported by sea into this Presidency being credited to sea customs, as proposed by the Board of Revenue in the above Proceedings.†

2. It is understood that the duty levied on salt imported by land from a Foreign territory (i. e. Goa) is at present credited to the frontier customs.

3. The Board, in reporting upon the salt revenue, will, in their account of the out-turn of that branch of public revenue, specify the amount of customs duty levied upon it, on its import by sea or land.

30TH OCTOBER, 1854.

I am directed by the Board of Revenue to request that you will, in forwarding your statement of extra tentage for the future, afford explanation in every instance of the cause of an officer drawing extra tentage for more than a month continuously at the same place in one year. If explanation of

Vide C. O. 4th June 1849.

such protracted residence is not given, the extra tentage will not, as a general rule, be sanctioned.

8TH NOVEMBER, 1854.

(To Maritime Districts.)

Hon'ble Court, to Govt. of Port St. George, 25th September 1854, Secret Dept. No. 1589.

We transmit for your information and guidance, a copy of a letter which the Commissioners for the affairs of India have this day caused to be addressed to the Secretary of the Court of Directors of the East India Company, relative to the exportation of Saltpetre from India to Europe.

Enclosure to above.

I am desired by the Commissioners for the affairs of India to state, for the information of the Court of Directors of the East India Company, that the attention of Her Majesty's Ministers has been called to the fact, that orders have been sent to India for the purchase of saltpetre, to be transmitted thence to ports in the North of Europe to which that article cannot now be legally sent from this country: and I am directed to express the desire of the Board, that the Government of India may, at the earliest possible moment, be instructed to take such measures as may be practicable for the purpose of preventing the exportation of saltpetre to any ports in Europe North of Dunkirk.

Ext. Min. Con. 6th Nov. 1854, Rev. Dept. No. 1438.

Ordered that a copy of this despatch, and of its enclosure, be furnished to the Board of Revenue, and that they be requested to instruct the several Collectors of Sea Customs to adopt measures for preventing the exportation of saltpetre to any ports in Europe North of Dunkirk.

16TH NOVEMBER, 1854.

It being the intention of the Board of Revenue, with the concurrence of Government, to dispense with the use of the Native languages in the periodical ac-

counts and statements transmitted to their office; I am directed to request, that, for the future, all such statements as are now forwarded both in English and in Mahratta or other Indian language, may, for the future, be sent up in English only; and that those which are now sent up in a Native language only, may be sent up in English.

2. Should you have, or anticipate, any difficulty in complying with this requisition, you will be good enough to state its nature and extent, for the Board's consideration.

3. The Mahratta translation of the jumabundy report ordered on the 16th September 1850, will no longer be required.

30TH NOVEMBER, 1854.

With reference to my Circular letter of the 16th instant, respecting the discontinuance of Mahratta and other Native languages in periodical papers sent to the Board of Revenue, I am directed to inform you, that the Government* are desirous also that the use of Mahratta as the language of accounts should wholly cease at as early a date as may be found practicable. It is the wish of the Government that, as far as possible, English should take the place of Mahratta as the language of accounts, and it appears to the Board that but little delay need occur in making the change, so far as regards the *figures* in all accounts sent from the talooks to the Collector's office, and in those prepared whether for use or record in either office. The headings, the items, and the remarks, may, for the present, be written in the vernacular of the district.

2. In view to the carrying out of this change, I am instructed to request you to ascertain and report, with as little delay as possible, to what extent a knowledge of English figures and notation already prevails among the servants of your own and the talook cutcherries, and what means are available for acquiring that knowledge. As a means of ascertaining the former, the Board would suggest

Vide C. O. 16th Nov. 1854.

" 9th Dec. "

* *E. M. C. 7th in Con. 13th Nov. 1854, R. D. No. 1447.*

that you should issue a circular order to the talooks, calling for information on the point in question, as to every officer above the grade of peon, with specimens of the handwriting of those who profess any degree of the knowledge required. The same means may be also employed as regards familiarity with the vernacular; because, Mahratta having been hitherto so exclusively the language of the revenue accounts, a large proportion of the office servants in that department are, in some districts, ignorant of any other, except colloquially. To assist you, and save you trouble, in this matter, I am directed to enclose forms both of circular taken, and of statement,* which have already been used for this purpose in one district; and which, modified as circumstances shall require, may be used in your district also. A similar statement may be prepared for the Native department of your own office; and an abstract of the whole will exhibit the facts in a convenient form.

* Both in the Native language.

3. The Board rely on your hearty co-operation in carrying out the change contemplated in this letter; which they fully concur with the Government in regarding as one of much administrative importance. There is no considerable difficulty in it; and none at all which may not be overcome in a few months by a determination to overcome them, and by judicious arrangements. On this point the Board speak from actual fact; for in the district of North Arcot the change has already been made, the vernacular language, with English figures, having been substituted for Mahratta in all accounts sent from the talooks to the Collector's office, from the commencement of the current Fusly, after a previous notice of only six months.

4. With this example before them, it appears to the Board that the change might be made in all other districts from the commencement of Fusly 1265, and they would wish your endeavours to be directed to that end. As soon as the servants of your Native department become aware that you are resolved on the change, they will one and all become eager both to display the measure of the desired knowledge which they already possess, and to increase it,

or to acquire the knowledge where now they have none. The Board believe that you will find a much more general acquaintance with English prevailing among your office establishments, than you are prepared to expect; as well as more general means of obtaining the very slight amount of that knowledge required for the purpose now in hand. To aid in that acquisition, the Board will shortly transmit to you a number of lithographed copies of English figures, for distribution among the office servants where required.

5. The Board hope to hear from you in reply to this letter within two months at the latest, supplying the information asked for above. Any observations which you may offer as to the means of effecting the end in view, will receive full attention. The Board have it in contemplation, under instructions from Government, to revise the whole system of the village, talook and district accounts, in view to simplicity, clearness and brevity. This measure must take some time; but the present change will be useful as an introduction to it.

30TH NOVEMBER, 1854.

Vide C. O. 14th Sept. 1854.

" 28th May 1855.

With reference to their Circular order dated 14th September 1854, I am directed by the Board of Revenue to circulate, for your information and guidance, a copy of the Minutes of Consultation of 11th March 1854, containing the instructions of Government for the submission to them, by the Board, of one annual General Report upon the land and extra revenue, and upon the management of the estates of minors.

(The rest of this C. O. has been modified by C. O. 21st June 1855, and is therefore omitted.)

Ext. Min. Con. 11th March, 1854, Rev. Dept. No. 292.

It has for many years past been usual for the Board of Revenue to review separately the report of every Collector on the

annual settlement of the land revenue of his district, as well as his report on the settlement of the revenue derived from extra sources.

2. Including the provinces under the supervision of the Commissioner for the Northern Circars, there are twenty-one districts under the Madras Presidency. A separate report upon the settlement of the land and of the extra revenue is submitted yearly from each—and, as above said, reviewed separately by the Board or Commissioner. Hence there are 21+21=42 reports from the Collectors or Agents, and forty-two reviews by the Board or Commissioner, besides reviews by the same authorities of the reports furnished by Collectors on minor estates under management, &c.

3. The standing orders of the Board of Revenue require that the annual reports on the settlement of land revenue shall be sent in within three months after the close of the Fusly to which they relate, but the delay

is usually much greater, and much time is spent in the Board's own office. The first review on the settlement of land revenue for Fusly 1261, (1851-52) ending 11th July 1852, was received in the Government Office 22d February 1853, the last 15th December 1853, or nearly 18 months after the close of the Fusly, the submission of reports at such dates being of little use, as the following Fusly will have passed before the remarks of the Board and Government can reach the local officers. In the office of the Commissioner of the Northern Circars the irregularity is still greater. The land revenue report of Masulipatam for Fusly 1261-(1851-52) is still due—when it is furnished, it will palpably be of little value.

4. Neither do the reviews follow any order in their submission, so that reports on neighbouring districts, or districts affected by the same circumstances of season, or system of settlement, or mode of irrigation, should come before Government about the same time. The reports are reviewed by the Board and submitted to Government as best suits their own convenience, or as they chance to have been received from the provinces, or the accounts to have been examined in the Board's Cutcherry. The review on Chingleput may be sent in to Government first—then that on Canara, then Madura, next Bellary and so on.

5. It appears to Government that this irregular and desultory mode of reviewing the revenue of the Presidency is open to many inconveniences. It leads to a good deal of repetition, the re-

views of the Board in some degree echoing the reports of the Collectors and one another. But after all, the Government have no where before them a general view of the settlement and out-turn of the revenue of the whole country, whether drawn from the land or from extra sources. This want has of late years been partially supplied by the Memorandums submitted by the Board with the Demand Collection and Balance statements for each Fusly, or for the period ending 11th July. There is also a general report on the salt revenue annually submitted. The Memorandum however being drawn up immediately on the close of the Fusly, and before any of the settlement reports have been received, is confined to a mere abstract comparison of the demand and collections within the Fusly, as contrasted with those of the year before, and contains no information in respect to season, prices, variations in the mode of settlement, &c.

6. A farther and no inconsiderable evil of the present system is, that Collectors have no means of obtaining accurate and precise information of the state of other districts than their own, as to prices, seasons, changes in modes of settlement, or other matters of interest in a revenue point of view, and useful for their guidance, and this even as respects the provinces adjoining their own Collectors. The Collector of Masulipatam, for instance, has no official intimation of the out-turn and fiscal peculiarities of the year in Rajahmundry or Guntoor.

7. It is not thus in the other Presidencies, at least in Bengal and the North West Provinces. In both those Presidencies, general reports are submitted annually upon the revenue administration of the preceding year. These reports give the general results of the management of the revenue during the year under review, notice briefly the several districts, and any points of interest connected with them calling for remark, and are accompanied with appropriate figured statements, so as, as far as possible, to exhibit the required fiscal, statistical and other information in a tabular form. The report from Bengal is confined to the land revenue, that from the North West Provinces includes also the extra sources, stamps and abkarry.

8. The report of the Bengal Board of Revenue for the official year 1851-52, that is, it is presumed, for Fusly 1261, ending 11th July 1852, is dated the 19th November 1852, or little more than four months after the close of the Fusly to which it relates, and the Board (para. 167) say, but for the delay on the part of some Collectors in replying to their calls for explanation, it would have

been sent in at an earlier date. The report of the Sudder Board of Revenue, North West Provinces, on the year 1850-51, bears date December 30th, 1851. In either case, the information respecting the revenue of the entire Presidency is submitted in a compendious and comprehensive form within 6 months after the expiration of the period to which it belongs, at a time when the recollection of the leading features of the year, the season, state of the market, &c. is recent, and when instructions suggested by the consideration of the out-turn of the past year can be issued, and errors corrected in sufficient time for the better regulation of the current Fusly. Not a single report on the land revenue of any district under this Presidency for Fusly 1262 (1852-53) has yet been received by Government, either from the Board or from the Commissioner, and the reviews which can therefore now be made can be of little or no practical value, a consideration of itself sufficient to demand a change of system.

9. These general reports and attendant statements are published by the Governments of Bengal and Agra in the same manner as the reports furnished by the Sudder and Foujdary Courts in all the four Presidencies on the administration of Civil and Criminal Justice. The same course seems to have been commenced for the Punjaub.

10. The Government are fully alive to the difference between the revenue system of this Presidency, and those which prevail in the North West and in the Lower Provinces. In these last the revenue demand has been fixed permanently, or for a term of years, whereas in the Madras Presidency, the settlement being for the most part annual, and fluctuating with the season, it becomes necessary for the Collector to explain, and for the Board to notice, various points, which do not form subjects for remark in the revenue administration of the Bengal or Agra Governments, such as the extent of cultivation under its various heads compared with the previous or average of preceding years, the causes of increase or decrease, the remissions given, and circumstances under which they were granted, &c. But allowing for this difference, it still seems to the Governor in Council that the example set in Bengal and the North West might in principle be advantageously followed in this Presidency, and that in place of separate proceedings on the revenue settlements, land and extra sources, of the several districts, dropping in from time to time over a period of many months, and presenting no view of the fiscal management of this Government, as a whole, it would be desirable that the Board of Revenue, and Commissioner for the Northern Circars, should severally furnish one general report for the provinces under their respective administration, confined strictly to the revenue management (land and extra sources) of the year under report, and illustrated with ap-

propriate statements, in which figures should as far as practicable be made to do the work of words, the districts being grouped or arranged in juxta-position according as they may be under the same or similar systems—e. g.

{ Bellary,
{ Cuddapah.
{ Canara,
{ Malabar.

11. Such a report, opening with a general description of the season, the character of the monsoons, the state of the freshes in the principal rivers, &c., might proceed to exhibit in suitable tables, embracing all the districts under the Board and Commissioner respectively, information on such heads as, 1, prices; 2, the mode in which the settlements had been formed, dittum or atkoobady, caboolaty bunjer, remaining gross settlement, remissions and deductions, ordinary and extraordinary net settlement, ready money items, total ryotwar settlement, rents, permanently settled, total land revenue demand; 3, extent and assessment of cultivation in amauy villages, nunjah, poonjah, and garden; 4, nature of the remissions granted for shavee or withered crops, to privileged classes, for cowle, &c.; 5, current demand, collections within, and after, the fusly, and balance; 6, same for arrears; 7, charges; 8, extent and assessment of land under cultivation by valuable staples, sugar cane, indigo, cotton, with any further statements that may seem necessary. After these general tables, the Board might notice each district in turn, remarking on such parts of the Collector's report as presented matter of interest, without repeating in words information already sufficiently exhibited in the tables, and might conclude by any general observations suggested by their review of the out-turn of the year on the whole, or connected with matters common to two or more districts. The Board and Commissioner should at the same time furnish general reports on all the Estates under management for minority or other causes. The illustrative statements introduced in the Board's and Commissioner's reports should be uniform, so as to admit of their being blended into one set of statements for publication.

12. These general reports, with any remarks that the Government might see occasion to record upon them, would be printed, distributed among the Government officers, and sold to the public. It would be very desirable if, like those of the North West Provinces and Bonga, these reports could be submitted within six months after the end of the Fusly reported on by the end

of the English Calendar year in which the Fusly closes, or for Fusly 1263 (1853-54) by the 31st December 1854, but the Government would hope that under any circumstances they need not be delayed beyond the end of February. For this it will however be necessary that the reports from the districts should be furnished at a much earlier date than they now are, and to accomplish this again, it will be requisite that the reports themselves be condensed and simplified. At present these reports, though better in this respect than they were formerly, are still in many cases more diffuse and prolix than is necessary, and details are introduced for which reference might be more fitly made to the accompanying accounts, or explanations rendered, in reply to calls from the Board in their Proceedings on the settlement of the preceding year, which might more appropriately have been submitted separately, and soon after they were called for. These matters should thus be disposed of for the future, all important questions affecting the condition and revenue system of the district generally, but having no especial bearing on the particular season reported on, should also be set forth in separate communications, and kept clear of the settlement report. It would be well that the Board, in communication with the Commissioner of the Northern Circars, should lay down a skeleton form of report to be followed by all Collectors, confined to such heads as,

1. Season.
2. Prices.
3. Settlement including dittum, remissions and deductions, ordinary and extraordinary, and net settlement.
4. Collections and balance.
5. Arrears of previous years, collection and balance.
6. Charges.
7. General remarks.

They might also prescribe the forms of abstract figured statements to be introduced in the reports, which should, as far as possible, be uniform with those that are to accompany their own report, so as to admit of their being incorporated with, or embodied in, those tables.

13. It is not intended that the compilation of these general reports shall relieve the Board, or Commissioner, and their cutcherry, from the duty of carefully scrutinizing the Collector's reports and accompanying statements, and of pointing out to them any errors or inaccuracies in the accounts, or calling for information on any matters of detail which have not been sufficiently explained. Re-

marks on these topics should be thrown into separate proceedings for the guidance of the local officer, but need not be submitted to Government. It would be well too that where any explanation is thus called for, the Board should, in their Proceedings, fix the time within which it is to be rendered, and that when it is furnished, the matter should be at once disposed of and set at rest. Questions of more importance connected with the settlement of the year will of course be noticed in their appropriate place in the general report under the head of the district to which they belong, or among the general observations at the end, if of a general character, or common to two or more districts.

14. With regard to the reports on the extra revenue, during the course of the last ten years, the inland duties have been abolished, great reductions have been made in the sea custom duties, and the tobacco monopoly has been discontinued. The abolition of the veesabuddy and moturpha taxes is at present under the consideration of the Government of India. The abkarry being rented, and the stamp duty varying little from year to year, the only branch of extra revenue which, in the event of the veesabuddy and moturpha being given up, will require special attention is the salt. The Right Honorable the Governor in Council thinks that the reports from the provinces on the extra revenue should be appended to the land revenue reports, and that they should be thrown into one or more tabular forms to be furnished by the Board, with explanatory notes or remarks. They will be reviewed by the Board on the general review in common with the reports on the land Revenue.

15. No land revenue reports having yet been sent up either by the Board or by the Commissioner, the Right Honorable the Governor in Council thinks that the course prescribed in the preceding paras may, as regards those reports, be at once introduced, and one general review be furnished by the Commissioner, and the Board, on the settlement and out-turn of the land revenue of the districts under their superintendence for the past Fusly 1262. Some of the extra revenue reports for that Fusly have already been received from the Board, and have been reviewed by the Government. It will perhaps be the most convenient course that those reports which still remain should be disposed of by the Board at once in one Extract from their Proceedings, distinct from their review of the land revenue. No reports on the extra revenue have been transmitted by the Commissioner from any of the districts within his division; they may therefore be disposed of by him, together with his land revenue settlement reports. In subsequent

years the same review both by the Board and Commissioner will embrace the extra revenue as well as that drawn from the land.

7TH DECEMBER, 1854.

Vide C. O. 23d Sept. 1852.

* 28th Nov. in Con. 7th Dec. 1854, R. D. No. 1555.

In modification of paras 1 and 2 of their Circular Order dated 5th February 1852, I am directed by the Board of Revenue, under instructions from Government, to desire that you will hereafter, from time to time, incorporate with the Government lands, without applying for special sanction, all such enams of Pagodas as shall appear to have been abandoned for a period of 12 years; stating the amount and circumstances of each resumption in your jummabundy report for the year.

2. You will also apply the same rule to money allowances for the service of Pagodas similarly circumstanced.

9TH DECEMBER, 1854.

Vide C. O. 30th Nov. 1854.

Some Collectors have addressed the Board of Revenue, with reference to the Circular Order of the 16th November, enquiring whether the documents required in the Circular of the 21st October 1839 are to be sent in English, or in the Vernacular language, and the Board think it best to reply by a circular.

2. The "detailed jummabundy accounts of a village" should be sent up as heretofore in the original language in which they are written, not being "a periodical return or statement." As respects the list of the beriz of every village, the Board are of opinion, that it is not calculated to be of much use in their office, at least in its present form, and they resolve therefore to dispense with its transmission for the present. I am therefore instructed to request that you will discontinue that statement pending further orders.

21ST DECEMBER, 1854.

(To Maritime Districts.)

The Board of Revenue in Calcutta have represented that a vessel from this coast had arrived in the river Hooghly, respecting which no letter of advice had been received; and as the object in transmitting advice of shipments is to ensure precautions being taken to prevent smuggling in the river, I am directed by the Board of Revenue, under instructions from Government, to desire that, hereafter, you will send direct to the Revenue

E. M. C. 19th Dec. 1854, R. D. No. 1666.

Board at Calcutta, prompt advice of all shipments of salt made for that port, whether on account of Government or private trade; and that you will be careful to specify distinctly on which of these accounts the shipment has been made. (a)

(a) Note 1.—"With reference to your letter of the 21st instant, I have the honor to request I may be informed whether I am to advise the Board of Revenue in Calcutta of shipments of salt on private trade on vessels of more than 200 tons burthen."—*From Collr. Rajahmundry, 28th Dec. 1854, No. 111.*

Note 2.—"The Board observe that there is no necessity for reporting to the Board of Revenue in Calcutta, shipments of salt on vessels of more than 200 tons burthen."—*Board's Pro. 29th Jan. 1855, No. 231.*

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THE
CIRCULAR ORDERS
OF THE
BOARD OF REVENUE,
ISSUED DURING THE YEAR

1855.

COMPILED BY
JOHN MASKELL,
FIRST UNCOVENANTED ASSISTANT, REVENUE BOARD OFFICE.

MADRAS:
PRINTED BY D. F. L. C. CONNOR, AT THE CHRISTIAN KNOWLEDGE
SOCIETY'S PRESS, CHURCH STREET, VEPEERY.
1856.

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CIRCULAR ORDERS
OF THE
BOARD OF REVENUE.

8TH JANUARY, 1855.

Under instructions from the Board of Revenue, I have the honor to enclose forms of two statements, one of Demand Collection and Balance, and the other of Cultivation and Prices of Grain, to be substituted henceforward for the present forms of Demand Collection and Balance Statement. All such statements now due should be entered in the new forms.

2. These forms are very much simpler and shorter than those now in use; and the Board expect that the statements will be submitted with very much more punctuality than has hitherto been common. As to the Demand Collection and Balance statement, you will perceive that the Board have given up much of the detail now furnished, as well as the comparison with the preceding year, which will be supplied in their own office; and the new form only requires the actual transactions of the month to be entered, and with very little detail. All remittances, as well as the *irsahnama*s or detailed advices, are commonly received at the Collector's office before the close of the month, or very shortly after it; and the Board believe that with efficiency in the account department, there will be no difficulty in despatching the Demand Collection and Balance Statement on the 2nd or 3rd of the following month. The column of remarks should contain brief explanation of any considerable variation in the amount of either the demand or the collection in any item.

A

3. The Statement of Cultivation and Prices will need to be some what later, to allow time for the receipt of all the flock reports; but the Board confidently hope that its despatch will never be delayed beyond the 12th of the month preceding that to which it relates. One of the objects of the Board in adopting the present forms, in addition to that of saving useless labour in the offices of Collectors and in their own, is punctuality, without which periodical returns are useless. They trust to Collectors to second their efforts, by taking care that unnecessary delays shall not occur in the despatch of the statements, and that they shall be carefully and correctly prepared.

4. You will observe that the columns in both the above statements provide for Rupees and Acres only; fractional parts should be compounded, by omitting them, if not above one half, or adding an integer if exceeding that proportion. In doing this, care should be taken that the aggregate of the component sums agrees with the total. The Cultivation statement should show the extent in Acres only.

5. Twenty-four copies of each of the forms will be sent to you by baghly; every month you will use one copy for the rough statement to be recorded in your own office, and a second copy for transmission to the Board. When the present supply is nearly exhausted, you will be good enough to apply for a further number, by an Official Memo. addressed to the Board's Secretary. Twenty-four copies of the printed Treasury Examination Certificate will also be sent to you; viz. twelve addressed to the Board to accompany the Demand Collection and Balance Statement, and twelve duplicate statements to be transmitted by you direct to the Accountant General, as soon as practicable after the examination. It is not necessary that you should keep copies of these Certificates in your own office. If in any month the Treasury should be examined by an officer other than a Covenanted officer, the cause should be explained in the "Remarks" in the Demand Collection and Balance Statement.

6. It is not necessary that either your statements sent to the Board, or the duplicate Treasury Certificate sent to the Accountant General, should be accompanied by letters.

8th Jan. 1855.]

for the month of

FORM 1.

FORM 1.

[illegible]

CIRCULAR ORDERS OF

[5th Jan. 1855.]

FORM 2.

Festlwar particulars of the Collections and Balance of arrears shown in columns 5-8 and 10th of the Statement.

5—8 and 10 of the Statement.											
Fusion for which the arrears were due.	LAND.				EXTRA		SERVOY		TOTAL.		REMARKS.
	Personalty settled.		Not personally settled.		Sums.		Sums.		Sums.		
	Collected & re-mitted.	Balance.	Collected & re-mitted.	Balance.	Collected & re-mitted.	Balance.	Collected & re-mitted.	Balance.	Collected & re-mitted.	Balance.	
	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	Rups.	
Total...											

NOTE.—Amounts remitted under authority of Government should be detailed in the column of remarks, with date of sanction.
* Vide C. O. 15th Feb. 1855, para. 3.

Collector.

FORM 3.

Average Bazar Prices of Grain and Salt per Garce in the district of 18

SPECIES.	Fusly 126	Fusly 126	Fusly 126
	Rupees.	Rupees.	Rupees.
1st sort Rice.....			
2d sort Rice.....			
3d sort Rice.....			
1st sort Paddy.....			
2d sort Paddy.....			
3d sort Paddy.....			
Jemaloo.....			
Gumboo.....			
Raggy.....			
Vacogoo.....			
Oolundoo.....			
Horse Grain.....			
Sea Salt.....			

FORM 4.

Memorandum of the extent of Cultivation in the Government lands in the district of 18, to the end of , for Fusly 12.

YEAR.	Nanjah.		Ponjah.		Total.		TOTAL.	
	Land.	Teervah.	Land.	Teervah.	Land.	Teervah.	Land.	Teervah.
Fusly 12								
Fusly 13								
	Ares.	Rupees.	Ares.	Rupees.	Ares.	Rupees.	Ares.	Rupees.
Increase.....								
Decrease.....								

Collector.

11th Jan. 1855.]

THE BOARD OF REVENUE.

FORM 5.

Certificate of the Examination of the Treasury of the
lectorate, for the month of 185

Col.

I hereby certify that on the day of 18
I examined the balance of cash remaining in the Revenue Treasury
at and found that it amounted to Rupees

which is correct according to the accounts of the Treasury, and
the remittances received from the Talooks: that is to say,

RS. A. P.

Balance in the Treasury on the day of
18, the date of the last ten days' report
to the Accountant General,

Add receipts from of to
of 18 both inclusive,

Total,

Deduct disbursements for the same period,...

Balance remaining,.....

Collector.

Assistant Collector.

11TH JANUARY, 1855.

Vide C. O. 31st Aug. 1854.

I am directed by the Board of Revenue, under instructions from Government, to request that you will report without delay, whether you have acted, or are acting, on the orders conveyed to you in the order of Government noted in the margin, regarding the reduction of assessment where exorbitant; and whether you have taken measures to give the fullest publicity throughout your district to the intentions of Government to moderate the demand wherever it is required.

2. I am also directed to annex for your information the subjoined Extract from the Minutes of Consultation of Government of the 16th October 1854, para. 8.

Vide C. O. 26th June, 1854.

" 19th April, 1855.

"It will be necessary, from the outset, for the Government, by instructions and acts, to demonstrate to its own officers, that whilst the employment of illegal modes of coercion will not be tolerated, yet that they will be strenuously supported in the performance of their duties; and to the people, that whilst no ill-treatment will be permitted, yet that they will be required to pay their just dues, and in the event of their failing to do so, that the law will be strictly enforced."

15TH JANUARY, 1855.

(To Maritime Districts.)

Vide C. O. 23d Oct. 1854,

" 12th March 1855.

** From Collr. Sea Customs,*
14th Dec. 1854,

† Gazette 1854, p. 984.

toms, for their information and guidance, and that it be also inserted in the form of a Notification in a prominent part of the Official Gazette.†

† Gazette 1855, page 66.

Ordered that a Copy of the Memorandum received with the foregoing letter,* furnishing explanation of certain terms used in the Import Tariff recently sanctioned,† be circulated to all Collectors of Sea Customs, for their information and guidance, and that it be also inserted in the form of a Notification in a prominent part of the Official Gazette.†

Memorandum.

	lbs.	oz.	drs.
Maund,	82	2	13
Seer,	2	0	13
	Dwt. Grs. Grs.		
Sicca Weight,	7	12	or 180 Troy.
Gross,	12	Dozens.	

Morah.

1 lb. of No. 20		1	Morah of 20 hanks.
1 lb. " 30		1½	do. do.
1 lb. " 40		2	do. and so on.

½ a Morah additional for every No.

Flour, Barrel,	196 lbs.
Corge,	20 of any article.
Shot, per bag,	28 lbs.
Catty,	1½ lb. of any China article.
Tierce,	300 lbs. } Beef and Pork.
Barrel,	200 lbs. }
Metre,	39 inches ⅜ or 1-1⁄10 yard nearly.

29TH JANUARY, 1855.

Vide C. O. 20th Feb. 1854.

** Annexed.*

Ordered that a copy of the Board's letter to Government dated 12th October 1854, paras. 1 to 7, and the foregoing* Extract Minutes of Consultation be circulated to all Collectors, for their information and guidance.

2. The districts to which the Board propose to supply Instruments at present are North Arcot, Trichinopoly, Masulipatam, Malabar, Coimbatore, and Canara. The first named three districts have been already partially supplied; the others will be accommodated as soon as the Board can command the necessary instruments.

Board of Rev. to Govt. 12th Oct. 1854, No. 478.

In consequence of the sanction given by † From Govt. 6th Feb. 1854. Government† to the requisition of Mr. Taylor, Sub-Collector in Rajahmundry, to allow him certain Surveying instruments, and authority to give a small allowance to those attending the Surveying class, and intimating their readiness to extend the grant to other districts, the Board circulated‡ the orders of Government for the information of all Collectors.

2. I am directed by the Board to enclose, for the information of the Right Honorable the Governor in Council, the requisitions made by those Collectors who have responded to the Circular.

3. There is no doubt that the youths under Mr. Taylor have made considerable progress in surveying, and are able to execute field Maps with accuracy and neatness: some of their work has been lately before the Board, and proves the great advantage there is in having a few native subordinates in each district who can be thus employed.

4. The Board are not entirely satisfied that the paid classes proposed to be raised in other districts will be as efficiently supervised as those in Rajahmundry, and they are not disposed to extend their recommendation, except where the European revenue officers are likely to take a personal interest in the work.

5. The requisitions, as the Government will observe, vary much in their nature and extent; and the Board are of opinion that the best plan will be to have one set of instruments granted to each Collector* (who has applied for them) and consider him responsible for their proper use. Also that each district should be allowed authority to entertain 10 pupils at 6 Rupees each per mensem, and 3 at 4 Rupees.

6. It is expected that these youths will soon qualify themselves for employ in the Survey department, either such as may be an extension of the system commenced under Captain Priestley, or in that connected with the Roads, or the Department of Public Works. Even should they not thus be absorbed, the Board think that a small number of youths at the proposed low rate of remuneration would be worth keeping up as a permanent charge on the district.

7. A monthly report of how the instruments have been used, and what youths have been employed, with specimens of their work, should be sent up to the Board, and a yearly, or half yearly, report submitted to Government. The Collector might also take the opinion of the Civil Engineer of the division as to the nature of the work done, and the state of the instruments.

Extract Min. Con. 24th Oct. 1854, R. D. No. 1374.

The Right Honorable the Governor in Council has observed with satisfaction the desire evinced by several revenue officers to diffuse in their districts a knowledge of Surveying and Plan Drawing; and he therefore accedes to the proposal of the Board of Revenue as submitted in the above letter. The Board are authorized to procure six sets of instruments at a cost not exceeding 4000 Rupees. The Military Board will, on the indent of the Board of Revenue, supply from the public stores such as can conveniently be spared; and the Revenue Board will themselves procure the remainder by purchase, or by order to the makers in England.

2. The Governor in Council also authorizes the Collectors of such districts as may be approved by the Board, entertaining 10 Surveying pupils at 6 Rupees each per mensem, and 3 at 4 Rupees; the charge to be included in the annual statement of charges incurred on estimate.

3. The Board of Revenue will, at the expiration of a twelve-month, report to Government the result of the measures now sanctioned.

5TH FEBRUARY, 1855.

(To Maritime Districts.)

Govt. of Bombay to Govt. of Fort St. George, 8th Jan. 1855, Pol. Dept. No. 76.

Vide C. O. 20th March 1855.

From Major A. Hamerton, Her Majesty's Consul, and the Honorable Company's Agent, in the Dominions of His Highness the Imam of Muscat, No. 9, dated the 3rd March last.

I am directed by the Right Honorable the Governor in Council to transmit to you, for the information of the Right Honorable the Governor in Council of Fort St. George, copy of a letter noted in the margin, received by this Government, on the 18th ultimo, relative to a suspicion that British and other subjects in India, are still engaged in slave-dealing with the dominions of His Highness the Imam of Muscat. This communication is forwarded to you, it being deemed possible, by this Government, that the kidnapping of the Natives of India may be carried on at ports under the Madras Government.

Major A. Hamerton to Govt. of Bombay, 3d March, 1854, No. 9.

I had the honor to receive, on the 31st December last, your letter, No. 4767, of the 9th November 1853, and with reference to para. 4 of the same, I beg leave to state, for the information of the Right Honorable the Governor in Council, that Banians and Indian men as they are called here (Kojahs and Borahs), are all suspected, even those from the Company's own ports, and the ports in the protected States, of being concerned in the detestable traffic of slave-dealing, but at present in a very limited degree; and many *bona fide* British subjects and others, the subjects of the protected States, have entirely relinquished slave-dealing: but I certainly do think there are some who, while they live, will continue it, but in a private and secret way, which they can easily do, so as to avoid and baffle detection.

Ext. Min. Con. 26th Jan. 1855, Pol. Dept. No. 39.

RESOLUTION,—Ordered that a copy of the foregoing letter and its enclosure be furnished to the Board of Revenue, with reference to Extract Minutes of Consultation of 29th July 1852, No. 263,* and for communication to the Collectors of Malabar and Canara, and of such other Maritime Districts† as they may deem advisable; also to the Marine

* *Furnished only to Malabar and Canara.*

† *NOTE.—These papers were circulated to all Maritime districts.*

tice already as regards Magistrates and Tahsildars, and the spirit of such a rule requires to be carried out both in revenue and police matters; viz., to spare Heads of Villages all unnecessary trouble and inconvenience in connection with their duties, to treat them with consideration and respect, and wholly to abstain from any thing tending to humiliate or degrade them.

Foujdary Udalut to Govt. 16th Dec. 1854, No. 3.

Para. 7. For the other cause, to which Mr. Bourdillon ascribes the indifference of the village officers to the retention of their situations, the remedy appears to the Judges to be in a great measure in the hands of the local authorities. The unnecessary removal, or detention, of these officers from their homes is an evil which can readily be checked by an active Magistrate, and which the Magistrates generally should be enjoined to prevent. It would be difficult to enforce any positive rule, such as that suggested in the 6th para. of Mr. Bourdillon's letter, that Village Moonsiffs should not be examined as witnesses on matters wherein they had merely acted officially, except when other credible evidence was not to be had. It frequently happens that the Village Moonsiff is the first person who visits a house where a crime has been committed, and if his written report on the matters which then come under his cognizance be not sufficiently clear, his testimony is often essential to complete the chain of evidence in the case. At the same time his written report, inasmuch as it is made immediately after the occurrence, if sufficiently clear as to the matters of fact to which it refers, would be more satisfactory than his evidence; and whenever the progress of elementary education shall have raised up a class of village officers able to write a more clear and intelligible statement of facts than the reports which usually come before the Courts, the personal testimony of these officers will seldom be required.

Ext. Min. Con. 15th Jan. 1855, Jud. Dept. No. 48.

The Court of Foujdary Udalut forward, in reference to Extract Minutes of Consultation 24th April last, a letter, 23rd October, from the late Magistrate of North Arcot, submitting his opinion upon the measures needed for improving the efficiency of the Village Police in his district.

2. The inefficiency of the Village Police of the North Arcot District is ascribed to two causes, "ignorance of the exact extent of their power, and carelessness resulting from indifference to continuance in office." For the removal of the first cause, Mr. Bourdillon has made arrangements for furnishing every Village Moonsiff with a printed copy, in the Vernacular language, of that portion of Regulation XI. of 1816

which relates to the Village Police Officers, and for supplying every Curnum with a printed copy of Regulations IV. and V. of 1816. The Judges of the Foujdary Udalut suggest that a similar course should be adopted in every district, and that the Magistrates should take advantage of the opportunity offered by the annual settlements to ascertain whether the Village Police officers are acquainted with the nature of their duties, or the powers vested in them.

3. The Government approve of these suggestions, and resolve to direct that they be carried out generally. The Collectors will accordingly be instructed, through the Board of Revenue, to supply the village Moonsiffs and Curnums with copies of the above-mentioned Regulations in the Vernacular; and also, at the annual settlement, to take measures, as far as may be practicable, to ascertain how far the village officers are acquainted with their duties. The Board will report to Government how many copies of the above Regulations in the several languages are required for distribution in their own districts and in the Northern Circars, after allowing for such as can be printed at the local presses, that the requisite number may be struck off at the Government press. They will specify the Sections of Regulation XI. of 1816, which it will be proper to print.

4. In remedy of the second cause of inefficiency, the Magistrate offers three suggestions in regard to the selection and appointment of village officers, and to their emoluments; but the Foujdary Udalut "strongly advocate the adoption of a measure which they conceive would tend more than any other to the efficiency of the Village Police, viz., the substitution of a money payment for the grants of land which have been hitherto assigned for the performance of these duties." In regard to the inferior classes of village servants, they observe that Regulation XI. of 1816 provides remuneration in money, and, where such a practice does not obtain, it should be adopted at once.

5. In Extract Minutes of Consultation 6th October 1853, Revenue Department, No. 587,* Collectors have been required to report on the arrangements necessary for reforming the Village Police in their respective districts, on the basis adopted for that of South Arcot, and the Government resolve, in consequence, to defer the consideration of the proposition in paras. 5 and 6, for substituting money for land, until the report for North Arcot is before them. It is observed that the Honorable Court of Directors have in a recent despatch approved the principle of "remuneration by money payments in lieu of land."

* *Vide C. O. 21st Nov. 1853.*
Revenue, 26th July 1854, No. 17, para. 21.

6. One other cause to which the indifference of the village officers to the retention of their offices is ascribed, is the unnecessary removal or detention of these officers from their homes; an evil which the Judges suggest "the Magistrates generally should be enjoined to prevent." The Governor in Council concurs in the views expressed by the Foujdary Udalt on this part of the subject, and is of opinion that they should be communicated by a Circular Order for the information and guidance of the local officers.

1ST MARCH, 1855.

Vide C. O. 12th July, 1852.
" 7th May, 1855.

I am directed by the Board of Revenue to inform you, that the original Estimates of Extra Charges and of Tuccavy will not in future be returned; but that the sanction of Government for the same will be communicated to you in a printed letter.

5TH MARCH, 1855.

Vide C. O. 7th Sept. 1854.
" 3d Dec. 1855.

The Board proceed, with reference to their Circular dated 7th September 1854, No. 1907, regarding Agricultural Exhibitions in the provinces, to detail the general principles (assented to by the Government)* on which it is their intention to act.

I. In the first instance, there will be an Exhibition in each district, except Canara, where (from its great length) two will be held. The joint meetings for several districts will be deferred, until some experience is gained, and the people become familiarized with the objects of these Exhibitions.

II. The prizes will be open to all competitors, without reference to class. The restriction of the competition, originally contemplated to Native producers, is abandoned.

III. The prizes will be declared in *money*; but it will be optional with a successful competitor to receive his prize in any other equivalent shape which he may prefer. Printed certificates, furnished from this office, will accompany each award. The money-

5th Mar. 1855.]

prizes should be disbursed by the President of the Committee, in public, before the close of the Meeting, and, if possible, directly to the successful competitor. If the prizes are commuted into any article not immediately procurable, the printed certificate will be presented at the time, and the equivalent as soon as it can be obtained. If the latter be only procurable at Madras, the Committee will apply to the Board, specifying the nature of the article required, the name of the presentee, &c. The Board are averse, as a rule, to second prizes; considering it better to give one substantial prize for the best article, than to divide the same among a number. The Committee will, however, have a discretionary power to grant a small sum in money, when they consider it desirable to do so, for a product little inferior to that which has received the prize; but, as a rule, only one prize will be declared for each description of product.

IV. Prizes will be offered for the following classes of objects.

1st. For some of the principal ordinary grain and other crops of the district. The grain should be unthrashed, and the sample having the largest and heaviest ears should receive the prize. The rewards for this class need not be very large, sufficient merely to give the ryots generally an interest in the Exhibition, which they would not have, if special products, cultivated only by a few, were alone rewarded.

2d. For Cattle of all kinds, sheep, poultry, &c.

3d. For the more valuable descriptions of produce, as Cotton, Indigo, Sugar, Coffee, &c., which it may be desirable to introduce, or, if already cultivated, to improve. The prizes in this class will of course be more liberal.

4th. For improved agricultural instruments, tools, &c. The rewards should be given only for some real improvement, not merely for an instrument of better finish at an enhanced cost.

5th. For special produce, as vegetable oils, fibres, substitutes for gutta percha, &c. &c.

V. Products not included in the above general enumeration will of course be specially considered by the Committees, who should, from the general funds, reserve a moderate amount for extra prizes.

VI. The Exhibitions are intended for the present to be "Agricultural"; but the Board wish to leave the Committee some latitude in rewarding other articles of a really useful nature, provided that this be done in subordination to the main objects of the scheme.

VII. The Board also contemplate the Exhibition, by the local Committees on behalf of Government, of such samples of superior produce, and specimens or models of improved agricultural instruments, as may be deemed desirable. When these objects can be procured from other districts, application will be made direct to the Collectors, and in other cases to the Board. Prizes will not of course be adjudged for articles thus exhibited, the selection of which should be restricted to really useful articles, suited to the means and requirements of the people.

VIII. It is also intended to give the Committees a discretionary power to purchase moderate quantities of such of the peculiarly superior produce of the district as they may think it desirable to display at Madras, or in other districts.

IX. A small, but well selected collection of such products, from each district, might with advantage be sent to the Board for exhibition; but, in every case, the samples must be accompanied by full information as to price, mode of production, locality, amount of available supply and cost of carriage, either to a shipping port, or the nearest town of any importance. It should also be stated whether the sample is a fair specimen of the general produce, or in any marked degree superior to it.

X. A Committee will hereafter be nominated for each district to carry out the objects of Government. The principles above enunciated will serve as a general guide; but it will be for them to suggest such modifications as the peculiarities of each district may render necessary, to prepare lists of the articles for which, with especial reference to the wants of the locality, prizes of various amount should be offered, to frame rules for the conduct of the Exhibition, and generally, in communication with the Board, to take all necessary measures to carry out the intentions of Government.

XI. The first point requiring the Committee's careful consideration will be the time of holding the Exhibitions. The Govern-

ment have expressed their willingness to defer the meetings until next year, and even, in the first instance, to limit them to particular districts which afford the greatest promise of early success. The Board have, under all circumstances, considered it best to postpone all the meetings until next year (except in Guntoor and Rajahmundry). The interval will be sedulously employed by the Collectors and their subordinates in familiarizing the people with the object of the scheme, and enlisting their ready co-operation. The Board rely on every exertion being cheerfully made by the officers of Government to carry out the liberal objects which it has in view. They fully admit that there are many difficulties to be overcome, but they are sanguine of ultimate success, and of much solid benefit to the people being the result.

XII. The amount of prizes will of course depend on the recommendations of the several Committees, and will vary according to the requirements of each district. As a general guide for the Committee, the Board would name, as the maximum for the prizes and all other expenses, Rs. 4,000 for Canara (where two Meetings are to be held) and 3,000 for each of the other districts. The whole of this sum will not, in all probability, be necessary at first.

XIII. On receiving the recommendations of the Committees, the sanction of Government will be solicited for the requisite sum; but the limit above named will serve as a guide to the Committees, in their plans.

XIV. The prizes, when thus sanctioned by Government, will be adjudged and paid by the Committee on their own authority. The Committee will hereafter select the judges for each class of objects, a member of the Committee presiding over each jury.

XV. The Committee, and the judges appointed by them, will of course possess the power of withholding the prizes either wholly or in part, when the article exhibited, though the best of the kind brought forward, is really undeserving of reward; but some forbearance will be requisite at first in exercising this power. The restrictions on the competition and conditions should be as simple and few as possible; and no opening should be left for interference with the people by the subordinate talook village officers

With grain and such like produce, the minimum to be exhibited should be only sufficiently large to prevent the samples from being specially collected from a generally inferior crop; care being taken at the same time to avoid entailing unnecessary expense on the exhibitor. Every facility will of course be afforded to parties who wish to dispose of the articles they bring for exhibition, or to take advantage of the concourse collected on the occasion to sell other commodities.

XVI. On the conclusion of the meeting, each Committee will furnish a full report of their proceedings for publication; and the Board trust that much useful information will thus be promulgated.

Ert. Min. Con. 30th Jan. 1855, Pub. Dept. No. 138.

The Right Honorable the Governor in Council has perused with interest the foregoing report from the Board of Revenue,* and the replies of the several Collectors, on the subject of the Provincial Agricultural Exhibitions suggested in Extract Minutes of Consultation dated 14th July last.†

2. The Government are fully aware that the novelty of the proposed scheme, the ignorance of the great mass of the people, and their inability to enter readily into the views and intentions of Government, must oppose difficulties to the immediate and successful carrying out of the contemplated measures, which can only be gradually surmounted. Neither has His Lordship in Council overlooked the marked difference in the position and circumstances of this country and England, to which the Board advert, and the existence of those elements of success in the latter, in consequence of which similar measures have been productive of such advantage to that country. While he is by no means sanguine of any immediate results from the present movement, it is his desire that the existing difficulties should be perceived and overcome by steady and persevering efforts. There certainly is not sufficient time for the necessary preparations to admit of a commencement being made in the present year, and the Government are therefore disposed, in conformity with the suggestion of the Board, to defer the meetings in the provinces to the next year; the interval being employed in familiarizing the people with the nature and advantages of the proposed Exhibitions. To this end the Collectors and their European subordinates should take every opportunity of freely

communicating with the ryots, and acting upon them through the more intelligent and influential members of the Native community.

3. The Government are far from wishing to force prematurely a measure for which the people may not be prepared; and adverting to the diffident tone which pervades the communications of several of the Collectors, the Governor in Council is even inclined to limit the present attempt to those districts where there may exist reasonable expectations of success, reserving the further extension of the operations till the influence of the initial measures is felt and appreciated.

*

*

*

5. With regard, however, to the amount required for prizes, &c., the sum recommended by the Board, viz. Rupees 60,000, is not excessive, considering that, on an average, each district will have no more than about 3,000 Rupees; but as, under the views above expressed, it is not probable that the Exhibitions will be established in all the districts in the ensuing season, the Board will reconsider the point, and revert to the subject after the Madras Exhibition of Arts and Manufactures, when the Government will be prepared to consider the Board's proposition, and apply to the Government of India for the necessary expenditure.

5TH MARCH, 1855.

Vide C. O. 9th March, 1854.

* *Annexed.*

Resolved that copy of paras. 1 to 3 of the above* Extract Minutes of Consultation be forwarded to all Collectors.

2. The Board request their particular attention to the remarks of Government in condemnation of a system which prevails more or less in most districts, and in some to a very prejudicial extent.

3. It must in a great measure rest with Collectors themselves to remedy this evil, the ill effects of which are so palpable, that the Board trust no efforts will be spared at once to diminish, and eventually to remove, such influences.

4. On the occurrence of vacancies among the Serishtadars, or the head revenue servants at the hoozoor, the Collector will endeavour to appoint an individual of a different caste from that prevailing in the department; and when this cannot be done

without injustice to individuals already in employment, he will refer the case for the orders of the Board.

5. They are unwilling, at present, to extend these restrictions to the Tahsildaries, or to introduce specific rules by which the official patronage of the Collectors should for the future be at all fettered.

6. Without question, the favored class has chiefly recommended itself hitherto by its peculiar aptitude and qualifications for the public service; and it would probably be found impracticable to supply its place at once to the desired extent by other castes, without prejudice to the public interests. The Board hope, however, that from the advance of education, and the improved opportunities of gaining instruction now afforded by the Government, the Collector will, in a short time, find no difficulty in securing efficient men from all classes, and in proportioning fairly his patronage among them.

Ext. Min. Con. 14th Dec. 1854, Rev. Dept. No. 1642.

With the Extract from their Proceedings under date 20th ultimo, the Board of Revenue submit a letter from the Collector of Bellary, reporting on the relationship between the public servants of the Collectorate, and between them and the servants of the Civil or Subordinate Courts.

2. From this it appears that of 388 revenue servants in Bellary, 350 or about 9-10ths are of one class, the Mahratta Brahmin; that these servants are largely related or connected with each other; while there is also the strong tie or bond of caste pervading the whole. It is not surprising that this monopoly of Government employ by one class should have given extensive dissatisfaction.

3. The Board of Revenue rightly remark that "the state of official influence thus exhibited is not only prejudicial to the public interest, but unjust to the other classes." As, however, the Collector expresses his readiness to carry out the wishes of Government in breaking up these family influences, they propose to leave the matter in his hands, directing no immediate change, but expressing only their desire to see the introduction of all classes into public employ, so as to leave no special one predominating. The Right Honorable the Governor in Council would not wish to embarrass the Collector by insisting on any specific changes; and he would therefore, with

12th Mar. 1855.]

the Board of Revenue, be willing, after this intimation of the views of Government, to leave that officer a discretion in carrying them out. At the same time to check these confederacies, which it is notorious are not confined to the Bellary district, the Board should lay down some general principles for regulating promotion to high Native revenue offices, to be adopted, on vacancies occurring, as far as practicable, when injustice to individuals already employed will not be hazarded. Thus the Board should take measures, as opportunities offer, for introducing in all districts where a Mahratta Brahmin is Head Serishtadar, a member of another class as Deputy Serishtadar. It should also be laid down as a rule, not to be departed from, unless clearly impracticable in any particular instance, that for the future, the two head revenue servants in the hoozoor should not both of them be Mahratta Brahmins. The Board might similarly require that a proportion of the Tahsildars in each district should be of other classes and not Brahminical. It cannot be doubted that this would be found highly beneficial to the people generally, as well as just to the Native community, and of advantage to the State.

12TH MARCH, 1855.

(To Maritime Districts.)

Ext. Min. Con. 19th Feby. 1855, Rev. Dept. No. 227.

In Extract Minutes of Consultation 22d August 1854, the Government, when authorizing the adoption at the Madras Ports of the Bengal Import Tariff, intimated that, should a revision of it take place in Bengal, a change would also be made contemporaneously at this Presidency.

2. In his letter of the 17th instant, the Collector of Sea Customs has forwarded a revised Tariff, sanctioned by the Government of Bengal under date the 18th ultimo, and which was to come into operation at the Bengal Ports on the 1st instant. The Right Honorable the Governor in Council resolves that this revised Tariff be introduced, as regards imports, at Madras and the Subordinate Ports, from the 1st Proximo, in supersession of the present Tariff. He also directs that the new Import Tariff be published for general information in the Fort St. George Gazette of the 23d instant,* and in the following issue, with a Notification announcing the day from which it is to have effect.

* See Supplement, page 250.

19TH MARCH, 1855.

The Board of Revenue being desirous of lessening, as far as possible, the number of periodical returns and documents furnished to their office, and of simplifying those that will still be required, have reviewed those now submitted, and I am desirous to communicate to you the following instructions respecting certain of them.

2. This return is furnished from a few districts for the Chamber of Commerce, under the orders of the Board dated 15th February 1847. It is now no longer required, and may be discontinued, inasmuch as the same information is furnished also with the annual Jummabundy report, from which a statement is prepared in the Board's office and printed with their General Report to Government, a copy of which is supplied to the Chamber.

Annual Statement of Contingent Charges. C. O. B. page 365, para. 2.

Annual Statement of Extra Tent Allowance C. O. B. page 493.

3. This Statement need not be furnished hereafter, as it can be dispensed with in the Board's office.

4. This Statement will be submitted hereafter, agreeably to the following modified form.

Statement showing the number of Tents possessed by the Collector, and his Sub-ordinate officers, in the district of _____, and the number of days in each month for which Extra Tentage was drawn by them, under paras 9, 10, and 11 of the Rules circulated 17th May, 1849.

Name and rank of the officer, and number of serviceable tents, exclusive of baggage tents, &c.	Village and talook where the several officers were actually in tents.	The month and No. of days at each place.	Days.	Rate.	Amount.
1	2	3	4	5	6
A. B. Collector. Tents..... 4		At _____, in the talook of _____, from 15th to 20th July 1855.....	6		Rs. A. P.
		At _____, in the same talook, from 21st to 24th do.	4		
		Total.....	10	@ 5 1/2 Rs.	5 8 0

5. This annual return may be discontinued, as its duplicate can be obtained from the Civil Auditor's office; but it is desired that the names of Head, Naib, and Sub-division Serishtadars, may be included in the annual return of Tahsildars, furnished under the C. O. of 9th June 1834.* To admit of this being done, the last mentioned Return will be slightly modified as shown below:

Annual Moyan Zabita, C. O. Book, page 489.

* C. O. Book, page 162.

Return of Serishtadars (Head, Naib, &c. and Sub-Division) and of Tahsildars, of the Collectorate of _____, as they stood on the 1st May, 1855.

RANK.	Name & place of birth.	Caste.	Age.	Division or talook.	Amount of Collection.	Pay.	Length of service in present grade.	Employments previously to appointment to present office, and length of service in such employments.	Total length of service.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11
					Rs. A. P.	Rs. A. P.				

Half yearly Returns of persons charged under Reg. IX. 1822, C. O. B. p. 122.

† P. 64—65.

6. This may also be dispensed with, the information contained in the monthly returns prescribed by C. O. 13th July 1826† being sufficient to enable the Board to prepare their half yearly report to Government. The monthly returns may also with advantage be modified; they will therefore be prepared hereafter agreeably to the subjoined forms.

Return of persons charged with offences under Regulation IX. of 1822, in the Zillah of _____ for the month of _____.

Number.	Name and office of the accused.	Emolument and whether in money, land, or fees.	Offence; and the class as defined in clause second, section II.	Date of suspension.	Whether convicted or acquitted, or forwarded to Criminal Judge, and date on which the decision was passed.	Sum adjudged to be paid, under clause first, section V.	Fine imposed under clause fourth, section V.	Period of imprisonment ordered in commutation of fine.	Amount levied by warrant of execution under clause third, section V.	Sum granted in compensation under section XII.	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12
						Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	

CIRCULAR ORDERS OF

[19th Mar. 1855.]

Return of persons in confinement, in pursuance of sentences passed under Regulation IX. of 1822, in the Zillah of _____ for the month of _____

Name of the person fined and No. in Return of persons charged.	Date of sentence.	Amount recovered.	Balance due, or present demand.	Date of release or decease.	REMARKS.
1	2	3	4	5	6
		RS. A. P.	RS. A. P.		

Quarterly Returns of Revenue Defaulters confined in and released from Jail, C. O. B. page 56.

7. These two forms will hereafter be blended together and be prepared as follows:

Return of revenue defaulters in the Jail of the Zillah of _____ during the quarter ending _____

No. and Name of the defaulter.	Date of commitment to Jail.	Fusly for which the arrear is due.	Total amount of rent or engagement on account of which the arrear is due.	Amount of original arrear, principal and interest.	Amount paid or liquidated from assets since the confinement of the defaulter.	Amount paid on account of the defaulter, since his confinement.	Present demand.	Date of release or decease, or whether still in Jail.	REMARKS.
1	2	3	4	5	6	7	8	9	10
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

Quarterly Returns of fines and alteration of fines, C. O. B. page 57 and 58.

8. These two Statements may also be blended into one as under:

Return of Fines imposed, and stoppages made from the pay of the public servants, in the _____ Collectorate of _____ during the quarter ending _____

No.	Name.	Employment, and whether at the hoozoor, or in the talooks.	Monthly pay.	Fine imposed.	Pay retained in deposit.	Cause of stoppage or imposition of fine.	REMARKS.
1	2	3	4	5	6	7	8
			RS. A. P.	RS. A. P.	RS. A. P.		

N. B.—The numbers in Column 1, should be continued in succession throughout the year. Should a fine be remitted before this return is forwarded, it will not of course appear here. Should it be remitted after the return has been forwarded, the fact should be noted at the foot of the next quarterly statement.

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THE BOARD OF REVENUE.

Quarterly Return of Public Servants, suspended or dismissed from employment, C. O. B. page 59.

9. This will be furnished hereafter in an amended form as shown below:

Return of Public Servants suspended or dismissed from employment in the district of _____ during the quarter ending _____

NAME.	Office, and date of appointment to it.	Monthly pay.	Whether suspended or dismissed, & date.	Offence.	Whole period of employment in the public service.	Remarks and explanation of arrangement for duty in cases of suspension.
1	2	3	4	5	6	7
		RS. A. P.				

Monthly Return of Village officers suspended or dismissed under Reg. VI. 1831, C. O. B. page 124.

10. This will be submitted monthly in future, in the following form.

Return of Village officers referred to in Section VII., Regulation VI., of 1831, suspended or dismissed during the month of _____

NAME.	Office, village and talook.	Monthly emolument, and whether it is in money, land or fees.	No. of years the party has served in the office.	Offence.	Sentence and date.
1	2	3	4	5	6

11. The following Statements may be entirely discontinued.

Monthly Comparative Statement of Extra Revenue, received only from Madras.

Monthly Statement of Salt ready for exportation to Chittagong, received only from Nellore.

Monthly Register of Receipts, C. O. B. page 66.

The latter of these was formerly furnished in the Native language, but is now forwarded in English under the instructions contained in the Board's C. O. of 16th November 1854. Its transmission may be discontinued altogether for the future.

Accounts particular showing details of charges submitted for sanction by the Board and Government.

* To Civil Auditor, 15th January 1855.

From do. 18th do.

12. Being aware that duplicates of all accounts particular connected with charges audited in their office are transmitted by Collectors to the Civil Auditor, the Board entered into a correspondence* with that officer on the subject. He has consented to dispense at once with the copies of the Accounts Particular now furnished to him, the originals being forwarded to him from the Board's office with the sanctioned statements; the duplicates now sent to him by Collectors will therefore be discontinued.

13. The Board propose to supply Collectors with printed forms for all the periodical statements furnished by them, all of which will be on foolscap paper.† Until that can be done, they request that Collectors will use that kind of paper alone for statements submitted; all those for which forms are herewith sent will be prepared in precisely the same mode, as regards the arrangement of the sheet, as these forms.

14. The periodical returns in the Salt department, which are very voluminous and detailed, are now under revision; and the Board hope to be able at no distant date to supply the Collectors with much simpler and more concise forms for that department. (a)

22D MARCH, 1855.

Vide C. O. 13th Dec. 1855.

The Board of Revenue resolve to circulate a copy of the following Correspondence to all Collectors, for their information.

Mr. Bourdillon's Minute, dated 17th January 1855.

Board's letter to Government, 1st February 1855.

Extract from Minutes of Consultation, 8th March 1855.

(a) Revised forms of periodical returns in the Salt department, to be furnished to the Board of Revenue, were circulated to Collectors direct from the Government Office with E. M. C. dated 20th Oct. 1855, Rev. Dept. No. 1173.

2. A sufficient number of extra copies will be struck off, to enable the Department of Public Works to circulate them to the Civil Engineers, with a view of ascertaining their opinion on the point adverted to in para. 7 of the Extract Minutes of Consultation.

3. The attention of the Collector of North Arcot is called to para. 10 of the same Extract, and he will furnish the information therein required.

Minute of J. D. Bourdillon, Esq., Member Board of Revenue, dated 17th Jan. 1855.

While Collector of North Arcot, I had long thought it very desirable to abridge the mechanical work in my office by the use of a printing press; but I had no means up the country of getting the necessary information as to the cost and management. When at Madras, on the Public Works Commission, I made inquiries on the subject; and having satisfied myself that a press could be used with economy, and the Head Accountant of my office having made himself acquainted with the details of management and superintendence, I procured the necessary apparatus and workmen, and established a press in my office at Chittoor when I resumed charge of it in December 1853.

2. It was my intention to work the press for a year, and then report upon it to Government; hoping that the results which I should be able to show would be such as to prove the value of a press as an auxiliary, and to induce the Government to admit the workmen on the establishment, and perhaps also to induce them to introduce presses in other Collector's offices also. This plan was interrupted by my removal from the district, when the press had been in operation only ten months; and having then no time to write a report of its results, I desired my Head Accountant, Jayarama Chetty, who had been in immediate charge of the press, and who had taken much interest in it, to draw up a Memo. on the subject, which in due time reached me. I had intended to lay that Memo. before Government in pursuance of my original design; but the Government having already taken up the question of establishing presses in Collectors' offices, and called on this Board for their opinion upon it, I consider it better to record my views as to the utility of the Chittoor press, and on the general question, in the present form. I append the Memo. by Jayarama,* which will be found well worthy of perusal; and

* Enclosure No. 2, and its three accompaniments.—
Vide C. O. 13th Dec. 1855.

in the following remarks I shall for the most part avoid repeating what is there said.

3. In its efficiency and power, and in the extent to which its services would be called into play, the press has more than met my expectations. On the other hand, it has been worked without any inconvenience or trouble, beyond the slight additional labor of superintendence to the person in immediate charge. The Compositors and other workmen, all of them Natives selected at Madras, have worked

steadily and contentedly at the usual hours of a Collector's office, which much exceed those of a Madras office, and at times of extra work without any regard to hours at all, and have conducted themselves uniformly well. I will briefly mention the various ways in which the press has been useful, and the amount of work that it has done; and I will then state its cost and current charges.*

4. First.—One of the modes in which I originally anticipated benefit from a press was in printing the Circular Orders from my office to Tahsildars and other officers. Of Circulars in the Revenue department of the Collector's office in North Arcot, twenty copies are required; in the Magistrate's or Police department, thirty copies; and in the Talook tappaul department, fifty copies. These are the numbers, respectively, printed and issued at present: formerly the numbers in the Revenue department were somewhat less, and in the Talook tappaul department very much so. Copies of all Circulars are now communicated to all the Assistants, and to the Serishtadar and Naib; and in the Talook tappaul department, copies are sent to the Tappaul Goomashtah or Nevesindah, who formerly were dependent on the Tahsildars for information as to their contents. It would also be of great advantage, though I do not remember that it has yet been done in North Arcot, to supply the Paishears and Turrufdars, "for information," with copies of all Circulars bearing on their duties, as most Circulars do. This would increase the number required to about sixty in the Revenue department, seventy in the Police, and eighty in the Talook tappaul department.

* C. O. 13th Dec. 1855.

5. From the accompanying Memo.* para. 11, it will be seen that the number of official Circulars, during the ten months to which it refers, was 154, or about fifteen every month. Some judgment may be formed from this statement as to the quantity of copying work saved, and this saving is not the only gain; formerly, for want of a sufficient establishment, the Circulars were almost wholly copied by "Volunteers"

as they are called, i. e. young men, generally relatives of some of the servants, who hang about the Cutcherry in the hope of ultimately getting a small appointment. Half a dozen or more of these would be set to work on a Circular, and writing as fast as possible, with bad pens, bad ink, and generally with a bad light, got through the task; and the copies were despatched after a hurried and imperfect comparison with the original. Now the printing ensures both legibility and correctness; and the inconvenience of a number of "Volunteers," in a room small even for its proper occupants, is much diminished.

6. Second.—A considerable number of letters, orders, returns and reports of frequent occurrence, either without any alteration, or with very little, have been printed, and are used as occasion requires. The number of forms of letters and orders thus printed, is 115; viz., 31 in Telugu, 46 in Tamil, and 38 in English. Of blank forms of figured statements, the numbers are 14 in Telugu, 14 in Tamil and 13 in English. The total number of both kinds is 156. As regards the figured statements in particular, very much yet remains to be done in this branch of the business, as the number of forms yet printed is very small, compared with what are required. The advantage of having figured returns on printed forms is very great in ensuring uniformity, and thereby facilitating examination, as well as in economizing the time and labor of those who have to prepare them. It also greatly aids the simplification and improvement of the forms of such statements.

7. Another very useful measure has been made practicable by the press; viz., to make Heads of Villages acquainted with their duties as Judicial and Police officers. Regulations IV. and V. of 1816 were enacted for their guidance in the former capacity, and part of Regulation XI. of the same year for their direction in matters of Police; but hitherto it has been out of their power in general to acquaint themselves with those laws. It is especially directed indeed in both the Judicial Regulations, that a copy shall be in the hands of every Village Curnum, for the use of the Moonsiff; but it was almost impracticable that this should be attended to, while the only means of its fulfillment was for each Curnum to make a copy for himself; and even if made, such a copy would be scarcely legible or usable. But with a press, the thing is easy, and it was early undertaken. The quantity of other work to be done has retarded the completion of the plan; but before I left the district, Regulations IV. and V. had been printed in Tamil, under the superintendence of Jayarama Chetty, with a brief introduction and a few explanatory notes, and was nearly ready for distribution. The printing of the same Regulations in Telugu, and of

that part of Regulation XI. which refers to the Village Police, in both languages, still remained to be done. The number of Tamil copies of the former two was 2,300; viz., 1,300 for North Arcot, and 1,000 for the Tamil part of Salem: for the Collector of that district gladly took the opportunity to get copies of all three Regulations. A copy of the book accompanies as a specimen; the paper used being thin French Foolscap (the same that is used for the talook correspondence in North Arcot,) is almost too thin; but it is tough and durable, and I have no doubt that the copies will be carefully preserved. A label containing the name of the village to which the copy belonged, was to be added on the outside.

8. The last use made of the press which I will notice, is perhaps not inferior in importance to any of the foregoing; it is that of making known to the ryots generally, and to the public, all orders and matters affecting their interests. Formerly this was impracticable: the Memo. (para. 2, latter part) truly describes the method in use, and the best practicable, without the aid of a press, for circulating information on such matters; and it glances at the dishonest advantage occasionally taken of the difficulties in the way of effectual circulation. With the aid of the press, these evils have been removed. In case of any matter required to be generally known, a Public Notification is drawn up, setting it forth in brief and clear language; and 2,500 copies being struck off, one is sent to the Head of every village in the district, to be by him communicated to the inhabitants generally. This relates to the Government villages only: in matters of interest to the whole population, an additional 1,000 or 1,200 copies are required.

9. The Memo. enumerates some of the most important instances in which this has been done, viz., 1st. The circulation of information as to the new Post Office Rules, which was done very effectually (para. 4.);—2d. The publication of the intention of Government to establish local Exhibitions, with a brief statement of their objects and uses (para. 5.);—3d. The publication of information respecting the demand for fibrous substances (para. 6.);—4th. A Notification of the determination of the Government to abolish the practice of torture by Revenue and Police officers. To these four I will add the publication of the new rules granting to ryots the whole benefit of wells dug at their own cost; also of the late order admitting basket wells to the same privilege also. But the above are only a few of the cases in which the press has been thus employed; the whole number of such Public Notifications issued is forty in the ten months, or, on the average, four a month. I may add that I had full reason to know that this direct communication of intelligence is fully appreciated by the ryots.

10. It will be seen from the foregoing detail that the press has been useful in two distinct ways. On the one hand, it has afforded the means of doing effectually, promptly, completely, and certainly, the things which before could only be done very imperfectly; and on the other hand, it has given the power of doing some things very important to good Government, which without it could not be done at all. And I must state my opinion, after experiencing the use of this press for ten months, that no Collector's office can be held to be efficient without one. I will here briefly mention some other uses to which a press may be applied, but which, from the pressure of more urgent work, have not yet been entered upon at Chittoor.

11. In the first place, as already said, much still remains to be done in those kinds of work already undertaken. Very many forms of accounts and returns in particular have still to be printed, because, as yet, the press has not had time for them; and the extended introduction of these printed forms will greatly tend to improve and simplify the accounts. Again, all puttahs and cowles of all kinds should be printed, and should be on paper, instead of on palm-leaf, as individual puttahs commonly are. It is to be hoped that annual land revenue puttahs will ere long be got rid of, at least to a great degree; but still fresh puttahs of some kind must continue to be in frequent request. Again, it is much to be desired that every Enamdar should be furnished, with a permanent puttah, or certificate, to constitute his title deed, as recommended by me to the Board from North Arcot
* 1st March 1854, and July 27th 1854. * All these certificates of some months ago.*

the several descriptions would require to be printed.

12. In the foregoing and other ways, there is still much new work to be done by the Chittoor press for the Collector's own office; but there are also other fields of employment as yet quite unbroken. There is much to be done for the Courts, of all grades, from the Civil and Sessions Court, down to the District Moonsiff's Court; not only very numerous Notices, Summonses, Warrants, and other processes; but a number of periodical returns which might most beneficially be on printed forms. When the press was established at Chittoor, I offered to do all work that might be sent from the Courts: only requiring, with the view of exhibiting the transactions of the press correctly in the accounts, that the mere labor of the Compositors and Pressmen should be paid for. I afterwards found that this condition was an obstacle; and I should have withdrawn it, but that the press had more work than it could get through in connection with my own office. So also with the Military Paymasters. Those officers are in the habit of using a variety of letters and statements

in their correspondence both with the Accountant General, and with the Collectors and the Military Authorities, the forms of which never vary. All these might advantageously be printed.

13. Another manner in which the press might be made very useful is in the establishment of a District Gazette, to contain orders of a general nature, notices of offences committed, of appointments, promotions, leaves of absence, returns from leave, dismissals, suspensions, punishments, deaths, resignations, &c.; among the District Government servants; abridgment or brief mention of orders of Government, and Acts of the Legislature, and other matters of general or official interest or concernment. Such a publication might be the means of much good. Besides superseding a large number of Circular and other orders, it would be the means of spreading much information, very useful and interesting both to the Government servants, and to the public generally, but now almost wholly inaccessible to them. It should be circulated gratis to all Government officers in the district, and be saleable to all persons; and I have reason to believe that if priced moderately, such a publication would have many subscribers.

14. With similar object, a District Almanac also might be established, containing the Calendar for the year, the names of all the Government officers of the district, as well as of the Members of the Government and of the chief departments, and Orders and Regulations of a more permanent character, together with some general information on literary and scientific subjects, in popular and simple language. This idea of a District Almanac has already been carried into effect in Canara, where the Collector, with the co-operation of the German Missionaries of Mangalore and their press, issued an Almanac for 1854, of which he recently sent a copy to the Board, in connection with

the subject of Local Exhibitions.* I think the printing and publishing of the names of all the district servants, and of all changes among them, is likely to have a good effect

as a restraint on misconduct. I should be disposed to include all servants above the grade of Peons. It would be difficult to over-estimate the benefit that would result from the two kinds of publications here proposed, provided only they were judiciously managed, in a country where there is now literally no circulation of any thing that deserves the name of information, among the general body of the people.

15. Having thus described the work done by the Chittoor press, and alluded to other employments for it, I will now speak of the cost of such an establishment. The whole expenses connected with the

press at Chittoor, from the very first, have been carefully recorded, and they are given in a statement enclosed with the accompanying Memo. It will be seen that the total cost of the material, including presses, types, cases, tables, and all other things required, and the cost of their carriage from Madras, has amounted to 1,074 Rupees, and that the monthly charges for workmen and sundries have amounted on the whole to 478 Rupees, being about 48 Rupees a month. I should explain that the presses are of wood, and were bought second-hand; and that the English type also was got second-hand, being some that was for sale at the Government press. On the other hand, all the Tamil and Telugu type was new. I must also point out that the expenses of a Native department were heavier in North Arcot than they would be elsewhere, in consequence of its being necessary to print in two languages. The district is about equally divided between Tamil and Telugu; and, with the exception of the official Circular orders, which were printed in Tamil only, nearly all other vernacular papers have been printed in both languages. This circumstance necessarily increased the expense. It not only added about 250 Rupees to the cost of the stock and apparatus, but by doubling the work of the Compositors, it raised the monthly expenditure also. I apprehend that it will be necessary to continue the use of two languages in this district; but as far as I am aware, it will not be required in any other, not even, I conceive, in Canara, where, though several dialects prevail, Canarese may properly be used for both official and popular documents throughout all parts of it. Perhaps indeed Salem may be an exception. Tamil is the vernacular of the greater part of that district; but in the talooks above the ghauts, being about a fourth of the district, the language of the people is Canarese.

16. The establishment of a press being advocated on the ground (among others) that it does the work of many hands, the Government will naturally expect that it should be accompanied by reductions in existing office establishments. The expectation seems only fair; and there could be no difficulty in meeting it, but for the fact that the work of the offices in the interior is so largely done by unpaid hands. This practice has been already adverted to in speaking of the Circulars, para. 5. I apprehend that the talook establishments, and perhaps even those of the Collectors' own offices, must have been unequal, from the very first, to the work to be done; but at least they are so now, and long have been. Since the present establishments were fixed, the quantity of work required in all departments has enormously increased. In the Police department vastly more work is done, while the records are required to be far more

minute than formerly; and in the Revenue, the Maramut, and the Enam departments, the increase has been far greater. Correspondence has increased many fold; voluminous investigations are made of cases formerly not taken up at all, or disposed of after a *visé vocé* hearing; and in all departments the quantity of figured statements and returns required has grown immensely, applications for increase of establishment on such grounds have been so unfavorably received that they have ceased to be made; and the deficiency of agency has been partially made up by exacting much more work from the members of the establishment, and by the large use of unpaid labor. Even with these expedients, however, the work is, after all, done in a slovenly and defective manner; and business is excessively delayed.

17. For the foregoing reasons, reductions of establishment commensurate with the diminution of labor effected by the press, cannot by any means be expected. But that relief being so great, and there being good reason to hope that in the revision and remodelling of the district and talook accounts which the Government have now directed, the labor of the offices will be still further very greatly lessened, I have no doubt that enough may be saved in every district to pay the current expenses of the press at least, and eventually perhaps when the accounts are wholly reformed, some further reduction may be practicable. Meanwhile there will be the enormous gain of having the work done well and promptly, on which latter quality in particular so much of the value of all office work, and especially of all accounts and returns, depends; and it will be practicable to relieve the Establishments from a part of the excessive toil which is now exacted from them, and to dispense with unpaid labor. The employment of "Volunteers" is very objectionable in many respects, and it has been condemned and discouraged, if not actually forbidden, by Government; but as long as the work required exceeds the utmost capabilities of the paid establishments, that irregular assistance will continue to be made use of.

18. As respects North Arcot, I would recommend the arrangement proposed in para. 17 of the Memo. (which indeed I saw and approved before I left Chittoor,) as regards both the press establishment, and the mode of meeting the charge. On the latter I would observe, that the possibility of dispensing with the services of one of the Treasury Shroffs resulted from the partial adoption of a system of making disbursements from the talook cash chests, without requiring that the money collected should be carried sixty or eighty miles to Chittoor, in order to be carried back again. This arrangement, perfectly secure under the system of accounts adopted, and which, with the sanction of Government, may be extended still further when that system is introduced generally, not only saved the double transport of coin just

adverted to, but so greatly lessened the work of shroffing at the Hoozoor Treasury, that one of the three Shroffs may certainly be immediately dispensed with, and possibly it will be found eventually that one alone will be enough to do all the work.

19. The Goomashtah and Jawabnavces proposed to be reduced, may be so in consequence of the general diminution of work in their respective departments; and the eleven peons, from similar diminution in the talook offices. The position of these peons needs a word of explanation. In consequence of the necessity above described, of doing more work than the authorized establishments are capable of, it has become the practice in North Arcot, and in other districts also, to employ a certain number of persons in each talook, nominally as peons, but in reality as assistants in the Cutcherry. Numbers of men are found eager to get this miserable post of $3\frac{1}{2}$ Rupees a month, just as numbers are willing to work as Volunteers; but the former practice is little less objectionable than the other, and the necessity for recourse to it ought to be removed.

20. As respects the district generally, I append an estimate of the probable cost of the apparatus and stock necessary for setting up a press in English and Tamil, and in English and Telugu, respectively,

on a scale sufficient for all the ordinary requirements of a district press. I append Enclosure No. 1. *Annexed.*

I apprehend that the cost of Canarese and of Malialum would each be about equal to that of Telugu. In this estimate the prices are generally stated higher than it will really be necessary to give; and I feel sure that the whole cost of a press, with the necessary appliances, may be taken as not exceeding 1,000 Rupees. The articles provided in the estimate would probably not be sufficient for all the uses of such a press enumerated above, but it must be evident that in the case of very many documents, both frequently recurring letters and periodical returns which are common to all or to many districts, but not used in any large numbers in any one; it must be evident, I say, that the printed forms of such documents could be more economically supplied by one press than by twenty; and, under good arrangements, and as the Government press in Fort St. George becomes more equal to the work required of it, a great proportion of such documents, which are for the most part in English, could be easily furnished to all departments in the interior by that establishment. The cost of transmission need not be an obstacle, because at present the paper on which such documents are written is sent from Madras; and by the exercise of due foresight, the forms, &c. required for each year might be indented for and ob-

tained at the same time, and by the same means, as the annual supply of stationery.

21. Thus relieved, I believe that the scale of stock included in my estimate would be fully sufficient for all work required, even including ultimately a Gazette and Almanac. I will suppose the cost to be on the average 1,000 Rupees; and taking 5 per cent. on this for the interest, and 10 per cent. (a high rate) for wear and tear and repairs, the current monthly charge on account of stock would be 12½ Rupees. The charge for establishment, &c. may be somewhat less than that set down for North Arcot, where two native languages are in use; probably 80 Rupees will be found fully sufficient, making a total of say 95 Rupees a month; and I have no doubt that under the circumstances above stated, it will be practicable before long to meet the whole of this charge, if thought necessary, by reductions in the existing establishments. I must add, however, that I think it would be inexpedient to fix the establishments in detail. It will certainly be necessary to allow the head of the office some discretion in determining the amounts to be paid to the several members of it. The salaries given in the estimate for North Arcot are higher than it will always be necessary to give, and higher than have been given there hitherto; but the men were engaged with the hope of an eventual increase. I may also observe that as the Compositors and Pressmen at least must, for the most part, go from Madras at first, the pay of each must at the outset be higher than will be necessary eventually, after workmen shall have been trained up on the spot; but, on the other hand, after the press is once established, so many new uses for it will continually be developed that it will probably be found necessary from time to time to augment the number employed. Apprentices or learners should every where be entertained on small salaries, as has been done at Chittoor, to learn the business.

22. In the papers received from Government the comparative advantages, for the purpose in view, of the typographical and the lithographical press, are considered in a Memorandum by Mr. Newill, who gives the preference to the latter. I will offer some remarks on the question. The case is stated with much fairness by Mr. Newill; but I think he is under mistake on some points, and I do not agree in his conclusion. On the side of lithography are much greater cheapness of apparatus and stock in the first instance, and applicability to Maps, Plans and Drawings; on that of the printing press, much greater power and efficiency in working. The details however require some notice.

Memorandum dated 14th November 1854, in letter from Government 27th November 1854.

23. I differ from Mr. Newill as to the relative merits of typography and lithography as respects the form of the character, viz., the printed or the written. Both in Tamil and Telugu I consider the advantage of the former in legibility to be nearly as great as in English; and I form my judgment from inquiry of those who have had occasion to use both. At first, indeed, it was actually objected to the printed character, when introduced at Chittoor, that it was so plain that people could not read it; but if this singular objection originated in any thing else than dislike to novelty and the fear of reduction of establishments, it could result only from want of familiarity with print, a difficulty which every day's use would tend to remove.

24. So also of compactness, and consequent saving of paper, and of weight to the mails; in this respect also print has a great advantage in the vernacular languages, as well as in English. In the latter it is found that four pages of closely written manuscript, or five if it be somewhat wide, go into one printed page of the same size, of legible and convenient type. In Tamil it was found at Chittoor that a given size of paper contained more than three times as much in print as in manuscript: and in Telugu about two and a half times as much. Thus, though the difference is not so great as in the case of English, still it is very considerable.

25. Next as to the rate of speed in working. Mr. Newill states the maximum number of impressions yet obtained in a day from his press at 200; but he thinks that by employing two men to relieve each other, 300 copies could be got, or even more. He states the number obtainable from a printing press at 400 a day; but there must be some mistake here. At Chittoor the ordinary number struck off in a day was 800; and on emergency as many as 1,000 have been obtained by only one Pressman by giving a second boy to aid in "balling," or inking the type. This too was with a wooden press of such imperfect construction as to need two "pulls" for each impression. With the improved iron presses, twelve hundred a day is the usual number at Madras; and by employing two sets, i. e. two Pressmen and two Inkers, to relieve each other, two thousand are constantly taken when there is a pressure of work.

26. Thus it appears that it would take four lithographic presses to supply the number of copies obtainable from one wooden printing press, and six to supply that obtainable from an iron press. And this, besides the increased cost of working the machine, involves the labor of writing four or six times where expedition is important, unless the tedious and complicated process of retransfer is employed. And even this statement does not express the whole

difference; for, with reference to what is said above in para. 24, each impression of a given size from the printing press contains four times as much matter in English, three times as much in Tamil, and two and a half times as much in Telugu, as from the lithographic press: thus in effect, one of the former presses, if of the old construction, does the work of sixteen of the latter in English, twelve in Tamil, and ten in Telugu; and if of iron, it does the work of twenty-four lithographic presses in English, eighteen in Tamil, and fifteen in Telugu. And even this is supposing the "forms" in both kinds of presses to be of the same size; while Mr. Newill acknowledges that the printing press takes a larger form than the other; and this would still further increase the above stated disproportions. Where the number of impressions to be taken is very limited, and the matter to be printed very small, these deficiencies of the lithographic have little practical operation; but inasmuch as a considerable part of the work in a Collector's office will be of a different character, the argument is fairly applicable to the present case.

27. What is said in para. 14 of the Memorandum, as to the number of impressions obtainable from a single transfer to the stone, is enough to show that the capabilities of the machine in this respect are equal to most of the *ordinary* requirements of a Collector's office. The details of the process of retransfer (para. 15) are interesting; but the operations seem too complicated and delicate to be relied on in the hands to which the press of a Collector's office must generally be entrusted. I cannot but think too that the instruction of Moolchies or others in the management and use of the press, touched on in para. 19, would in practice involve more both of difficulty and of uncertainty than is there anticipated; and the circumstances of climate adverted to in para. 21, might also be found to raise considerable difficulties in practice. That circumstance may be the cause why lithographic impressions in this country, even from the best establishments, are so often smeared and illegible.

28. With respect to the current expenses of working the "Lithographic Press," unfortunately no definite information is given. It seems evident that for a small quantity of work it would be very cheap, provided competent operators and superintendence could be obtained; but for the heavier work of a Collector's office, I cannot but think, under the circumstances noticed above in para. 26, that it would certainly be very greatly inferior to the printing press even in point of mere cost; while the disadvantages above noticed of comparative illegibility and of bulk, would attend its work of all kinds both large and small. But even if it were admitted that the lithographic press

has in all cases the advantage of superior cheapness, still, inasmuch as it seems certain that the whole cost of the printing press will be much more than saved by its work, and may be actually recovered, if necessary, out of the existing establishments, that consideration becomes of minor importance. And, further, I cannot but hope that the question of actual tangible money-saving will not be made the only criterion; but that the comparative efficiency of the two machines will also be considered.

29. On the whole it appears to me, that though it is clear that a lithographic press would be very useful in a Collector's office, yet that a printing press would certainly be much more so. Many of the uses to which the press at Chittoor has been put, or which are certainly within its power, could not have been accomplished at all by lithography, or only in a very imperfect manner. I cannot but think that if Mr. Newill had had the means of judging of both machines, he would agree in this conclusion. It does not appear to be in any degree his aim to exalt his own press by lowering other kinds; but being convinced of the necessity of some such instrument in a Collector's office, and thinking that a printing press could not be economically worked there, he is anxious to show that the lithographic press would in some degree at least meet the want. On the other hand, it appears indisputable to me that the printing press is by far the more perfect instrument of the two, and also that there is full scope for its economical use in a Collector's office, and I cannot but desire therefore that it should be adopted.

30. But the lithographic press has a sphere of usefulness of its own; viz. for Maps, Plans, Diagrams, Illustrative sketches, &c. for which types cannot be used. There is a wide field for its employment in these uses in connection with official wants. It is very desirable that plans of works should be multiplied and circulated; not only standard plans of certain works for actual use, but also plans and sketches of works of importance and interest, such as the large Annicuts on the Godavery, the Kistnah or the Coleroon, the Gumma-verum Aqueduct, the Coleroon and Cauvery Bridges, large sluices and locks, &c.; a familiarity with the composition and details of such structures would be very useful as a means of instruction, not only to the Members of the Public Works Department, but also to the public generally; and such acquaintance would be in a useful degree afforded by the means proposed, especially if aided by brief descriptions. Again, it is very desirable that Maps of districts and talooks should be multiplied for the use both of the Revenue department and of that of Public Works, as well as for sale to the public. It is unfortunately true that after having held the whole territory of this

Presidency for above half a century, we have still no accurate Maps even of the boundaries and extent of districts, and much less of talooks; but still the knowledge that does exist on the subject may be made use of to furnish the Maps referred to with a certain degree of accuracy, and they may be hereafter supplanted by better. In these and other ways the lithographic press may be made very useful, but I am not prepared to say that it would be proper to establish such presses in the Collectors' offices generally; they would be better placed, I think, under the charge of the Engineer officers.

31. I think the Board may justly report favorably to Government on the proposal to establish Collectorate presses; and I beg to recommend that a copy of this Minute should be sent up, as recording my opinion after some actual experience, together with the accompanying Memo. As respects the measures to be taken for carrying the views above set forth into effect, I would suggest that the papers relating to the subject should be printed and circulated to Collectors, and I may add to the Judicial department also; and that the former should be invited to report, whether they are prepared to receive a press establishment, and how they propose to meet the charge. It will be expedient, I think, not to require that the reductions with this view should be made till after the press shall have been in operation six months. I may observe, too, that some part of the cost may properly be met by reductions in the Judicial establishments. In that department also, I believe, unpaid labor is largely employed; but as the general adoption of printing will so largely diminish the labor, some small saving on the establishment may fairly be expected.

32. I will only remark in conclusion, that it is quite necessary to the success of a press on its first establishment, that able and willing means of superintending it should be available. I was peculiarly fortunate at Chittoor, in having at hand a man both highly intelligent, acquainted with the management of a press, and fully alive to its great advantages and anxious to promote its use. Before taking measures for obtaining a press establishment, every Collector will of course satisfy himself that he will be able to ensure effective superintendence, including the provision of work, and the due oversight of the workmen, as well as the correction of the press in all the languages employed. Hereafter when Uncovenanted Assistants or Deputy Collectors are employed, the officer of that class who is in charge of the Treasury will almost necessarily be qualified for this immediate management of the press, and it will probably be found convenient, as a general rule, to make that a part of his duty.

22d Mar. 1855.]

THE BOARD OF REVENUE.

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Estimate showing the cost of printing materials for composing about two forms of Foolscap size in Tamil, and about one and a half form of the same size in English.

		RS.	A.	P.	RS.	A.	P.
TAMIL.							
250	lbs. Long Primer (complete fount), @ 1 Rupee $\mathbb{P}$ lb.,	250	0	0			
40	lbs. Two line Long Primer (complete fount), @ 12 Annas $\mathbb{P}$ lb.,	30	0	0			
15	lbs. Long Primer Quadrats, @ 12 Annas $\mathbb{P}$ lb.,	11	4	0			
15	lbs. Long Primer Leaders, @ 12 Annas $\mathbb{P}$ lb.,	11	4	0			
2	Wooden Cases with Stands complete, @ 12 Rupees each,	24	0	0	326	8	0
ENGLISH.							
250	lbs. Small Pica Roman Type (complete fount), @ 1 Rupee $\mathbb{P}$ lb.,	250	0	0			
15	lbs. Two line Pica Capitals, @ 1 Rupee $\mathbb{P}$ lb.,	15	0	0			
20	lbs. Small Pica Italics, @ 1 Rupee $\mathbb{P}$ lb.,	20	0	0			
10	lbs. Quadrats, @ 12 Annas $\mathbb{P}$ lb.,	7	8	0			
15	lbs. Leaders, @ 12 Annas $\mathbb{P}$ lb.,	11	4	0			
4	Pairs of Wooden Cases with Stands complete, @ 5 Rupees each,	20	0	0	323	12	0
MATERIALS WHICH CAN BE USED BOTH FOR TAMIL AND ENGLISH LANGUAGES.							
1	Wooden Press,	100	0	0			
1	Hand Wooden Press,	50	0	0			
1	Imposing Stone,	15	0	0			
15	lbs. of Leads of different sizes, @ 12 As. $\mathbb{P}$ lb.,	11	4	0			
15	lbs. of Space Rules, @ 12 Annas $\mathbb{P}$ lb.,	11	4	0			
100	lbs. of Quotations, @ 6 Annas $\mathbb{P}$ lb.,	37	8	0			
5	lbs. of Flowers, @ 12 Annas $\mathbb{P}$ lb.,	312	0	0			
5	lbs. of Cheques, @ 12 Annas $\mathbb{P}$ lb.,	312	0	0			
2	Iron Chases of 4 pages, @ 3½ Rupees each,	7	0	0			
2	" " of 2 " @ 2 Rupees each,	4	0	0			
1	" " of 1 " @ 1 Rupee each,	1	0	0			
4	Brass Composing Sticks, @ 1½ Rupee each,	7	0	0			
10	Wooden " @ 2 Annas each,	1	4	0			
10	Galleys (wooden,) @ 6 Annas each,	312	0	0			
4	Damping pieces of Wood @ 1½ Rupee each,	5	0	0			
1	Table,	4	0	0			
4	Benches, @ 1½ Rupee each,	5	0	0			
1	Mallet and 1 Plane,	0	8	0			
100	Quoins, (wooden,)	1	0	0			
500	Reglets (wooden) of different sizes containing 250 feet, @ 2 Rupees $\mathbb{P}$ 100 feet,	5	0	0			
60	Foot, Head, and Side Sticks,	4	0	0			
30	Feet of Brass Rules, @ 8 Annas $\mathbb{P}$ foot,	15	0	0			
2	Pairs of Ball Stocks, @ 12 Annas each,	1	8	0			
Carried forward...		297	8	0			

SUNDRIES.		RS.	A.	P.	RS.	A.	P.
Brought forward.		297	8	0			
6	Bodkins, @ 2 Annas each,						
1	File flat,						
1	Knife,						
1	Pair of Scissors,						
1	Hammer,						
1	Saw Hand,						
1	Pair of Pinchers,						
1	Chisel,						
	Other Sundries,						
		8	14	0			
					306	6	0
					956	10	0
TELUGU AND ENGLISH.							
TELUGU.							
300	lbs. English Body, @ 1 Rupee ½ lb.,	300	0	0			
15	lbs. Quadrats, @ 12 Annas ½ lb.,	11	4	0			
15	lbs. Leaders, @ 12 Annas ½ lb.,	11	4	0			
1	Set of wooden Cases,	18	0	0			
	English Types as per particulars given above,	323	12	0	340	8	0
	Materials that can be used both for Telugu and English as ½ do.,	306	6	0	629	2	0
					969	10	0

Board of Rev. to Govt. 1st Feb. 1855, No. 298.

I have the honor to address you, under the instructions of the Board of Revenue, regarding the introduction of printing presses into the offices of the different Collectors, on which subject the Board's opinion was called for in two Extracts from Minutes of Consultation, dated 7th December and 27th November last.

2. The latter order was based on a letter from Mr. Walter Elliot, the Commissioner for the Northern Circars, bringing forward an application for a lithographic press made by the Acting Collector of Ganjam. In supporting this application, Mr. Elliot mentioned that his Assistant, Mr. Newill, had made successful use of such a press in his office, and submitted a Memo. drawn up by that gentleman, on the advantages of presses of that kind. The Board also understand, although they have no official or detailed information on the subject, that a printing press has been employed for some time past by Mr. Taylor, the Sub-Collector, and lately Acting Collector of Rajahmundry.

3. But the only instance, as the Board believe, in which the advan-

tages of a printing press have been fully tested on an adequate scale, is that of the press established by the late Collector of North Arcot for the use of his office. This press has been in active operation since the beginning of 1854, and Mr. Bourdillon's report of its

success, contained in a Minute which he has Dated 17th January, 1855. now recorded as a Member of the Board, is so full, and so decisive, that the Board feel it sufficient to lay this paper, and its accompaniments, before Government, with the expression of an earnest hope that public business may be facilitated by the establishment of a press being sanctioned by Government in every district where the Collector is able to arrange for its management.

4. The Board do not anticipate that the employment of such presses will effect any material saving of expense to Government, except perhaps in obviating the necessity for employing hereafter additional servants, as the present district establishments have been long unequal to the increased amount of work which has yearly devolved upon them, and which has been only got through by the aid of unpaid Volunteers. But the Board are of opinion that the purchase of the presses and type constitute the only expense which need fall on Government; it appearing possible to provide the means of working them by reductions in the present district establishments. The experience gained by Mr. Bourdillon shows that the cost of a press, in the first instance, may be estimated at Rupees 1,000, and that the monthly expense of working it, including interest of capital, wear and tear, and repairs, may be taken at ninety-five Rupees.

5. In the advantages of a press to aid a Collector's office, as described in Mr. Bourdillon's Minute, the Board most fully concur; and they are of opinion that its benefits can hardly be over-valued. Besides enabling the ordinary current business to be performed with more efficiency and despatch, it gives the Collector the means of ensuring the promulgation of his orders, which at present are liable to be occasionally kept back by the connivance or carelessness of his Cutoherry servants, and also of circulating, among the people, translates of the Regulations and Government Orders, and other information affecting their interests and happiness. The advantage of such a direct communication between the head of the district and the people placed under his charge, is too obvious to require comment.

6. The value of being able to spread intelligence in this manner was one of the reasons upon which an application was lately made by Mr. E. Maltby, when Collector of South Arcot, for the establishment of a press in the

From South Arcot, 28th Jan. 1854.
To Government, 16th Feb. 1854.
From Government, 31st Mar. 1854.
From Government, 30th May 1854.

Provincial School at Cuddalore, to facilitate the business of the Collector's office and the Courts, as well as to advance the education of the scholars. As, however, the experience gained by Mr. Bourdillon shows that the business in a Collector's office can fully occupy a press, it may be advisable that the establishment of one in a Provincial School should not prevent the Collector's office at the same station being similarly provided.

7. If the Government approve the measure, the Board propose circulating the papers on the subject, including Mr. Bourdillon's Minute, to the different Collectors, in order that the advantages which have been practically ascertained to arise from the use of a press may be known, and preparations be made for its general introduction. The Board at the same time request authority for the present Collector of North Arcot to be allowed to work the press already established in his office, at the public charge, a reduction being made in his district establishment sufficient to meet the cost.

8. The only remaining point to which the Board will allude on this occasion, is the discussion which has arisen regarding the comparative merits of a printing and an autographic or lithographic press. The latter has the advantage of cheapness in the first instance, its cost, as stated by Mr. Newill, being about Rupees 130, while that of the former is Rupees 1,000. But the Board fully concur in Mr. Bourdillon's opinion and calculations, that a printing press has advantages for the object in view, in the much greater amount of work it can perform, in the comparative facility and certainty with which it is worked, and in the better quality of its work, which give it an irresistible superiority over the autographic press, even when its greater cost is taken into consideration. For one description of work indeed, the printing of Maps and Plans, the printing press alone is unsuited; but the Board consider that the public requirements would best be satisfied by the establishment of a printing press at each Collector's station, and of autographic presses, where required, in the offices of the Civil Engineers of the different divisions.

Ext. Min. Con. 8th Mar. 1855, Rev. Dept. No. 287.

* From Commr. 14th Nov. 1854, No. 151.
From Board of Rev. 1st Feb. 1855, No. 208.

7th November 1854, No. 1447, para. 9, "whether it would not be an advantage that every Collector should have at his chief station, a press of a simple and inexpensive construction, where official papers, blank forms and statements, &c. could be struck off with neatness and despatch, and with a probable saving of expense in the establishment of Writers."

2. The Commissioner Northern Circars forwards an application from the Acting Collector of Ganjam for a small "Autographic press" of the description patented by Waterlow and Son of London; and after describing the various purposes to which it is to be applied, observes, that if the press answers these purposes, it will prove a valuable adjunct to the Collector's office, not only in Ganjam, but in other districts also; and adds that the want of such means of facilitating business and imparting information has been expressed elsewhere, and that the Collector of Rajahmundry proposes to establish a printing press in his office. The Commissioner states that his Assistant, Mr. Newill, brought out an autographic press which has been successfully employed in printing forms for the use of his office.

3. The Board of Revenue observe that the only instance in which the advantages of a printing press have been fully tested on an adequate scale, is that of the press established in the North Arcot Collectorate; and they submit a report on its success by the late Collector of that district, with the expression of their earnest hope, "that public business may be facilitated by the establishment of a press being sanctioned by Government in every district where the Collector is able to arrange for its management."

4. The Board do not however anticipate any material saving of expense to Government, except perhaps in obviating the necessity for employing hereafter additional servants, as the present district establishments have long been unequal to the increased amount of work which has yearly devolved on them, which they observe "has been only got through by the aid of unpaid Volunteers." The only expense, they say, will be in the purchase of presses and type, the means of working them being provided for by reductions in the present district establishments.

5. The subject is very fully discussed in the Report on the working of the press established in North Arcot, now before Government; but it appears to the Government desirable that the presses to be established should be of a better description than is contemplated in that scheme. The calculations in that Report provide for a wooden press, price 100 Rupees; but the Superintendent of the Fort St. George Gazette press, who has been consulted upon the subject, reports that wooden presses are liable to warp and get out of order, and he recommends in preference, the American iron press, termed the Patent Washington printing press, as more lasting, and in every way superior. From a Memo. which the Superintendent has drawn up, it appears that, taking the same quantity of type as is entered in the above report, the entire expense for each office, the press

to be got from America, the English type from England, and the vernacular type to be cast in this Country, would be Rupees 1,500, the difference between the two estimates being mainly in the cost of the press.

6. The Board, it is observed, propose to circulate the papers that they have sent up, to the Collectors; in order that the advantages which have been practically ascertained to arise from the use of a press may be known, and preparation be made for its general introduction. The Government approve of this proposal, and direct that it be forthwith carried into effect. But as they entertain no doubt either of the great utility, or of the feasibility of the measure contemplated, and as some time must elapse before the replies of the Collectors can be received and be laid before Government, they resolve, for the prevention of delay, to take immediate steps for obtaining from America, ten iron presses, and procuring the requisite complement of English and Vernacular type. There seems no doubt that this number of iron presses at least, may be set up with advantage at the hoozoor stations of the most important districts.

7. The Board express their decided preference for printing presses above lithographic for use in Collector's offices; but they recommend that lithographic presses should be established in the several Civil Engineer Divisions, for the execution chiefly of Plans, Maps, Diagrams, &c. It seems advisable that the opinions of the Civil Engineers should be taken on this suggestion; and the Government request the Board will obtain and submit them. Meanwhile, however, five "Autographic" presses will be got out at once, as there seems no doubt that this number can be turned to good account in the mode proposed.

8. The expense of these arrangements will, it is probable, not

Improved Washington press, with inking apparatus, &c.	425	0	0
Proof do. Wood,	80	0	0
Vernacular types of any one kind,	330	0	0
English types, cases, &c.	350	0	0
Imposing stone,	15	0	0
Leads, Space Rules, Quotations, Flowers, Cheques, Iron Chases, Iron Furniture, Composing Sticks, Gallies, Damping Boards, Tables, Benches, Mallets and Planers, Quoins, Reglets, Brass Rules, Bodkins and other Sundries,	300	0	0
Rupees	1,500	0	0

exceed Rupees 16,000. The cost of a "Washington Press," with the requisite supply of types and press furniture, as described in the margin, is estimated, on sure data, at Rupees 1,500, which for ten will make 15,000 Rupees, and for five Waterlow's Autographic Presses, at 130 Rupees, 650, or in all 15,650 Rupees.

9. With reference to the orders conveyed in a despatch from the Honorable the Court of Directors to the Government of India, dated November 1854, and of which para. 4.

was communicated by that Government on the 5th January last, the Right Honorable the Governor in Council resolves to request the Honorable Court to procure and forward, for the use of this Presidency, with as little delay as practicable, the required quantity of English type, as well as five Waterlow's Autographic presses, with spare apparatus. As regards the printing presses, as they are to come from America and not from England, the order of the Honorable Court above quoted does not apply; and as the intercourse between that Country and Madras affords peculiar facilities for obtaining these articles direct, His Lordship in Council resolves to adopt that course, as at once the most expeditious and cheapest. The Secretary to Government will accordingly take measures to carry this resolution into effect, and he will also make arrangements for procuring at Madras the Vernacular types required.

10. The Governor in Council is pleased to accede to the suggestion contained in para. 7, of the Board's letter, and to direct that the press already established in North Arcot be worked at the public charge, a reduction being made in the district establishment sufficient to meet the cost. Being also of opinion that the expenditure already incurred on this account to October 1854, amounting to Rupees (1,552-3-3) one thousand five hundred and fifty two, Annas three, and Pice three, as well as any subsequent expenditure by Mr. Whittingham, the present Collector, is properly a public charge, the Governor in Council desires that the same be debited to Government, and that the two officers who have borne this outlay shall be reimbursed. The Board of Revenue will issue instructions accordingly, and report the expenditure incurred by Mr. Whittingham on this account to the office of Audit.

29TH MARCH, 1855.

(To Maritime Districts.)

Govt. of Bombay to Govt. of Fort St. George, 6th Feb. 1855.

I am directed by the Right Honorable the Governor in Council to transmit to you, for the information of the Right Honorable the Governor of Fort St. George in Council, an Extract, para. 14, from a despatch from the Honorable the Court of Directors, dated the 22d November last, No. 32, together with copy of the letter therein alluded to, from the Resident in the Persian Gulf, dated the 12th April last, No. 14, relative to the introduction of slaves into certain parts of British India.

*Extract, para. 14, from a despatch from the Hon'ble Court,
dated 22d Nov., No. 32, of 1854.*

Para. 14. Captain Kemball, in his letter of the 12th of April 1854, speaks of the belief entertained in the Gulf, that by means of various artifices, slaves from the Red Sea, and even from Muscat, are smuggled into Bombay and Calcutta in considerable numbers for sale. The utmost vigilance should be exercised in this matter by the police authorities. We cannot expect to succeed in persuading Native Chiefs to suppress the practice, if we are baffled in our attempts to prevent it in our own territories, and even at the seat of Government.

*From Capt. Kemball, Resident Persian Gulf, to Govt. of Bombay,
dated 12th April, 1854.*

* The party, one Alwas, a Eunuch, formerly the property of the late Ruffe ood deen Hyder, otherwise called Mannah Jaw, and since the death of this nobleman at Benares, attached to the House of Nuwah ali Nukkee Khan, Wuzeer at Lucknow.

Some Pilgrims from India,* Natives of Lucknow, being on their way to this Country, and touching at Lingah, on the Persian Coast, purchased at that port two slaves, a boy and a girl, whom, veiled as women, they succeeded in introducing on board of the vessel in which they were passengers; but the Nakhoda of the vessel becoming aware of the

trick, and apprehensive of being brought to account at Bushire for a breach of the Persian Convention, caused the slaves to be landed, and the parties were obliged, accordingly, to relinquish their bargain. The name of the vendor at Lingah having come to my knowledge, has been disclosed to the Persian Commissioner, and the proceedings to be instituted against him will form the subject of a separate despatch. It is with the view of eliciting the orders of Government as regards the liability of Indians, being British Subjects, or the Subjects of Protected States, when engaging in the forbidden traffic, that I bring the circumstances to your notice in the present form.

† Unless it be Cap. 98, G and 7 Vic. Vide Circular P. D. from Mr. Chief Secretary Willoughby, No. 1040, dated 27th Feb. 1845.

‡ Vide No. 1814, P. D. 17th August 1843.

of jurisdiction in such cases being precluded to us in Persia, or of the complicated forms of procedure in our Law Courts rendering it

2. I am not myself aware of any Act† of Parliament or Legislative Act of India, which defines the mode of pursuing offenders of this class; nor, supposing a law on the subject to exist, does it appear that, in the absence of a Treaty with the Shah recognising its efficacy, the provisions thereof could be enforced‡ in this country; but in the event of a right of jurisdiction in such cases being precluded to us in Persia, or of the complicated forms of procedure in our Law Courts rendering it

inexpedient to enter upon their prosecution on the return of the parties to India, I would beg to be informed whether, on the offence being established, it might not be legitimately left to be dealt with as an infringement of the *lex loci*. The importation of slaves into Persian Ports having been finally interdicted, the specifications of the Convention with England, upon which the interdict is based, have in practice been extended as well to slaves disembarked and sold on shore as to those discovered at sea on board of national vessels; and the Persian Government, I presume, could justly insist upon the subjection of Foreigners, no less than Natives, to all the penalties which are affixed thereto. To guard against undue severity in their application to British subjects, I should observe that, as each instance must necessarily come under my cognizance, my influence could of course be exerted with the Persian Commissioner to limit the amount of

punishment to the seizure of the slaves* and the exaction of a fine equal to the price paid, which is prescribed in the first Art. of the Convention referred to.

3. I have included above the Natives of States in India not British territory in the same category as British subjects, because these States being precluded by Treaty from maintaining any foreign relations, their subjects have ever been considered entitled to all the benefits of British protection; and on the same principle, I conceive, while absent from home, must be held to share the obligations of British proteges.

4. I may not conclude the present despatch without alluding to the rumours which from time to time reach this quarter, of the extensive traffic in slaves that is yet carried on in the ports of British India, and which received strong coloring as well from the occasional presence of such persons, Eunuchs, Abyssinians and Seedeas, in the trains of the higher order of Pilgrims visiting these countries, as from the

† This fact was confirmed in conversation with me by one of H. M. Eunuchs, a very young man, who lately passed through Bushire on his way to the Shah shrines in Turkish Arabia. His personal history, as related by himself, illustrated likewise the circumstances of the alleged importation of slaves into India, mentioned in the text.

number of Eunuchs† still to be found, it is said, on the establishments of the King of Oude, and of the Grandees of his Court. Slaves, I am told, are taken annually from the Red Sea, and even from Muscat, in Country Craft, for sale at Bombay and Calcutta. The small number comprised in each venture, and the means of concealment employed, by dressing them in women's clothes and smuggling them on shore as members of a Harem, render discovery extremely difficult; though it would be found, I believe, that the assignment of rewards considerably ex-

ceeding the assumed value of the slaves, in each case that information is supplied to lead to a conviction, would go far to suppress the practice. Evidence of the identity of the slave, it is supposed, could never be wanting, as they are almost invariably imported so young as to be conversant with none other than their mother tongue, while those of mature years, who have acquired a knowledge of Arabic, could themselves certify the circumstances under which they continue to be deprived of their natural rights.

12TH APRIL, 1855.

The Board of Revenue resolve to circulate copies of the above correspondence* to the Collectors of the several districts, for their information and guidance, with specimens of the paper alluded to.

2. The Goa paper forwarded by the Collector of Coimbatore is far superior to the country paper previously used in that district; but as Goa paper may not probably be procurable by all the Collectors, it is recommended that French foolscap may be used in cases where it would be desirable to have a lighter description of paper than country paper.

3. The French foolscap supplied to the Board's office from the Stationery department seems to be as fine in texture as the Goa paper from Coimbatore. Its price is believed to be about the same, and there is always an abundant supply in the market.

4. The Board also resolve to forward a copy of the above correspondence to the Superintendent of Stamps, in view to his adopting measures to secure the proper supplies of Goa paper for the use of his department, notwithstanding the demand which may arise for it in consequence of the issue of this Circular Order.

Collr. Coimbatore to Gort. 21st Feb. 1855, No. 6.

With reference to the Circular, No. 55, dated 12th Ultimo,^(a) I

(a) "Referring to the Post Office Rules Nos. XXIX. and XXXVI. which direct that public despatches should be compactly made up, and of as small size as possible, I am directed by the Right Honorable the Governor in Council to desire that you will be careful to avoid the transmission by post of useless papers and thick and heavy envelopes." — *Government Circular Order. 12th Jan. 1855.*

have the honor to report that I have made arrangements that the official records and Native correspondence of this district should in future be conducted on thin Goa paper instead of, as hitherto, on the coarse brown paper of the country. The accompanying figures will show that the comparative expense will be less.

2. The average weight of the papers that come daily to the Collector's office from the district, is..... $4\frac{1}{2}$ lbs.
To the Head Serishtadar's office and other offices,..... $3\frac{1}{2}$ lbs.

Total 8 lbs.

If the white Goa paper is used, it will weigh,..... $3\frac{1}{4}$ lbs.

Difference $4\frac{3}{4}$ lbs.

Price of Country paper, 2 Annas per quire.

Do. of Goa paper, 1 Anna and 11 pice per do.

A Sheet of coarse brown paper weighs,..... $1\frac{1}{4}$ tolah

Do do. Goa paper, $\frac{1}{2}$ do.

Decrease in weight, $\frac{3}{4}$ tolah

Decrease in price, 1 pice.

3. The country *brown* paper is also more liable to destruction by insects (from the composition used in it) not so clear to read from, and far heavier. I should suppose there would be little difficulty in gradually introducing a similar change, if approved, elsewhere, a sheet of each is enclosed as a specimen.

Est. Min. Con. 27th March 1855, Pub. Dept. No. 419.

The Right Honorable the Governor in Council observes that the above letter should have been sent through the Board of Revenue. It will now be forwarded to that authority, with an intimation that the specimen of Goa paper submitted by the Collector of Coimbatore seems superior to the country paper, and that the former might with advantage be substituted for the latter, not only in Coimbatore, but elsewhere, if a full and regular supply of the paper could be depended on, and without danger of the demand for the paper for Revenue accounts interfering with the supply of it required for Stamp paper on the Western coast, an object of paramount importance. But on this point, further inquiry seems necessary. It is understood that the paper is not manufactured at Goa, but imported into that Settlement from Portugal.

E. M. C. 6th Jan. 1852.

19th APRIL, 1855.

Vide C. O. 11th Jan. 1855.
" 30th April "

I am directed to inform you that in an order passed on 19th October 1854, upon Miscellaneous Petition No. 255, presented in the Court of Sudder Udalt by the Government Pleader, under the instructions of the Board of Revenue, the Judges have revised and modified the opinion which they before expressed regarding the rights of Government under Section VI., Regulation XXVII. of 1802, and Section XVII. Regulation XXVIII. of 1802, when a Civil Court attaches the produce of land upon which public revenue is due.

2. It was before pronounced that such produce could only be held answerable for the arrears of *kist due up to the date of sale*; but the Sudder Udalt now admit that Government have a lien on the crop "to the full amount of the annual rent," though "the right of the Collector to distrain and sell only extends to arrears of kist." When, therefore, a Court attaches the produce of land upon which revenue is due, you can address the Court, stating the amount of revenue unpaid for the remainder of the current Fusly, and request either that the amount may be sent to you from the sale proceeds, or that the Court will abstain from selling a portion of the produce sufficient to meet the demand of Government upon the land.

26th APRIL, 1855.

Vide C. O. 15th Feb. 1855.
" 11th July, "
Vide para. 2, C. O. 8th Jan. 1855.

I am directed by the Board of Revenue to request that you will, in the Column of Remarks of the Monthly Demand Collection and Balance Statement, invariably explain the causes of any notable fluctuations in the revenue which it may exhibit.

30th APRIL, 1855.

Vide C. O. 19th April 1855.
" 7th June "

The processes now in use for the recovery of arrears of land revenue, as distinguished from those authorized by the

Regulations, have been recently under the consideration of Government, and their attention has been drawn to the fact that the latter are much modified in practical application, by various orders restricting their use to extreme cases. The Government have concurred with the Board of Revenue in the opinion that this leniency has been injudicious; and that, though humanely intended, it has operated to promote resort to illegal means, and in particular to personal ill usage, the practice of which has recently attracted the special notice of Government.

2. Deeming the existing Regulations insufficient, the Government intend to apply for a new Legislative Act on the subject. But meanwhile they have directed that all restrictions on the full exercise, by Collectors, of the powers given by the existing law, shall be immediately removed; and that those powers shall be used to their full extent. It has been ruled by the Court of Sudder Udalt that arrears of Land Revenue due on annual, as well as on permanent, settlements, are recoverable only under Regulation XXVII. of 1802, which has been held to direct, that the land shall be sold before the personal property of the defaulter, unless he prefers to give up the latter, and requires the special previous sanction of the Board to the sale. But it is not necessary under this Regulation to defer the attachment or the sale of land till after the close of the Fusly, and the Government have now directed that this practice shall cease.

3. Under the views of Government now declared, I am instructed to desire that you will take full advantage of Sections II., III., IV. and V. of Regulation XXVII. of 1802, attaching land in all cases wherein you may consider it necessary, immediately on the occurrence of an arrear. The *whole* landed property is not to be attached, unless the amount of the arrear requires it, but only such portion, the sale of which is likely to meet the arrear; and this portion should be selected from that part of the landed property that is considered most valuable. You will then transmit the prescribed Advertisement, for publication in the Board's office, without delay. The only point on which you need satisfy yourself, and on which the Board will require to be satisfied, is, that the arrear is really and fairly due by the party; and this being shown, the Board will not

delay or hesitate to authorize the sale. You will understand that the object of the present order is not to lessen the consideration shown to cases of unavoidable or excusable balances; but to strengthen the hands of Collectors in dealing with wilful and contumacious defaulters.

4. In all cases wherein you may find it necessary to attach land for arrears, you will hereafter charge and exact interest from the day when the arrears accrued, to that of payment, or of sale; agreeably to Section VIII., Regulation XXVII. of 1802.^(a)

Vide C. O. 24th Dec. 1855. 5. In some districts it is the practice, when land is put up to sale for arrears, to adjourn the sale from day to day, till the receipt of what is deemed an adequate bid, or till the sanction of the Collector is obtained. The Board regard this practice as objectionable in many ways, and they direct that it be wholly discontinued. The land should be put up punctually at the time and place fixed in the Advertisement, and knocked down peremptorily, and without reserve, to the highest bidder. If there is no bid whatever, the sale may be adjourned to a fixed day; and if there is no bid at the second sale, the land should be purchased on account of Government at a nominal price. Land so purchased for Government should be given for cultivation to ryots applying for it, or if it really has a value, and the failure of buyers was the result of a combination, it may be sold. But in no case should it be given to the former defaulting holder, or to persons connected with him, on any terms whatever. Further, when the land first attached fails to produce a sufficient price to cover the demand, other land may be attached and be sold after the same formalities; and if after the sale of the whole of the defaulter's land, a balance should still remain, his personal property may be attached and sold.

6. It is believed that this plan of adjourned sales is in use in some districts as respects personal property likewise: wherever it is so, it should be at once put a stop to; and the sale of all property attached for arrears of any kind, whether due to

^(a) The orders in para. 2, C. O. 13th April, 1837, are consequently hereby modified.

Government or to an intermediate party, should be peremptory, and without reserve. It will of course be the duty of the Collector to take care that the sale shall be under such supervision as shall prevent collusion. They should also make it distinctly known, prior to the sale, that adjournments and delays will no longer be permitted, but that the sale will take place peremptorily, according to the terms of the notice.

7. For the diminution of the mechanical labor involved in applying the present law, the Board will, as soon as possible, send to you a number of printed copies of a form of Advertisement; they will also, at an early date, in accordance with instructions from Government, transmit to you a number of copies of a Notice to be published in every village of your district, announcing both the determination of Government to protect the ryots from illegal coercive measures, and also their resolution to use, to their full extent, the means of coercion afforded by the law; meanwhile you will not delay to act on the present order.

8. To guard against possible mistakes, it may be added that the adjournment referred to in this and the preceding paragraph is that of a lot once put up; where the lots to be sold are very numerous, so that they cannot be all sold on one day, the sale may properly be stopped after business hours, and adjourned to the next business day; due notice of the day and hour being given. Lots should invariably be put up in the order in which they stand in the list.

PROCLAMATION.

To all ryots and other persons in the district of _____ paying revenue to Government, or paying rent or revenue to any Zemindars, Poligars, Enamdars, Renters of any branch of revenue, or any other persons.

1. It has come to the knowledge of Government that subordinate talook and village officers have used personal ill-treatment towards ryots and others, for the purpose both of obtaining payment of Government revenue, and of extorting illegal exactions for themselves; and likewise that Zemindars, Renters, &c., use similar means for enforcing their demands on their ryots, sub-renters, and others.

2. The Government therefore hereby declare to all persons, that

such acts are utterly illegal, and are punishable by the Criminal Courts; and that the Government are resolved to do all in their power to suppress them; and all persons are hereby informed that all complaints of such illegal violence will be strictly investigated by the Magistrates and the Police, and that on conviction, the offenders will be severely punished, whether servants of Government or any other; and all persons who have suffered, or hereafter may suffer such illegal treatment, are invited to lay their complaint before the Magistrate of the district, or one of his Assistants, by whom it will be strictly investigated, and be dealt with according to the law.

3. Further it has come to the knowledge of Government, that since the positive prohibition of personal violence in recovering arrears, certain ill-disposed persons have taken advantage of that order, to withhold their just payments. Therefore it is hereby further notified, that the Right Honorable the Governor in Council has directed that all the legal means of collection shall be rigorously put in force against such fraudulent defaulters; and that their land and their personal property will be attached and sold without delay, and without favor, for the recovery of the arrear due, together with interest thereon. Therefore all ryots should pay their kists punctually and without default, to avoid such loss and extra charge.

ADVERTISEMENT.^(a)

It is hereby notified that the undermentioned lands have been attached in satisfaction of arrears of land revenue due by the holder; and that unless those arrears, and further arrears, up to the day of sale, with interest, charges of management, and other charges lawfully incurred, shall be previously paid, the said lands will be sold by public auction at the village of _____ in the talook of _____, on the _____ day of _____ next. The sale will commence at _____ o'clock, and the lands will be knocked down to the highest bidder without reserve.

2. The amount payable on the lands for the current Fusly, exclusive of the arrear, is _____ as shown in detail in the statement at foot.

(a) 1. This Advertisement is intended both for Zemindary and Ryotwary lands.—*Vide* C. O. 29th October, 1855.

2. Vernacular copies of Advertisements are not required to be sent for publication in the Board's office.—C. O. 5th July, 1855.

3. See also explanation of the principles upon which this Advertisement is prepared.—C. O. 29th October, 1855.

3. Purchasers will be required to deposit 15 per cent. of the purchase money at the time of sale, and where the remainder of the purchase money shall not be paid within 30 days from the day of sale, the money so deposited shall be liable to forfeiture.

4. When such deposit shall not be made, nor the remaining purchase money paid up, the lands shall be re-sold at the expense and risk of the first purchaser.

5. Purchasers having made the necessary deposit shall be placed in immediate possession. But parties deeming themselves aggrieved by the sale shall be at liberty to appeal to the Collector within thirty days from the day of sale; and the purchase shall be conditional on the final order on such appeal.

Statement of the Lands to be sold.

DEFAULTER'S NAME.	DESCRIPTION OF THE LANDS.			FIELDS.		Extent.	Assessment.	Amount, exclusive of arrears, payable for current Fusly.
	Talook.	Village.	Whether, Nuzjah, Purnjah, &c.	No.	Names.			
1	2	3	4	5	6	7	8	9
							RS. A P.	RS. A. P.
Total...								

30TH APRIL, 1855.

Vide C. O. 14th Sept. 1854. Ordered, that a copy of the Rules respecting the construction of Tanks, with the verbal amendments suggested by Government, be circulated to all Collectors, for their information and guidance.

Ordered also, that a copy of the Board's Proceedings, dated 8th January 1855, explaining the reason of the Rules, be also circulated to all Collectors, agreeably to the instructions of Government.

Board's Proceedings, 8th Jan. 1855, No. 83.

In replying to the questions adverted to in the foregoing order of Government,* the Board would observe that, in the case of every private tank, two distinct matters require consideration. 1st. That the position of it shall not compromise existing rights, either of Government or of private persons,—and 2nd, That the work shall be stable, and not likely to cause injury or loss by its failure. Of these two, the latter is certainly the least important, though it seems to be the only one which attracted notice on the first consideration of the subject.

2. As to the first point, the interests both of Government and private persons require that the new tank shall not cut off the supplies required for an existing tank, whether the latter be a Government work or a duswundum, or whether it be the property of a Shrotriundar or Zemindar;—and also that it shall not destroy existing cultivation. These matters should be enquired into by the Revenue department, and settled before the construction of a tank is authorized. Under the old duswundum system, such previous approval was necessary; and the Board believe it is so under the new rules. They consider it to be necessary not only to secure the rights of Government, but those of private persons also.

3. There can be no doubt that it would be more convenient to a party wishing to make a tank to set about it at once; but considering that a tank may, from its very nature, affect so many other interests, it appears to the Board that such indiscriminate license could not be given without opening a door to much injustice and wrong. They are therefore of opinion that, before the construction of a private tank, leave should be obtained from the Collector, after he shall have ascertained by local enquiry that it will not compromise existing interests. The breach of this rule should not absolutely disqualify the party from enjoying the benefit of the new order, but it should subject him to the stoppage of his work, if on petition from other parties such a step should be found necessary. In remote and thinly peopled tracts, parties will prefer commencing work without previous permission: in localities of a different character, some enquiry in the neighbourhood will easily determine whether existing interests will, or will not, be injured by the proposed works.

4. It is not unlikely that the above rule may involve the necessity of a payment to the subordinate employed in the examination and enquiry, and perhaps to several; but if the enquiry is necessary

to justice, and for the prevention of enduring disputes, as it seems to the Board to be, this apprehension ought not to be allowed to stand in the way. It is a good reason for requiring no conditions not necessary; but not for dispensing with such as are requisite for the preservation of rights.

5. Another point upon which the opinion of the Board has been called for is, how far the maker of a tank shall be liable to demand, on account of the land covered by the water of it. It appears to them that the claims of Government in such cases cannot be overlooked. There is nothing unfair in this view. If a man occupies land yielding, or capable of yielding, revenue, he is justly liable to pay that revenue, whether he employ the land to bring him a profit directly, as by cultivating it; or indirectly, as by building an Indigo Factory on it; or by digging a well, or storing water in it; or without any view to profit at all, as by building a residence and laying out a pleasure garden. In every case the Government should lay a certain value on the use of the land: and should take that, and no more, from persons occupying it in whatever mode, or for whatever purpose. The more clearly this rule is laid down, and the more closely it is adhered to, the simpler will all revenue arrangements become, and the fewer will be the openings for chicanery and exaction.

6. As regards the case now before them, the Board are of opinion that a party making a tank should certainly bind himself to pay the assessment of all land within the water-spread of his tank that may have been cultivated within a certain length of time, say ten years; and that this engagement should be strictly enforced. In the event of the tank covering land belonging to another party, he should also be required to make arrangements with such other by engaging to give him land under the new tank, or otherwise, as shall be eventually agreed to.

7. With regard to the proviso that tanks formed within a ryot's own holding, and watering less than 10 Cawnies, shall be exempt from examination by the Civil Engineer, the Board are of opinion that no distinction should be allowed grounded on the size or capacity of the tank; and that small works should be subjected to the same rules as the larger, whether as regards the assessment to be levied on the submerged land, or the prior examination and approval of the Collector, because they are equally likely to compromise existing interests.

8. In reference to the second point mentioned in para. 1, the

Board are of opinion that there is but little risk of the formation of tanks of the slight and insecure nature contemplated.* Duswundum tanks have been allowed to be made time out of mind, without precaution by authority to ensure their stability, but the Board are not aware that they are a greater source of danger than other works of the same kind. Whatever risk of this nature there may be, it will be fully guarded against by the rule already made, that tanks shall be liable to be inspected by the Civil Engineer. It is not necessary that this inspection should take place *immediately* after the completion of the work, or that the enjoyment of the privileges and immunities conferred by the order of Government should be deferred till after such inspection and approval. If the construction of the tank is in accordance with the prescribed rules in other respects, the owner may enjoy the full benefit of the order, subject only to the obligation of strengthening his tank, adding or enlarging a Calingulah, &c., if the Civil Engineer on inspection shall deem it necessary. The penalty for disregarding such obligation will be the withdrawal of the exemption from extra demand, and, if necessary, the sequestration of the tank; measures, however, which the Board believe will have to be resorted to only in very rare cases. The Board think the examination should be by the Civil Engineer in person, or by one of his Assistants (not by a Maistry); and as the enjoyment of the benefits of the new work will not be deferred pending such examination, a little delay in this respect will be of small moment. On further consideration of the subject, the Board see no occasion for an examination by the Civil Engineer *prior* to construction, except when the Collector may see cause to ask for his opinion.

9. Should the Government approve of these views, the Board will prepare a draft of Rules on the subject and submit it for confirmation.

RULES

Respecting the Construction of Tanks by Private Individuals.

To prevent the rights of Government, and of individuals, being injuriously affected by the construction of tanks by private parties, under the recent orders of Government, and the Honorable Court,* granting to ryots the benefit of all improvements made at their own expense, the following rules are passed with the sanction of Government, for observance on such occasions.

2. Any ryot wishing to construct a tank, with the benefit of the new rules, must in the first instance apply to the Collector of the district for permission to do so.

3. On the Collector's receiving such an application, he will immediately direct the Tahsildar of the talook, or other competent officer, to inspect the locality, and ascertain, by careful enquiry, whether the proposed tank will cut off the supply of any other public or private tank, or interfere with the cultivation, drainage or irrigation, of any lands in its vicinity, so as to give just cause for complaint.

4. If this enquiry shows that no injury will be caused to existing interests, the Collector will grant permission to the applicant to proceed with the work.

5. In remote and thinly peopled tracts, ryots may sometimes be led to commence the construction of a tank, without the previous permission of the Collector. In such cases it is to be clearly understood, that the work will be liable to be stopped on complaints being made against it, or on its being found to interfere with the rights of Government; though, in the absence of any such objections, the want of previous sanction will not deprive the party who makes the tank of the benefit of his improvement under the new Government rules.

6. A ryot who constructs a tank, is to pay the assessment of so much of the land covered by its water-spread, as shall have been cultivated within the previous ten years. Should any of the lands so submerged belong to other parties, the constructor of the tank must first obtain their consent by agreeing to give land in exchange, or by other measures.

7. All private tanks shall, after completion, be inspected by the Civil Engineer, or one of his Assistants; and if such officer, after inspection, shall declare that any tank requires to be strengthened in its bund, or to have a new or larger Calingulah, or otherwise to be made more secure, the improvements so pronounced necessary for its safety shall be executed by the owner or owners. For this purpose a suitable time is to be allowed by the Collector; and if the tank is not put in a safe state within that period, the exemption of the land under it from *teerwa jasty* will be withdrawn; and, if necessary, the tank will be repaired, and taken under the control of Government.

8. Previous inspection of the site of a proposed tank by the Civil Engineer, or one of his Assistants, shall not be necessary, unless the Collector sees cause to ask for his professional opinion.

9. Collectors are required to give the utmost publicity to these rules within their respective districts.

3D MAY, 1855.

(To Eastern Coast Districts.)

Vide C. O. 21st Dec. 1854.
 " 21st July, 1855.

* Dated 23d December 1850.
 Vide C. O. Book, page 546.

I am directed by the Board of Revenue to request that you will, in future, furnish the Statement referred to in para. 22 of the Salt Rules,* in the following form, and at regular intervals of 14 days.

F

Statement showing the quantity of salt in store available for exportation to Calcutta on Government Indent, as well as on Private Trade, at each of the several ports of export in the district of

Ports at which Salt is available for export by Sea.	GOVERNMENT INDENT.				PRIVATE TRADE.				REMARKS.
	To be exported in 1855.	Exported to 30th April 1855.	Remaining to be exported.	In store on 1st May 1855, available for export.	To be exported in 1855.	Exported to 30th April 1855.	Remaining to be exported.	In store on 1st May 1855, available for export.	
	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	
									Vide C. O. 2d Feb 1855—directing Extra columns to be added to this Statement on account of the Chittagong Indent.

2. The instructions contained in para. 6 of the Circular dated 13th April 1854,† and those contained in the latter part of para. 2 of the Circular of 8th February 1855,† regarding the periods of transmitting the Statements of Salt available for export to Calcutta on Government Indent and private trade, are cancelled by the present Circular Order.

3D MAY, 1855.

Est. Min. Con. 26th April, 1855, Rev. Dept. No. 492.

Para. 3. The Government entirely approve the Agent's desire to get rid, as much as possible, of the practice of Tahsildars furnishing supplies. The Governor in Council believes that the feeling spoken of in para. 5 prevails in other districts also, and that it is perhaps

encouraged by the talook authorities. He accordingly resolves to furnish a copy of that para. to the Board of Revenue; and to request them to communicate it by Circular to all Collectors, and to take means to make it universally known, that all persons are at full liberty to make engagements for all kinds of services, as well as to furnish supplies to Travellers and others, without permission or authority from any Revenue officer.

Extract from a letter from the Agent at Kurnool,—dated
 14th April, 1855, No. 4.

Para. 5. On the 27th, before those orders were prepared, the Superintendent of Roads represented to me the hindrances he met with, in the work of his department, by parties objecting to conclude engagements with him for the hire of their bandies, cattle, or services, without first obtaining the permission of the talook authority; and as I deemed it my duty to attend to his representation, and with a view to remove any impression from the minds of the people, which might exist, that the interference or orders of the Native authorities were required, I directed public notices to be prepared to the effect that the Circar servants were prohibited from interfering with laborers and trades people, and that all classes were at liberty to seek employment, undertake contracts, or to sell their goods as they considered most to their advantage; but owing to some corrections required in the drafts first brought to me on the 28th, and other press of business, these Notices, and the Circular Orders to the Tahsildars in regard to them, were not signed until the 2d, and this is the same Circular Order referred to in the Minutes of Consultation.

7TH MAY, 1855.

Est. Min. Con. 26th April 1855, Rev. Dept. No. 493.

Vide C. O. 9th Feb. 1854.
 " 14th May, 1855.

* Printed at page 163 of the 2nd Volume of Circular Orders of the Board of Revenue.

The Right Honorable the Governor in Council has had under his consideration the Order of Government of the 22d July 1853, No. 838,* which directs that, except in certain cases specified, no Enam alienated from the family of the original grantee shall be continued on lapse, where the alienation is of more recent date than 20 years. His Lordship in Council is of opinion that such an order thus having retrospective effect, is calculated to operate with great

harshness on the holders of the property concerned, and he is accordingly pleased to cancel the order.

2. Para. 3 of Extract Minutes of Consultation of Government,

* At page 403 of the 1st Volume of Circular Orders of the Board of Revenue.

dated July 4th, 1848, No. 712,* which prohibits the future alienation of Enams of the nature there referred to, viz. Enams held without grant and by prescription only, and

which were undoubtedly given in the first instance for the personal advantage of individuals, will still continue in force.

3. The Board of Revenue will make the present order known by Circular to all Collectors, for their guidance in dealing with Enam cases. They will also take measures for making it known to all Tahsildars, and to the public generally in every district, as far as possible.

7TH MAY, 1855.

Vide C. O. 1st March 1855.

Some of the Estimates of Extra Charges proposed to be incurred in Fusly 1264, being encumbered with a variety of minute but unnecessary particulars, I am directed by the Board of Revenue, under instructions from Government,† to call your attention to their Circular Order dated 9th November 1848,‡ and to request that hereafter these Estimates be prepared in the book-form and on foolscap paper.

Vide C. O. 19th Nov. 1855.

2. With a view to obviate delay in the submission of these Statements, the Board request that in Col. 4, the *estimate* of the previous year may be entered in lieu of the *actual* charges. In the Bills the actual charges will of course be entered as at present. The Board expect that the Estimates will in future be forwarded to their office at least one month before the beginning of the new Fusly.

14TH MAY, 1855.

Ordered that copy of paras. 7 and 8 of the Honorable Court's despatch, and of para. 4 of the above Extract Minutes

Vide C. O. 7th May, 1855.
" 28th May, "

of Consultation, be circulated to all Collectors, who will be pleased to issue the necessary instructions to the Tahsildars under their authority for the immediate report of all lapses of Enams that may come to their notice, and for giving due publicity to the views of the Honorable Court expressed at the conclusion of para. 8, for the information of all Enamdars and their families.

Honorable Court's Despatch, 27th Sept. 1854, No. 21.

Para. 7. You inform us that you have directed that the claims of holders of alienated Enams should be investigated only on the occasion of a lapse, and that resumption should be decreed whenever the alienation was of more recent date than 20 years,*

* Vide C. O. 7th May, 1855, except under peculiar circumstances to be reported to you, or where a valuable consideration might have been given. If the alienation is of a more remote date than twenty years, the claim of the heir of the occupant will be treated as if the succession were in the direct line of descent in the family of the recorded holder (by prescription) at the time of the British acquisition of the country. This concession has been accompanied by the reservation "that in all cases in which alienated Enams may be continued to the heir of the last holder without being expressly limited to his life, they are invariably to be reported at his death, for such orders as it may then be proper to pass on them."

8. We concur in your objections to the alienation of Enams which have almost entirely originated in grants for the reward or maintenance of particular families, and the legitimate lapse to Government on the extinction of such families is rendered difficult, and often altogether defeated, by such alienation. We shall not however interfere with the rule you have thus established, because the reference to you on each occasion of lapse ordered in the passage above quoted, appears calculated to offer a speedy opportunity of correcting an erroneous course of procedure. We desire that the observance of that condition be strictly insisted on, and that, except under very special circumstances, such Enams may, under the contingency contemplated, be brought on the Government rent roll. In order to give this view an efficient practical operation, the subordinate officers of districts should be strictly required to report lapses to the Collector, and we are also of opinion that it should be made incumbent on the supposed heirs of such Enams themselves to bring the case before Government on the death of an Enamdar, and that failure to comply

with this condition should of itself be considered a sufficient ground for immediate and unconditional resumption, in the event of the case subsequently coming to the knowledge of the officers of Government.

Ext. Min. Con. 14th Dec. 1854, Rev. Dept. No. 1640.

Para. 4. With reference to paras. 7 and 8, the Board of Revenue will issue instructions to the effect that all subordinate officers of districts be strictly required to report lapses to the Collector, and that the views of the Honorable Court expressed at the conclusion of para. 8, be made generally known to all Enamdars and their families.

21ST MAY, 1855.

Vide C. O. 25th Nov. 1852.

I am directed by the Board of Revenue to forward to you the following Rules, which have been sanctioned by Government, regarding the construction of private wells exempt from extra assessment, and to request that you will adopt means for making them publicly known throughout your district.

I. Wells in poonjah land shall not be exempt from extra assessment, if within ten yards of a tank bund, or within fifty yards of a river or channel.

II. In the case of rivers or jungle streams in remote localities, it shall be discretionary with the Collector to dispense with the foregoing rule, where no public or private interest may seem to be affected.

III. In cases where the preservation of public or private rights may require it, the Collector is vested with authority to enforce Rule I., by the levy of double, or treble, teerwah jasty, or absolutely to prohibit the digging or using of a well in breach of the rule.

21ST MAY, 1855.

Vide C. O. 8th May, 1854.

With reference to the concluding sentence of Section 54 of the Board's Standing Orders, dated 13th July 1826, I am directed to inform you that you will, from this date, be furnished with a Monthly Memo.

in the enclosed form, of all petitions forwarded to you by post from this office for endorsement, &c.

2. Should this Memo. contain any petitions which have not reached you, you will be pleased to communicate the circumstance to this office without delay.

3. In the Monthly Register sent by you under the same Section, it is unnecessary to enter copies or translations of endorsements, reports, &c., which you have forwarded to the Board *direct*: in these cases, it is sufficient to note the date of despatch. Abstracts of the petitions need not in any case be inserted.

List of PETITIONS forwarded to the Collector of
Month of

185 .

in the

Board's No.	Date of reference.	Whether direct, or through the Petitioners.

28TH MAY, 1855.

Vide C. O. 30th Nov. 1854.
" 21st June, 1855.

Resolved that a copy of the foregoing Minutes of Consultation be forwarded to all Collectors, and that their attention be called to para. 8, with a view to arrangements being made for the close of the current Fusly's Accounts on the 30th June next,* and the commencement of the ensuing Fusly on the 1st July following.

* *Vide C. O. 9th June, 1855.*

2. The Board will issue further instructions† (after a complete examination of the various statements now submitted) regarding the discontinuance of the Reports referred to in para. 9, and the nature of the additional information (if any) to be included in the Settlement Reports, so as to render full and complete the single General Report to be hereafter submitted to Government,

† *Vide C. O. 21st June, 1855.*

and to secure ease and rapidity in its preparation in the Board's office.

Ext. Min. Con. 12th April, 1855. Rev. Dept. No. 102.

In the above letter the Board of Revenue represent that they are now required, under various orders of Government, to submit three several *General Annual Reports* on the revenue every year, which are described in paras. 3 to 8, viz. (1.) Memo. on the Demand Collection and Balance Sheets for the last month of the Fusly. (2.) General Report based on the Jummahundy Reports of the Collectors, and (3.) a Report on the gross collections and charges. Having been ordered at different times, and each without reference to the other

existing reports, these three documents repeat, it is stated, the same information with little variation on many points.

2. These Reports are all submitted with much delay. The earliest about five months, the second about a year, and the third above 15 months, after the close of the Fusly to which they relate. In paras. 9 to 11, the Board point out that the Reports and Statements thus sent up, though they are in many respects only repetitions or counterparts of one another, still, from the absence of a proper system of account and uniformity of proceeding, are at variance with each other; and this defect is accounted for by the fact of the Statements being prepared in different departments of the Collector's office, and from different materials.

3. The Board hence observe that the contents of all three may, with great advantage, be comprised hereafter in one comprehensive Report; and with that view they advocate the discontinuance of the 1st and 3d of the Reports, and propose to submit instead, one annual full and complete Report on the revenue of each year in all its branches. This one General Report is proposed to be the present General Report based on the Collector's Jummahundy Reports, which

Para. 13.

* Vide para. 6.

is described in the Board's letter as No. 2,* and which is to be made somewhat fuller than it has been heretofore. By this modification it is not only hoped that the Government will have before them a complete and comprehensive view of the whole revenue administration of the year in all its aspects, and as respects all branches, but the expectation is confidently held out of much greater punctuality in its submission than has hitherto been attainable.

4. On the ground that this Report should be a *Revenue Report*

Para. 15.

* C. O. 30th November, 1854.

exclusively, the Board propose to deviate from the late orders of the 11th March, 1854,* (Para. 11) in one particular, and to make Estates under management the subject of a separate Report.

5. The present delay in the submission of their Annual Reports, ascribed by the Board chiefly to the excessive bulk and confused character of the village and talook accounts, as well as the voluminousness of the Returns hitherto required from the Collectors. But they state that under the orders of Government of the 7th November last, they have at present in hand a complete revision of the whole system of Revenue Accounts from the village up to the Board's office, which they hope to make the subject of a separate communication at an early date.

6. Lastly, the Board recommend that the commencement of the Fusly should be changed from the 12th to the 1st July. They advert to the still greater reform of abolishing the Fusly year altogether, but postpone the question for the present; but in a Postscript they state that they are about to take it up in consequence of a letter from the Accountant General.

7. The Right Honorable the Governor in Council approves of the proposals of the Board as recapitulated above. He observes that the two Reports which it is proposed to abolish, involve much labor in the Collector's as well as in the Board's office; and though both of them are now sent to the Honorable Court of Directors, yet all the material information conveyed by the First Report will hereafter be given in the remarks appended to the new form of Monthly Demand Collection and Balance Statements for the close of the Fusly; and that of the third (and indeed of both) will be given in the General Report. The Government are not asked to forego any useful information, but to receive it in a more complete form, and at an earlier date, and this will be an improvement as advantageous to the Honorable Court as it is to the Government.

8. The proposed change in the time of commencing the Fusly year is so simple and easy, as to admit of its being carried into effect at the beginning of the coming Fusly 1265, without being attended by any material derangement of accounts; almost the only difference in practice, it is believed, will be, that the Accounts of collections will be closed up to the 30th June, instead of up to the 11th July. It seems desirable therefore to make the change, even though the entire abolition of the Fusly year may shortly follow.

9. On the foregoing considerations, the Right Honorable the Governor in Council sanctions the immediate adoption of the changes proposed by the Board of Revenue, viz., the submission of one general and comprehensive Report on the Land and Extra Sources of Revenue, in lieu of the three separate Reports now usual, and the commencement of the Fusly from the 1st July instead of 12th. These changes will, it is observed, enable the Board to dispense with the explanatory Statements required from the Collectors in their

Circular letter of November 21st 1850.* And the Board will furnish the Collectors with such instructions respecting their future annual Settlement Reports as may be necessary to ensure their containing the information required, to render full and complete the single General Report to be hereafter submitted to Government, as well as to secure ease and rapidity in its preparation in the Board's office.

10. Under the new arrangements, the Right Honorable the Governor in Council confidently expects that the Board will be able, agreeably to the expectations held out in their present letter, to submit their future General Reports within a reasonable time after the close of the Fusly.

11. A copy of this Extract Minutes of Consultation will be furnished from this office to the Commissioner Northern Circars, and the Board will place themselves in communication with him in view to the adoption of a uniform system in both divisions. The annual Reports of the Commissioner are for the future to be transmitted to the Board as directed in para. 34 of Extract Minutes of Consultation dated November 6th 1854, and to be forwarded to Government by the Board with their own Report; and the Statements accompanying both are to be in the same forms.

28TH MAY, 1855.

Vide C. O. 14th May 1855.
" 31st "

† *Vide C. O. 19th Nov. 1855.*

‡ From Government, 11th May 1855, paras. 8 and 9.

and Yeomiah lapses on the same description of paper. The en-

In para. 13 of the Board's Circular Order dated 19th March 1855, you were directed to submit all Statements on foolscap paper.† I am now instructed‡ to request that you will for the future prepare all your Tabular Reports of Enam

tries in the column of Remarks should be so written and extended as to occupy the blank space of the preceding columns in which the entries may be small. It would in fact be a great convenience if all the Returns and Statements forwarded by you to this office were prepared on foolscap paper, and in the book-form; and you are requested to follow this course.

31ST MAY, 1855.

Ext. Min. Con. 21st May, 1855, Rev. Dept. No. 611.

Vide C. O. 28th May 1855. By the Order of Government of the 7th
" 21st July " January 1847,* Collectors are authorized to
* *C. O. 16th Feb. 1847,* pay Yeomiahs at any time during the six
para. 1. months succeeding that for which they are
† *C. O. 2d Oct. 1848.* due; and by the order of the 19th September 1848,† Yeomiahs undrawn for four years, lapse and terminate. Under these orders, all applications for periods ranging from six months to four years come before Government, and payment of the arrear and continuance of the Yeomiah are never refused, provided the identity of the party is proved. As this course entails much unnecessary work, the Governor in Council resolves to empower the Board of Revenue to authorize payment of the arrear and continuance of the allowance in all such cases when the identity of the party is satisfactorily proved. For the future, only doubtful cases of this kind will be referred for the orders of Government when the Board may think fit, as well as any cases of arrears outstanding for more than four years, in which the Board may be of opinion, from special circumstances, that the allowance should be continued.

7TH JUNE, 1855.

Vide C. O. 30th April, 1855. In their Circular of 14th September
" 5th Oct. " 1854, the Board pointed out that, among other information, the Jummabundy Reports are to show the extent to which coercive process is employed in the collection of the revenue; but as this information has been imperfectly given, it is to be hereafter furnished in the following form:—

FORM.

No. of defaulters against whom process was taken.	Arrears due by them.	VALUE OF PROPERTY ATTACHED.		VALUE OF PROPERTY ACTUALLY SOLD.		REMARKS.
		Land.	Personal Property.	Land.	Personal Property.	
						The price obtained for the land per cawny or acre should be shown in this column, distinguishing whether it is nunjah, poonjah, or garden.

2. If any defaulters are in confinement, their number should be shown in a foot-note below this Statement.

9TH JUNE, 1855.

With reference to their Circular Order, dated 28th May 1855, I am directed by the Board of Revenue to inform you, that the change in the commencement of the Fusly need not alter the arrangement of the present Abkarry Farm, but that the lease for the succeeding Fusly should cease on the 30th June 1856.

14TH JUNE, 1855.

Occasional applications having been received, in accordance with the instructions contained in the Circular Order of the Board of Revenue, dated 10th October 1850,* for the grant of fresh lands to village officers, in lieu of their uncultivable Enams, I am directed to request that such applications may be submitted hereafter periodically, and in the accompanying form.

2. The periods at which these applications should be forwarded will be left to the discretion of Collectors. Several cases may be included in one form. It will not be necessary that there should be exact agreement in the extent of the Enams proposed to be granted in lieu of those given up, as it will suffice if the value is the same. It should also be borne in mind that

service Enams, to be entitled to exchange, must have "become uncultivable," and that "from causes beyond the control" of the holders. It is not sufficient that they are of inferior quality, or that the holders would desire better lands in preference.

3. In these reports should also be included Enams taken up by roads and channels, or other public purposes.

FORM.

Statement of lands proposed to be given to Village Officers, in lieu of their Enams which have become unprofitable, or have been taken up for public purposes.

Office, village and talook.	Extent of Enam, and whether nunjah or poonjah.	Value.	Causes of its having become unprofitable.	Extent of fresh grant proposed, and whether nunjah or poonjah.	Value.	Observations of Collector.	Remarks of Board.	Orders of Government.
1	2	3	4	5	6	7	8	9

21ST JUNE, 1855.

With reference to paras. 4 and 9 of the Extract from Minutes of Consultation, dated 12th April 1855, circulated from this office on the 28th May following, I am directed by the Board of Revenue to request that you will, in future, embody in one general report, the three separate reports heretofore furnished by you on the Land Revenue, the Extra Revenue, and the Cultivation of Cotton.

* *Vide C. O. 19th Sept. 1855.*

2. An annual report on the management of Minor's Estates,* both by the Circular and private parties, will be furnished by you separately.

3. You will observe that these instructions are somewhat different to those contained in the Board's Circular Order of 30th November 1854.

5TH JULY, 1855.

Vide C. O. 30th April, 1855.

With reference to the Circular Orders of the Board of Revenue, dated 30th April 1855, I am directed to inform you that no Vernacular copies of Advertisements for the sale of lands for arrears of revenue, need be forwarded for publication in their office.

11TH JULY, 1855.

Vide C. O. 26th April, 1855.

† E. M. C. 13th June, 1855.

The Government, in a recent communication,† noticed the receipt, in the Board's office, of the Demand Collection and Balance Statements from Rajahmundry, Nellore and Trichinopoly, on the 7th and 8th of the month following that for which they were prepared, and desired the Board to call the attention of the Collectors to this circumstance; I am therefore directed to request that you will, in future, expedite the despatch of these statements as much as practicable, for the Government attach much importance to their early submission,* and there is no reason why the same degree of expedition attained in the districts above named, should not be practicable in all.

2. You are requested to forward your Statement for June, which is now due, without delay.

21ST JULY, 1855.

(To Maritime Districts.)

Vide C. O. 3d May, 1855.

" " 20th Oct. "

† Annexed.

Para. 2. Under the instructions of Government contained in para. 11,† the sum of 15 Rupees per hundred Indian Maunds will be charged, until further orders, for all

Salt which may be sold for export by sea, whether to Calcutta or any other part of the world.^(a)

* Annexed.

3. With reference to para. 12,* Collectors are informed that Government have since,† at the suggestion of the Board, directed that the quantity of Salt to be manufactured for export by sea, shall be determined in the same mode as that for Home and Inland consumption, viz., that the Collectors shall determine it, each for his own district, observing, with a view to this calculation, the progress of the export trade, in which an increase may be anticipated.

Ext. Min. Con. 31st May 1855, Rev. Dept. No. 651.

Para. 10. The manufacture of Salt is a branch of trade for which the Coasts of this Presidency, and more particularly the Eastern Coast, possess singular advantages; and it is one which, in the opinion of the Right Honorable the Governor in Council, ought to be encouraged. As regards the interior of the country indeed, it has been deemed necessary to lay this article under such severe fiscal burdens as to greatly lessen its consumption. But as regards the foreign trade, no such impediment exists; and taxation is clearly impolitic on an article going forth to compete with the produce of other countries. Besides the Bengal market, there are other parts of the world which are certain to take large supplies of Salt from this Coast, provided only the price is moderate and known, and the supply is sufficient and certain.

11. At present the Government price varies according to the country for which the shipment is made. For Calcutta and Chittagong it is 15 Rupees the 100 Indian Maunds; for Ceylon and the Straits of Malacca it is 35 Rupees for the same quantity; and for Australia it is 20 Rupees. The first shipment for Australia seems to have been made in 1854 as a trial. For Ceylon and the Straits there are no shipments. On referring to the trade reports of the latter, it appears that those countries supply themselves with Salt partly from Europe, and partly from the Persian Gulf, and from China. Ceylon appears to manufacture for

^(a) See Advertisement to this effect in *Official Gazette*, 1855, page 876.

itself. It seems clear that only an exorbitant price could prevent India from supplying all these countries, except the last mentioned, which is independent of foreign supply. Nor is this all. It seems highly probable that under a moderate price, Australia (already mentioned), and even the Western Coasts of South America, would receive Salt from this Coast; and thus a very extensive trade may be anticipated. It appears to the Government unnecessary, and unwise, to vary the selling price with the place of consignment; not to speak of the premium thus held out to fraud, it seems a matter of no consequence to the Government to what place the Salt is taken: and as it is no part of the fiscal policy of this Presidency to raise a revenue from Salt exported, the Right Honorable the Governor in Council resolves to fix 15 Rupees the hundred Indian Maunds, or such other price as may finally be determined on as the price for export to Calcutta, as the general price for Salt for export at the Presidency Stores.

12. The other point to be considered is the providing a sufficient and certain supply. The scale of manufacture hitherto, which has been adapted to the actual demands, would not meet the wants of a very extended export trade; but it may be increased almost indefinitely, and the Government would wish the Board of Revenue to give their attention to the subject. It is desirable that before the commencement of each season of manufacture, the Board should endeavour to ascertain, in communication with the trading community at the Presidency, as well as with the Coast Collectors, and through them with the commercial classes at other ports, what will be the probable demand at each place for shipment, and arrangements should be made for regulating the manufacture accordingly, independently of, and in addition to, that required to supply the home and inland sales. Under the new rule, which requires that there shall always be two years' supply in store, it seems likely that by these means so large a stock would soon be accumulated as would be sufficient to meet any probable demand.

Extract Minutes of Consultation, 26th March 1854, No. 358.

21ST JULY, 1855.

The Government being of opinion* that the principle laid down in the Circular of the Sudder Board of Revenue, North

Vide C. O. 31st May, 1855.
* E. M. C. 17th Feb, 1855.

Western Provinces, dated 15th December 1854, No. 18, on which certain pensions payable from the Public Treasuries may be commuted, should be introduced into this Presidency, the following rules are, with the sanction of Government, published for the guidance of the Revenue Authorities, and for the information of Pensioners generally.

2. The Board are authorized to sanction, on the reports of the local authorities, and with the consent of the recipients, the commutation of all hereditary pensions and Malikanas to *dispossessed* Poligars or pensioned Rajahs, of the value of Rupees 100 and less per annum, at the rate of 20 years' purchase, or Rupees 200 for every 10 Rupees of annual pension. Allowances granted for the benefit of Institutions of a permanent character as Mosques and Pagodas, and which have usually been regarded as perpetual, will also be commuted at the same rate, but with the previous sanction of Government.

3. The Board may also authorize in the same manner, and at the same rate, the commutation of all personal pensions of Rupees 100 per annum and less, which may have been declared hereditary by Government on distinct references.

4. With regard to grants for the support of Durgahs, Tombs, Tuckeyas, or Makans, which are not considered hereditary, but are liable to resumption or reduction on a lapse, the Board will be prepared to recommend to Government the commutation of the same at a rate depending on the ages of the incumbents, and the prospect of the continuance of the allowances beyond their lives, but not exceeding in any case the maximum of 15 years' purchase.

5. The Board are also authorized to commute, on the reports of the local officers, and with the consent of the recipients, all *life pensions* of twelve Rupees per annum and less, at the rates entered in the subjoined Schedule; provided that the applicant for commutation is certified to be in good health at the time of application.

Age of Pensioner.	No. of years' purchase.	Age of Pensioner.	No. of years' purchase.
Under 10 years.....	13	45 to 50.....	9½
10 to 20.....	12½	50 to 55.....	9
20 to 25.....	12	55 to 60.....	8
25 to 30.....	11½	60 to 65.....	7
30 to 35.....	11	65 to 70.....	6
35 to 40.....	10½	above 70.....	5
40 to 45.....	10*		

6. With the view of preventing the fraudulent or erroneous re-issue of pensions commuted in whole, or in part, under the foregoing rules, the Collectors are required to keep a separate Register in their offices, of all pensions so commuted. This Register should be kept in the form subjoined, and must be referred to on every application for a commutation; and in every case submitted for the orders of the Board, it should be distinctly stated that the Register has been examined.

Number.	Number of District Pension Register.	Name of Pensioner.	AMOUNT OF PENSION.		Nature of the Grant.	Date of sanction of Government.	Date and amount of Commutation paid.	REMARKS.
			Monthly.	Yearly.				

7. By the term recipient of any pension, is to be understood the person or persons whose names are registered in the district lists, without reference to other members of the same family who may participate therein. The consent of the head of the family, or of the registered recipients, shall alone be deemed sufficient for the purposes of the commutation authorized by these rules;

but the Collector may, if he see cause, order the distribution of the purchase money among the members of a family, in the proportion in which they may have been accustomed to participate in the pension.

8. These orders are to be made known to all pensioners, and Collectors are instructed to endeavour to buy up all pensions of trifling amount at present. These petty payments, the correspondence, accounts, and references connected with them, occupy much of the time of the Collectors, Revenue Board, Civil Auditor and of Government, which may be much more profitably employed; and many of the pensions, or the shares into which they are divided, are so small, as to be wholly insufficient for the subsistence of the recipients, and would therefore be gladly commuted in many cases on the favorable terms authorized by these rules; while the relief which would thus be occasioned to this and other offices would be great.

21ST JULY, 1855.

Under instructions from Government,* I am directed by the Board of Revenue to request that the Statement of Contingent Charges, commencing from the 1st May last, may be prepared for each quarter of the Official,† instead of (as hitherto) the Calendar year, and that a comparison be shown between the charges incurred on the same account in the corresponding quarter of the preceding year.

2. The Board further desire me to request that you will transmit, with the least practicable delay, the Statement of Contingent Charges for the month of April 1855, compared with those for April 1854.

8TH AUGUST, 1855.

Ext. Min. Con. 13th July 1855, Rev. Dept. No. 847.

Vide C. O. 25th Sept. 1854.

Para. 5. In connection with this subject, it seems proper here to advert to a class of

cases which are understood to have occurred in the Northern Circars, in the course of the improvements in the deltas of the Godavery and the Kistnah. The Government have reason to believe that, in some instances, channels have been taken through Zemindary lands, without the permission of the owner, and without any compensation. This course is wholly and strongly disapproved by the Government. Act XX. of 1852, gives full powers to the Government to take land required for any public purpose, with due care that the value of it shall be paid to the owner; and the course prescribed by that Act should invariably be followed hereafter. The Government resolve to send copy of this para. through the proper channels, to the local authorities of both the Revenue and the Engineering departments, with the strict injunction that henceforward they shall neither take, nor permit to be taken, any land, being private property, for any public purpose, except either by the free consent of the owner given in writing, or under the provisions of the Act above cited, a copy of which shall also be furnished to District Engineers. In every case of a road, canal, and other work, requiring land, the report of the Engineer shall state what part of the land so required is Zemindary or Enam land, or otherwise private property having a saleable value; and the course directed by Sections I. to III. of the Act shall then be taken for obtaining possession of the land; and, if necessary, the steps prescribed in the succeeding Sections for determining the amount of compensation, and the parties entitled to receive it, shall be taken without delay. The probable amount of the compensation shall be included by the Engineer in his estimate for the work.

15th AUGUST, 1855.

I am directed by the Board of Revenue to request, that from the 1st Ultimo, you will forward to this office a copy of the periodical Rain Registers transmitted to the Department of Public Works.

17TH AUGUST, 1855.

Vide C. O. 19th Dec. 1855. In consequence of the peculiar state of the season, I am directed by the Board of Revenue to request that you will, until further instructions, report fortnightly the condition of your district, and the prospects of the season, with a brief note of any marked rise in the prices of grain.

7TH SEPTEMBER, 1855.

(To Maritime Districts.)

Vide C. O. 26th Oct. 1854.

" 27th Oct. 1855.

E. M. C. 12th July, 1855.

I am directed by the Board of Revenue to inform you, that from the 1st of October 1855, 424 Mercals of Salt will be reckoned as the authorized equivalent

of 120 Indian Maunds.^(a)

(Para. 2 omitted as definitive orders on the subject were afterwards issued in C. O. 18th July 1856.)

13TH SEPTEMBER, 1855.

Ext. Min. Con. 31st August 1855, Rev. Dept. No. 1174.

The Governor in Council is still of opinion, that the proposed supply of stationery to the Local Museums, on indent, is objectionable; but as it appears from the above letter from the officer in charge of the Central Museum, that his original estimate of the monthly allowance required from Government for the support of these Institutions, was not intended to meet such charges as those for stationery or furniture, or other articles usually supplied, on indent, to Government Institutions—the Government resolve to increase the monthly allowance granted in Extract Minutes of Consultation, dated 16th February last, No. 214, and to fix the monthly allowance from Government to each Local Museum at (Rupees 55) fifty-five Rupees per mensem, in lieu of fifty Rupees, as formerly granted on the above date.

2. It is to be distinctly understood that the allowance now sanctioned must suffice for all ordinary contingent expenses, inclusive of stationery, and establishment. The articles of furniture and the fittings requisite for the Museums will be supplied in the first instance by Government. The indents will be submitted to Government for approval, and will be sent with their orders to the Military Board.

3. The Government will also be prepared to sanction the expenditure necessary to adapt any available Government building for the purpose of the Local Museum; but a distinct Estimate, in the ordinary form, must be submitted as a necessary preliminary.

4. These proceedings of Government will be communicated to the Revenue Board, and will be considered to supersede the orders conveyed in Extract Minutes of Consultation, dated 26th July last, No. 990.^(b)

^(a) *Vide also Notification in Official Gazette, 1855, page 1036.*

^(b) *Omitted in this Collection, in consequence of their having been superseded by these orders.*

19TH SEPTEMBER, 1855.

Fide C. O. 2nd June, 1855. The Government having reviewed, in Ex-

Para. 2. tract Minutes Consultation, 4th August

* Dated 4th June, 1855. 1855, the report* of the Court of Wards, on the management of the Minors' Estates under their charge, as well as of such estates of incapacitated proprietors as are committed to independent administration, and having directed the use of certain forms for obtaining from the several Collectorates in which those estates lie, more systematic information than has

Para. 6.

been hitherto supplied, I am instructed to furnish you with the accompanying 6 forms, with an Extract from the first mentioned communication, in which the object of these forms is explained, and to request that your attention may be given to the points noticed by Government.

* 2. The Court of Wards have also been directed to call for the immediate submission of any reports for Fusly 1263 which may be still due, as it is the opinion of Government that "it might fairly be expected that the reports should be submitted by Collectors within two, or at the most three months, and be laid before Government within four months after the close of the Fusly to which they refer." In forwarding your report for Fusly 1263, should you have not done so already, you will be pleased to furnish the details indicated in the forms now forwarded; but as it is intended that the present order should come into full operation only in the reports for Fusly 1264, you are requested not to postpone the transmission of your report for the previous Fusly, in consequence of any difficulty which may arise in filling up the forms.

Para. 9.

3. Government are also desirous that future reports submitted to them should exhibit the year in which each property came under charge of the Court of Wards, together with the cause of its being under management, whether minority or other incapacity, the age of the minor heir, and the year in which he will attain his majority and become entitled to possession. You are requested to afford all the information in your power on these several heads, to enable the Court to embody the same in their reports.

Para. 10.

4. With reference to the estates of minors not actually under the charge of the Court of Wards, but under that of relatives or parties unconnected with the Court, the Collectors of the districts in which these estates lie, are required to call upon the managers of such properties to furnish them with accounts of their management. Collectors will then report briefly to the Court of Wards as to their general administration.

Ext. Min. Con. 4th August, 1855, Rev. Dept. No. 931.

Para. 6. The various statements submitted by the Court from the several districts are without system or agreement. With the view of obtaining in future years a correct view of all necessary matters connected with the management of the estates, the Government have prepared a set of six forms, which are to be used hereafter in making the reports. The Collectors will submit statements in these forms to the Court, and the Court will compile all together into one statement to accompany their general report. They will also include in their general statement the management estates in the Northern Circars, and for this purpose the Commissioner will be instructed to transmit his report to the Court. The forms will show the chief statistical facts of each estate, as respects the number of villages under each kind of settlement (No. 1); the particulars of the settlement of the ryotwar villages (No. 2); general abstract of the demand under all heads of revenue (No. 3); the demand, collection, and balance from all sources of revenue (No. 4); the total receipts and charges of all kinds, and the financial result (No. 5); and lastly, a comparison of the demand, collection and charges, with those of the previous year (No. 6).

* *Foolscap.* The statements should be on the same sized paper,* and in the same arrangement of it, as the forms.

No. 1.

Statement showing the number of Villages under the several modes of Settlement in the Estates under management in Fusly 1265.

DISTRICT.	ESTATES.	NUMBER OF VILLAGES.				
		Ryotwar.	Rent.	Amany.	Enam and Shrotrium.	TOTAL.
1	2	3	4	5	6	7

NO. 2.
Statement of Cultivation and Settlement of the Ryotwar Villages of the Estates under management for Fyuly 1265.

District.	Names of Estates.	DRY.		WET.		GARDEN.		TOTAL.		Total assessment.	Fazul and terra-jasy.	Total assessment.	Deduct remissions.	Remaining net settlement.	Add ready money collections.	Grand Total.
		Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

No. 3.

General Abstract of the whole Revenue Demand of the Estates under management for Fyuly 1265.

General statistics of the whole revenue demands of the District under management for a year 1800.												
District.	Names of Estates.	• LAND REVENUE.				• SUNDRY SOURCES OF REVENUE.					REMARKS.	
		Ryot- war.	Village rents.	Anany, or divisi- on of the produce.	Shortum of the jody.	Total.	Motur- phia.	Small farms and li- censes.	Extra revenue. •	Grand total.		
1	2	3	4	5	6	7	8	9	10	11	12	13

No. 4.

Statement showing the Demand, Collection, and Balance of the whole Revenue of the Estates under management for Fyuly 1265.

Statements showing the Demands, Collections, and Balance of the various accounts of the Estates under management for Fyisy 1265.													
District.	Names of Estates.	DEMAND FOR FYULY 1265.			COLLECTIONS TO THE CLOSE OF THE FYULY.			BALANCE AT THE CLOSE OF THE FYULY.			Subsequent collections and remissions up to Balance.		
		Arrears.	Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14

No. 5.

Financial Statement of Receipts and Charges of the Estates under management for Fyuly 1265.

District.	Names of Estates.	Amount of Credit at the end of Fyuly 1264.		Income in Fyuly 1265.		Total of columns 5 and 8.		Charges.										Balance to the Credit of the Estates.		Difference between columns 5 and 22.		REMARKS.
		Cash.	Company's paper.	Interest on funds in col. 8, of statement No. 4.	Invested. Rent of houses and other income.	Total.	Establishment & maintenance expenditure.	Marine expenditure.	Polishush.	Total of management and polishush.	Maintenance and education of the minor.	Allowance for other members of the family.	Payment of other miscellaneous disbursements.	Total Charges.	Per centage of establishment and subdwarved on collections of the year.	In Company's paper.	In Cash.	Total.	Increase.	Decrease.		
		21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	

NOTE.—All charges appertaining to the subjects of columns 11 and 12 should be entered in those columns.—The Collector's Statement should contain in a foot note the details of the charges entered in column 14.

No. 6.

Comparative Statement of Demand, Collection and Charges of the Estates under management, between Fyulre 1264 and 1265.

District.	Names of Estates.	DEMAND.				COLLECTIONS.				CHARGES.				REMARKS.												
		Land Revenue.		Sundry Sources.	Total.	Land Revenue.		Sundry Sources.	Total.	Management and Police.		Other Charges.	Total.													
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
		Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.	Fusly 1265.	Fusly 1264.

8. The amount set down in the list for the district of Chingleput is not for Tuccavy of any kind; but to form a fund from which to entertain temporary establishments for the custody of such estates as it may hereafter be found necessary during the Fusly to sequester for arrears of kist. This is altogether a novel demand, and cannot be complied with. When it becomes necessary to attach an estate, the Collector has authority* to entertain the requisite establishment for its management, reporting the case to the Board; and no sanction for an advance for such purposes is at all necessary.

* Regulation XXVII. of 1802, Sec. X.

9. Of 1,520 Rupees asked for in Tinnevely, 500 is for rebuilding houses burnt down; no occasion for the advance has yet arisen, but it is asked for on the chance of such occasion arising. The Government decline to comply with this request. With reference to this application, as well as to that from Trichinopoly above noticed in para. 7, the Governor in Council wishes it to be distinctly understood that Government advances are not by any means to be looked for in such cases as a matter of course. It is only where there may be special circumstances or peculiar distress, that such aid may be properly applied for by Collectors, and always by special report, with detail of the circumstances.

10. Advances for the manufacture of salt stand on the same ground as for cultivation; they are open to the same abuses, and are not more necessary; and the Government resolve to apply to them the same rules. The advances asked for in Fusly 1265 are noted in the

margin. In Ganjam, where the amount is small, two-thirds may be given this year, and the issue discontinued afterwards. In the other districts the same course will be followed as was taken in 1853 in the case of cultivation Tuccavy in Chingleput; and as ordered above in the case of other districts; viz. that two-thirds of the estimate should be granted this year, one-third next year, and that thenceforward the practice of issuing Tuccavy should cease.

11. In the district of Canara a sum of 48,600 Rupees is asked for as an advance for the purchase of salt. It is not clear whether this relates only to salt brought from Bombay, or whether it includes also the price to be paid for home-made salt. In either case it does not appear that sanction for an advance is necessary. In the case of home-made salt, no advance indeed is made, the salt is paid for on

delivery; and as respects Bombay salt, the necessity of special sanction for an advance for the purchase is not apparent, as it is presumed that the salt is paid for on delivery, and the charge immediately debited in the accounts.

12. In accordance with the views above recorded, the Government sanction disbursements of Tuccavy ordinary, and for the purchase of salt to the extent noted below, amounting in the aggregate to Rupees (1,09,151) one lac nine thousand one hundred and fifty one, for Fusly 1265, and to Rupees (50,750) fifty thousand seven hundred and fifty, for Fusly 1266.

	Fusly. 1265	Fusly. 1266
For cultivation, &c. 93,651	43,300	
For salt..... 15,500	7,450	
	1,09,151	50,750

	FOR CULTIVATION, ETC.			FOR SALT.		
	Proposed by the Board and the Com- missioner.	Sanctioned by Government.		Proposed by the Board and the Com- missioner.	Sanctioned by Government.	
		F. 1265.	F. 1266.		F. 1265.	F. 1266.
Ganjam,	11,800	8,000	4,000	600	400	0
Vizagapatam,	3,000	2,000	0	3,400	2,400	1,200
Rajahmundry,	24,720	16,500	8,000	6,542	4,600	2,200
Masulipatam,	10,300	7,000	3,500	8,104	5,400	2,700
Guntoor,	2,500	1,700	0	2,500	1,700	850
Canara,	12,000	8,000	4,000	48,600	0	0
Tanjore,	45,000	30,000	15,000	0	0	0
Chingleput,	1,800	0	0	0	0	0
Nellore,	2,900	2,000	0	1,500	1,000	500
Trichinopoly,	250	250	0	0	0	0
Bellary,	20,000	14,000	7,000	0	0	0
Tinnevely,	1,520	700	0	0	0	0
Cuddapah,	500	0	0	0	0	0
Kurnool,	5,000	3,500	1,800	0	0	0
	1,41,350	93,650	43,300	71,246	15,500	7,450

13. After Fusly 1266, it will be understood that the issue of advances, for cultivation as well as for the manufacture of salt, forms no part of the ordinary system of the revenue administration. Seasons of extreme drought do occur, such as to render assistance necessary even to substantial ryots; and in such exceptional years there is less objection than usual to the Government coming forward as lenders. In seasons of this character, therefore, the Government will still be prepared to receive applications for advances. But so great are the abuses inevitably attending the distribution of Tuccavy, and so injurious its effects, direct and indirect, both as regards the Government servants, the immediate recipients, and the body of ryots in general, that the Government must impress both on the Board and on Collectors the necessity of making recommendations, even in such cases, with much discrimination and moderation.

1ST OCTOBER, 1855.

Ext. Min. Con. 18th September, 1855, Pub. Dept. No. 1238.

The Governor in Council considers it objectionable that the Superintendent and Agent for Army Clothing should be called on to supply cloth for peons' belts and other office uses; and he directs that henceforward cloth required for such purposes shall be purchased in the shops. Applications for cloth will, like the Indents at present, be submitted to the Military Board;^(a) and will be of the nature of an estimate, specifying the object for which the cloth is required, and the quantity, description and probable price. The application or estimate having been passed by the Board, the disbursement will be passed among the contingent charges, on the passed estimate as a voucher.

5TH OCTOBER, 1855.

Vide C. O. 7th June, 1855.
" 29th Oct. "

* C.O. Book, page 337, Note 3.

It having been brought to the notice of the Board of Revenue, that inconvenience would result from carrying out, in all cases, their order dated 29th May 1843,* I am directed to inform you that petty sales of land for small ryotwary balances may be allowed to take place at the Talook Cutcherry, in the presence of the Tahsildar, or such other servant as may be deputed by the Collector for the purpose.

2. The Board observe that the rule alluded to merely says, that a European Officer should be present "in all practicable cases," and that it will be sufficient if this is done in selling Mootahs and important Estates in ryotwary districts.

20TH OCTOBER, 1855.

(To Eastern Coast Districts.)

Board of Rev. Calcutta, to Govt. of Bengal, 22d Sept. 1855.

With reference to para. 2, of Mr. Under Secretary Young's letter, No. 167, dated the 24th March 1854, I have the honor, by direction of the Board of

^(a) The Govt. afterwards, in E. M. C. 8th March 1856, R. D. No. 275, delegated to the Board of Revenue the duty of checking and passing applications for cloth for Peons belts, both in the Revenue and Judicial departments.

Revenue, to solicit that the Government of Madras may be addressed with a view to the enforcement, during the ensuing season, and in future, of the practice (which was observed last year) of hoisting a distinguishing flag at the mast heads of Country sloops, while passing up the Hooghly, with cargoes of salt, i. e. (as before) a square piece of red bunting would serve for Government, and of blue for private salt.

2. The necessity for the present reference is owing to a report from the Superintendent of the Western Chokeys of the arrival of some Salt sloops without any flag on board, and of inconvenience from want of those means of recognising them which were before available.

27TH OCTOBER, 1855.

(To Maritime Districts.)

Vide C. O. 7th Sept. 1855. The Board observe that the object of their Notification and Circular of 7th September 1855, was to cause 424 mercials of salt to be sold for 120 Rupees. The authorities in Guntoor are consequently correct in lowering the price of a mercial of salt, and Mr. Elton will adopt measures to cause the orders of the Board to be properly understood by the salt servants of his district.

2. Ordered that a copy of the above Proceedings be forwarded to the Collectors of all Maritime districts for information and guidance.

29TH OCTOBER, 1855.

Vide C. O. 5th Oct. 1855.

The Board of Revenue having reason to believe that the purport of the form of advertisement for the sale of lands circulated with their letter of the 30th April 1855, has not been correctly understood, resolve to explain that the advertisement, which is drawn out in conformity with Section XI. Regulation XXVI. of 1802, is intended solely for the information of intending purchasers. It is therefore purposely concise, and confined to those points which an intending purchaser requires to know, viz., the time and place of sale, the extent and nature of the land to be sold, its fixed assessment, and the proportion of the assessment which will be due for the current Fusly from the date of sale, and for which

the purchaser will be liable. When, therefore, land is sold at the commencement of a Fusly, before the first kist is due, the full fixed assessment must be entered in the last column of the advertisement.

2. It is not intended, or necessary, that the arrear of revenue on account of which the land is sold should be shown in the advertisement. This is a point to be settled separately between Government and the defaulter.

3. The new form of advertisement is intended both for zemindary and ryotwary lands.

4. In the letter to the Board which accompanies the advertisement, Collectors are to state the amount of the arrear due by the defaulter, and to offer a brief explanation when there is any apparent striking disparity between it and the extent and assessment of the land proposed to be sold.

30TH OCTOBER, 1855.

Ext. Min. Con. 20th Oct. 1855, Rev. Dept. No. 1174.

Vide C. O. 9th Oct. 1854. 3. With reference to para. 9 of the Board's letter, the Government are of opinion that the practice which prevails in some districts, and particularly in Canara, of debiting law charges as advances only, and adjusting them after the final close of the legal proceedings, is objectionable and inconvenient, because it complicates the accounts. This practice should be strictly prohibited for the future; disbursements of the nature in question should be debited at once under the head of law charges; and any costs repaid, or other sums refunded, should be credited as "recoveries of law charges."

4. It is very desirable however, as the Board justly remark, that some systematic means should be adopted for keeping in view the demands of Government for recovery of costs; and to this end the Governor in Council directs that Collectors shall keep a separate Memo. of charges incurred on account of suits brought against Government officers, and submit a statement with their Jummabundy reports, showing the amount of costs awarded to Government, that recovered, and the balance still due. Provision for this will be made among the new forms to be hereafter introduced on the revision of the accounts.

12TH NOVEMBER, 1855.

(To Chingleput, North Arcot, Salem, Coimbatore and Malabar.)

Board of Rev. to Govt. 27th August, 1855, No. 2232.

With reference to Extract from the Minutes of Consultation, dated 2d March 1855, I am directed to forward for the information of Government, the accompanying correspondence with Collectors of the districts through which the railroad will pass, and with the Consulting Engineer, on the subject of Colonel Pears' suggestions for introducing the greatest possible amount of improvement in the villages that are likely to spring up at the several railway stations.

2. I am instructed by the Board to state, that the correspondence now submitted, and their own consideration of the subject, satisfy them that Colonel Pears' valuable suggestions can be effectually carried out, only by the Government becoming the actual proprietor of the land on each side of the railway station.

3. This measure the Board beg strongly to recommend. They would suggest that Collectors be at once instructed to enquire and report to whom the land for a given extent on each side of the proposed station belongs, and at what outlay it can be acquired by the Government: a radius of half a mile is suggested for the purpose.

4. The Board observe that there will be nineteen stations between Madras and Salem, beyond which the stations are not yet fixed.

5. The Board conclude that for so important a public purpose, the provisions of Act XX. of 1852, can be brought into operation; but there may be instances in which proprietors already occupying portions of the ground will agree to adapt their premises to the proposed rules, retaining their interest in them, in preference to selling them at a valuation: compromises of this kind should be freely resorted to.

6. The Board would propose that, at the same time that this enquiry is in progress, the Collectors and Civil Engineers be requested to prepare in concert, ground plans of the proposed towns, adapting each to the local peculiarities of soil, slope, &c. In the plans should be included existing and proposed wells and tanks, a public tope to serve as a market place, a place for carts to stand, and an open space for troops to bivouac. Streets of various grades should be laid

down, and the area to be allowed for a house and backyard in each grade should be specified.

7. In preference to Colonel Pears' plan of giving the land on a nominal quit rent, the Board would propose to charge a suitable rent, to be applied to municipal purposes, and to reimbursing Government for the original outlay. But in preference to attempting now to lay down any general rules, they would prefer that the Collectors should accompany their plans with a sketch of the municipal rules under which they would propose that building sites should be granted at each station, adapting them to local circumstances. These rules should include a plan for managing the affairs of the town, besides fixing the rates of assessment, and providing for the lighting, watching and drainage of the town.

8. It is desirable that the towns should be built on one side of the railway, rather than that the railway should pass through them; but it is necessary that the Government should possess the land on each side, or their object will be defeated.

9. The proprietary right in the land being secured, and the suggestions of the Collectors as to the municipal rules of each township being received, the Board believe that without attempting perfect uniformity, general rules for these new municipalities may advantageously be prepared. They consider the object a most important one, and believe that measures cannot too soon be taken for securing to Government the proprietary right in the land. Where the stations are not yet fixed, it may be possible to determine their site in some degree with reference to this object.

Est. Min. Con. 28th Sept. 1855, Rev. Dept. No. 1094.

On the 15th February last, Colonel Pears pointed out to Government the expediency of endeavouring to introduce in the villages or towns likely to spring up in the neighbourhood of the railway stations, every possible improvement in the usual style of building Native villages. He thought that Government might reserve to itself the right to prohibit buildings within a certain distance of a station, except by its consent, and that, as inducement to persons to build within those limits, the land might be given free, the Government reserving the right to take the buildings on it at a future time, at a valuation. The Government fully approving of the general object proposed by Colonel Pears, referred the question to the Board of Revenue, for their opinion how it might best be effected.

2. The Board in reply state their opinion that the object can only be attained by Government becoming the actual proprietor of

all the land in the vicinity of stations; to the extent as they suggest, of half a mile in all directions. They propose that Act XX. of 1852 should be put in operation for this purpose; but think that in some instances proprietors will be willing to adapt their premises to the proposed rules, rather than dispose of them. They propose also that the Collectors and Civil Engineers be instructed to prepare general plans of towns for all the nineteen stations between Madras and Salem, adapting each to the particular locality. They would levy a rent, to be expended partly in municipal improvements; and they propose that Collectors should submit drafts of municipal rules for granting land for building, as well as for the management of the affairs of the contemplated towns, fixing rates of assessment, and providing for lighting, watching, and drainage.

3. The Governor in Council must observe, that the proposal of the Board of Revenue as above stated, that the Government should purchase land for the villages in question, when they had not already control over it, would in all probability involve a very considerable outlay. There can also be little doubt that to resort to the provisions of Act XX. 1852, in view to obtaining private land for the purpose, would be stretching the enactment beyond the object for which it was originally designed. The terms of the Act are certainly very large; but it seems obviously intended to meet the case of land needed for some specific public work, as a road or a railway, or for a building, as a Court House, Cutcherry, or the like. It could scarcely have been meant to apply to the purchase of land to be afterwards granted or let out for building purposes to private persons; still less to authorize land being taken considerably in excess of the quantity actually wanted, merely to prevent its being used in a certain manner by the present owners.

4. But supposing the land acquired, it could scarcely be expected that the Government should themselves undertake the erection of the buildings to be constructed on it. And on the other hand, it is to be feared that to impose such stringent conditions as those contemplated by the Board, on parties building on their own account, might prevent them from settling within the limits assigned for station villages; as, to avoid the inconvenience attending those conditions, people connected with the railway, and who would otherwise have fixed themselves near the station, would for the most part settle just outside the prescribed circle, and the site of the town would be transferred thither.

5. It seems to Government that too much should not be attempted, and that the Regulations laid down should be confined to such as

may be necessary to ensure width and straightness to the streets, and to guard against over-crowding, with a small provision for drainage. Where there may be waste land, the property of Government, conveniently situated for the purpose, streets and house-grounds may be marked out; and sites may be given to applicants on certain terms, such as building within six months or other fixed time, a payment of a small sum for a stone or masonry side drain in front of the house, and an annual payment for the ground. Some conditions of this kind are necessary, otherwise people are prone to get grounds, and then neglect for years to occupy them. There should be no stipulations as to the style of building; except some very general ones (as for example that the house should be either tiled or terraced, not thatched) in parts reserved for the better classes, where also the ground should be larger. The grounds in those parts designed for the poorer classes should be smaller; and the occupants should be prohibited from sub-dividing them. Subject to those or other similar conditions, the land should be made over in full proprietary with a permanent puttah specifying the conditions, to constitute

with the railway officials of various grades; occasional visits to Madras and other places; the cheapness of some materials by reason of the railway; increasing wealth on the part of some at least, it is to be hoped; the emulation arising when once a beginning should have been made; all these would operate to produce the effect sought, more surely than the direct interference of Government. Certainly the improvement thus effected would be more likely to spread; in the other case, all would be looked on as a Government work, and there would be no thought of attempting to imitate it.

8. The Board of Revenue will communicate these observations to the Collectors of those districts which will be traversed by the railway for their information and guidance. Where Government waste land may be available in the vicinity of the railway stations, Collectors will take up a moderate extent on each side of the line, and mark it out in streets and house sites, to be given for occupation to intending settlers. The Collectors will report, for the information of the Board and Government, the quantity of land which they would thus appropriate at each station, with a sketch of it, and of the land in the vicinity, and will state the terms on which it should be granted, which should be similar to those above specified.

Board's Proceedings to Government, 8th October 1855, No. 2625.

It appears from this Extract* that the report of the Board's letter of the 27th August last, has been misunderstood by the Government. It was far from the intention of the Board to suggest that "the Government should themselves undertake the erection of the buildings to be constructed on the lands allotted for building near the railway stations." They only proposed that Government should, as landlord, lease the ground to those who agreed to build in conformity with the rules, and that they should levy a quit rent on the land to be applied to re-imbursing Government for its outlay in purchasing the ground, and to municipal purposes.

2. They are not aware from what portion of their letter the Government drew a different conclusion, and entirely concur in the objections expressed by Government against such a course.

3. The Board would now venture to recommend that the Collectors may be instructed, at any rate, to endeavour to arrange with the proprietors of the land in the vicinity of the railway stations, to transfer their rights to the Government on moderate terms. As the sites of the stations are in several instances still undetermined, it may be easy for the Collectors, in conjunction with the Railway Agent, to make

terms advantageous alike to the Government and the land holder, and the Board think that if the present opportunity is lost, considerable difficulty and greater expense hereafter are likely to be entailed upon the Government. While the option where the station shall be placed remains with the Officers of Government, the Zemindars may be willing to grant land that has hitherto been useless to them, on the usual puttah terms, and Government may thus obtain a perpetual lease; in other instances similar arrangements may be made.

4. The Board would beg strongly to recommend that these instructions may be given to the Collectors, and that the Government be guided by their reports as to the measures to be taken in each case. The Board urge this from being satisfied that if the present opportunity is lost, the influence of the Collector will not suffice to counteract the self-interest of those concerned. Negotiations may not even now be successful in all cases; but if they are so even in some, much will be gained in favor of the public.

5. With the sanction of the Government, the Board desire to forward instructions to this effect, with those already issued by the Government in the Minutes of Consultation now under acknowledgment. Unless Government becomes the owner of the ground, the Board fear that the objects in view will not be attained; and although their plan would entail expense in the first instance, the outlay would be reimbursed from the quit rent collected. The rules which the Board contemplated establishing were intended principally to ensure cleanliness and security from fire. The Board themselves would deprecate any rules of such a stringency as would prevent persons from settling in the limits, and they had hoped that the success of these towns might make the object of the Municipal Act better understood, and facilitate its general introduction into towns where Government is not the landlord.

Ext. Min. Con. 16th Oct. 1855, No. 1157.

In these Proceedings the Board of Revenue press on Government the expediency of taking measures at once to obtain possession of land now private property in the vicinity of railway stations, conveniently situated for the location of station towns or villages; and they urge that this should be done before the final decision as to the position of the several stations shall have raised the value of the adjoining land.

2. The Government observe that it is not at all their wish to become the exclusive possessors of land in the situations referred to; or to deprive the present owners, whether zemindars or ryots, of the

legitimate profit resulting from the increased value conferred on such land by the vicinity of the stations. On the contrary, they rejoice that those parties will thus be gainers by the railway; and they regard the circumstance as eminently calculated to inspire the local and agricultural population with an interest in the railway and its concerns, which cannot fail to be beneficial in various respects. The Government desire to avoid taking advantage of their better knowledge to obtain the land on cheap terms. The Board are therefore requested to act on the views communicated in Extract Minutes of Consultation September 28th, para. 8.

3. Adverting to paras. 1 and 2 of the Proceedings under reply, it is observed that the Board are under a misapprehension. The part of the former order of Government referred to, appears to be para. 4. But on a careful perusal the Board will perceive that Government did not there impute to them the proposal that the Government should erect the buildings; the sense of the passage is that the Government could not be expected to do so, and that the rules proposed by the Board would be likely to deter private persons from building.

19TH NOVEMBER, 1855.

With reference to the Board's Circular
Vide C. O. 7th May, 1855. Order, dated 28th May 1855, No. 1316,
I am directed to request that all letters and reports, as well as statements and returns, be in future prepared on foolscap paper.

21ST NOVEMBER, 1855.

I am directed by the Board of Revenue
Vide C. O. 29th April, 1852. to forward for your information, the accompanying Extract* from the Minutes of Consultation, dated 11th June last, regarding the preparation of Returns of the Prices of Grain in the districts.

2. The Board request to be informed particularly, whether the price lists transmitted from your district are open to any of the objections enumerated in para 6, and they will be glad to receive any suggestions you can offer for the improvement of these important returns.

3. The first point would seem to be, to determine the number of places at which the prices should be taken. These should be market towns of some importance where trustworthy agency is available, and they should be sufficiently numerous to afford a fair criterion of the prices of the district at large. Their position must also be regarded. The Board request that you will furnish a list of the towns which in your opinion should be selected hereafter for this purpose. They would also wish to know whether the establishment of public markets would be acceptable to the people and likely to succeed.

4. The returns made to the Board should of course be in the standard measures prescribed in Circular Order, 19th August 1841;* but it will probably be safer and less troublesome to the local officers to allow the talook returns to be made in the local measures, the conversion being effected in your office under the personal superintendence of an experienced officer—the Naib Serishtadar for instance—who should be held answerable for the accuracy of the returns. Under any circumstances the Board would wish you at first to send for and compare the local measure with the standard in your office—and the result should be stated in the first return. The standard measures are always intended to be struck and not heaped.

5. The grains entered in the list should only be those which are cultivated to such an extent, that fluctuations in their price would exercise some sensible influence on the prosperity of the people. You will be good enough to favor the Board with a list of these. They presume you will have no difficulty in stating roughly what per centage of the cultivation is occupied by each of these grains.

6. The Board also request your opinion as to whether the wholesale merchant's prices, or those ruling at the time in the bazar, should be taken. The former, if they could be relied on, would be the most valuable, as they of course include only the carriage and merchant's profit, and therefore come nearer to the ryot's price, than the latter which would include retail profits as well. The latter, however, would be more easily obtained, and might be checked with greater facility. It is desirable to know

which kind of prices are really given in the returns. The officer to whom the preparation of the lists is entrusted in your office, should be careful to bring to your notice, without delay, any doubts he may entertain regarding the prices declared; and the accuracy of the returns should be tested by yourself and your Assistants during your tours in the district, when also you might succeed in obtaining information which would enable you to form an approximate estimate of the prices realized by the producers as distinguished from the selling prices in the town. Care should be taken to prevent the local officers entering nirruck prices, or any but those actually obtaining during the period stated in the return.

7. With regard to the concluding part of para. 6 of the Extract Minutes of Consultation under consideration, the Board apprehend that it will be extremely difficult to obtain any reliable information regarding the sales at each price. The interference to which this would lead might be misused, and excite suspicions among the mercantile community. You will, however, be able to judge, with some degree of accuracy, from the kist's and collections, when the bulk of the ryots' sales take place. The Board will be glad if you can suggest any method by which this object of Government can be safely attained.

8. The returns to your office should be made weekly if possible, but those to the Board need not be prepared oftener than once a month. The causes which lead to marked fluctuations in price, with other such information, should always be noted in the returns. These documents are intended for record, and information of this nature often proves of great value when reference is made to them after the lapse of some years.

9. The Board hope to be favored with an early reply to the enquiries contained in this letter, and they request that the present form of returns be adhered to, until further orders.

Ext. Min. Con. 11th June, 1855 Rev. Dept. No. 704.

5. The reports have also much use in drawing attention to the imperfect method heretofore in use, and continued even up to the present time, of taking the prices of grain, so as very much to lessen the value of those returns. Not only is it impossible to say,

with any certainty, in many districts, what prices were even professed to be shown in the price statements on which the commutation rates were based, viz., whether the prices in towns or in villages, whole sale or retail, so that a comparison of the commutation rate with the prices ruling at the present or any intermediate time is practically impossible; but even now there is so little uniformity in the mode of taking the prices, that the price lists in any two places cannot be safely compared; and in many places the prices are so taken that the lists cannot be relied on.

6. Some of the elements of this uncertainty may be noticed. In the first place there is no uniformity or certainty in the measures used, even when the names are identical. A "puddy" or a "mercal" signifies very different quantities in different parts of the country, and even in different talooks and different towns of the same district. Again, it is believed to be the practice in many places to take the price simply as stated by the bazarmen of the town, without any pains to ascertain its correctness. Third, in some places at least, the price so taken is not that of the past week or month; in which case it would be, or purport to be, a record of actual facts, but is simply an estimate of the probable selling price of the coming week or month, or rather it is of the nature of a *nirrucek* or fixed rate of selling for that time. This is a powerful cause of error. The *nirrucek* may be the price agreed on; but notoriously such agreements are constantly evaded for the private interest of the parties. Again, in some districts, the price of every talook *cusbah* is given; in others only that of the one or two largest towns: it may be doubted, whether the Board have information as to the practice, on this point, respecting the returns in their office from the several districts; and yet that may materially affect the average. The last particular that will be mentioned is, that in taking the average of the several towns or talooks in the Collector's office, the quantities sold at the various prices are not considered. Thus for example, if ten *garce* are sold in one place at 80 Rupees, and a thousand *garce* at another at 60 Rupees, the average price would appear in the statement as 70 Rupees a *garce*; whereas the true average would be Rupees 60.3-2.

7. The foregoing remarks may serve to show the necessity of a change in the mode of taking the official prices of grain as well of other articles. Accurately noted, such price lists form a very useful record for many important purposes; but unfortunately, as hitherto taken in the districts of this Presidency, they are practically of little use. There is no way of correcting the erroneous price records of the past half century. But the future may be provided for; so that

at least a useful collection of information may be begun from the present time forward. To this object the Government are anxious to direct the Board's attention. They are aware that an attempt to collect accurate statistical information in this country must, for the present at least, encounter difficulties not known elsewhere; but still they believe that a useful beginning may be made by the adoption of a uniform system based on sound principles, and to be followed every where. One important requisite will be to fix some certain standard of measure, in like manner as the Rupee is already a standard of value, and such standard measure ought to be in general use, though it is not necessary to defer the contemplated reform till such a standard shall be in general use. The Government desire to commend the whole subject to the careful and early consideration of the Board.

3D DECEMBER, 1855.

Para. 4. Resolved that copies of paras
Vide C. O. 5th March, 1855.

3, 7, 8, and 12 of the foregoing Extract Minutes Consultation be forwarded to all Collectors, except Vizagapatam, Nellore and Salem.

5. Committees will be nominated in due course in all the districts, except North and South Arcot and Rajahmundry, where Committees are already appointed.

6. The Committees will adopt the suggestion contained in para. 12 of the Extract Minutes Consultation now circulated, if they consider it desirable in regard to any particular product. As a general rule, the Board would deprecate such a course, as the supervision proposed must devolve on the village officers in the great majority of cases, and it would be impracticable to exercise any efficient control over them, so as to prevent misuse or ensure an impartial exercise of the power entrusted to them.

Ext. Min. Con. 31st Oct. 1855, Pub. Dept. No. 1410.

Para. 3. Subject to confirmation by the Supreme Government, the Right Honorable the Governor in Council sanctions the holding of the Agricultural Exhibitions for 1856, on the dates and at the Stations proposed by the Board of Revenue, and in every district of the Presidency, except Vizagapatam, at a total discre-

18 Districts at Rs. 3000 each	54,000
Canara,	4,000
Total Rs.	58,000

tionary outlay of not more than Rupees (58,000) fifty-eight thousand, for all expenses connected with the Exhibitions. This sum is inclusive of that sanctioned in Extract Minutes of Consultation dated 17th August 1855, for the district of South Arcot.

7. The Government are not sanguine of any very successful results from the Exhibition in any district on this occasion, when they can be regarded only as experiments; but they are satisfied that if they have the judicious and cordial support of the local officers of all branches of the Service, they will excite the interest of the people.

8. The Board will obtain and submit to Government a final report from each of the Local Committees. That from Tanjore may be accompanied by a brief notice of the steps which have been taken for the improvement of the breed of cattle, under the sanction given in Extract Minutes of Consultation, dated 24th April last. Detailed accounts of the expenditure in each district must also be submitted for final sanction.

12. They take this opportunity of bringing under the consideration of the Board the circumstance that at Pondicherry it has been found advisable to have the inspection of some articles intended to compete, carried on by a Committee or Committees during the whole year; and that the distribution of prizes is subsequently made at the annual meeting.

6TH DECEMBER, 1855.

Collector of Chingleput to Govt. 14th Nov. 1855.

I have the honor to forward, for the inspection of the Right Honorable the Governor in Council, the accompanying envelope of an official memorandum addressed to the Tahsildar of Ootramaloor in this district, by the Tahsildar of the Poloor Talook in North Arcot, which was charged with a bearing postage of one Rupee and eight Annas at Arnee, under the postal rules now in force. The Tahsildars are at present only authorized to frank within their own districts; and the liberty taken by the Poloor Tahsildar in franking his communication to the Tahsildar of Ootramaloor has, as it will be seen, been disallowed at the Post Office. As the latter officer has, however, opened the communication thus addressed to him, and he cannot properly be charged with the postage due thereon, I beg to request that the sanction of Government may be obtained for its remission to him.

2. I am aware that this application should be submitted through the Post Master General; but as that officer had, on a previous occasion, declared himself incompetent to move in a somewhat similar matter, I have deemed it preferable, to save time, to address you on the subject direct.

3. I would take this opportunity of venturing to suggest that the Post Office Rules should be modified to meet the case of Tahsildars, and other Native Revenue and Police Authorities, having to correspond beyond their own Zillahs; and that the privilege of franking, which is now limited to their immediate superiors in their own districts, should be extended to the constituted authorities beyond them, in view to their communicating with facility and despatch, and concerting measures for the suppression of gang robberies, or the apprehension of thieves and suspicious characters, as well as upon other subjects on which they cannot but have to correspond, and which it is needless to mention, to prove the advantage to the public service which the privilege, if accorded, would convey.

Ext. Min. Con. 27th Nov. 1855, Pub. Dept. No. 1514.

It is observed that the Government have only authority to order postage on letters addressed to their Secretaries to be remitted.

2. On occasions in which Tahsildars, and other Native Revenue and Police Authorities, may have to correspond beyond their own districts, they should send the letter or packet, if not of an emergent nature, to the nearest European Revenue Authority of their own district (Collector, Sub-Collector, and Assistant having special charge) that it may be franked. If on a matter of emergency, they may send the letter or packet "prepaid" by stamps, the value of which may be included in their monthly contingent expenditure.

3. The Collector of Chingleput will thus deal with the charge now under submission, and the Board of Revenue make the necessary intimation to the above effect to the authorities concerned.

13TH DECEMBER, 1855.

*Vide C. O. 22d March, 1855.
" 21st April, 1856.*

** 21st Nov. 1855, R. D. No. 1276, annexed.*

In the above Extract Minutes of Consultation,* the Government approve, as a present arrangement, of the Board's suggestions in regard to the disposal of the printing presses ordered from America, and those now on hand.

- | | |
|------------------|-------------------|
| 1. Ganjam. | 7. Coimbatore. |
| 2. Rajahmundry.* | 8. Tanjore. |
| 3. Masulipatam. | 9. Madura. |
| 4. Nellore. | 10. Malabar. |
| 5. North Arcot.* | 11. Cuddapah. |
| 6. Salem. | 12. Trichinopoly. |

* The presses now working in these districts will be replaced by more efficient machines. Presses are now in operation at Bellary and Cuddalore.

2. Presses will accordingly be established in the districts entered in the margin, and the Board request that the Collectors will make the necessary arrangements.

3. The Government will not admit any part of the cost of working these presses as an extra charge. They are willing to leave it optional with a "Collector (with the Board's approval) to entertain only a portion of the proposed press establishment at first, corresponding with the funds available;" but the Board do not think this will be found a desirable arrangement, as it is only by taking advantage of the press to its utmost capacity that its more economical working will be fully realized.

4. The Establishment which will probably suffice for the efficient management of a press is shown in the accompanying Memo.† as well as marginally. The salaries will of course vary in different districts, and at first the full establishment need not be entertained, nor the full salary given; but whatever expense is incurred, it must be met by reductions.

† Annexed.

Proposed Establishment in North Arcot.

	RS.	A.	P.
1 Head Compositor.	25	0	0
1 Assistant.	15	0	0
1 2d do.	12	0	0
1 3d do.	8	0	0
1 Pressman.	12	0	0
1 Ballman.	8	0	0
1 Assistant do.	5	0	0
	85	0	0
Sundries.	6	0	0
	91	0	0

Establishment originally employed.

1 Compositor.	15	0	0
1 do.	8	0	0
1 do.	7	0	0
1 Pressman.	10	0	0
1 Ballman.	8	0	0
	48	0	0
1 Baller and 1 Pressman employed in the talook tappal department and paid from its funds	7	8	0
	55	8	0

5. The presses will work chiefly for the Collectors' offices, and the greater portion of the expense will necessarily devolve on these. They will however also work for the Courts, for the Educational, Public Works, Military, Postal and other local departments; and each of these must of course bear a fair portion of the expense. The manner in which this shall be effected is not yet determined; but the rule will probably be in departments which have little work to be performed (and that only occasionally) to charge for the work done at certain fixed rates, and to require those departments which have a large amount of regular work, to make

a permanent reduction in their establishment, nearly equivalent to the value of their work, and to pay for the surplus. The whole of these sums will be at the Collector's disposal for the maintenance of the press, which may also be open to private parties when not employed for public offices. The Board are in communication with the Sudder Court, the Chief Engineer, &c., as to the mode in which their respective departments shall contribute towards the expenses of the presses; but the Collectors can at once communicate with the local officers on the subject, and they will report the reductions they intend making in their own establishments, talook or hoozoor, as they may deem most expedient.

6. In the event of qualified persons not being available in their own, or the neighbouring districts, they will apply to the Board, who will engage suitable persons at Madras. The Collectors of Tinnevely and Canara will avail themselves of the private presses in those districts, to the full extent of the reductions they have made, or can make, in their respective offices. The Collector of South Arcot will in like manner make use of the press in the Provincial School at Cuddalore.

7. There are no presses yet available for the districts of Kurnool, Guntoor and Chingleput; but the Collectors of the two last districts can avail themselves of the press at Masulipatam and the Gazette Press respectively, meeting the expense by reductions in their offices.

8. The Board have addressed Government in regard to the supply of stationery and other requisites; and it has been determined that "all such articles as may be required for Vernacular work shall be provided from the amount sanctioned for "Saderward;" and "for English work, that is, for forms or other documents in substitution of writing in the English department, the paper will be supplied from the store of English stationery."

9. "In North Arcot the paper used for ordinary Vernacular circulars, &c., was French paper, such as had been previously used for talook correspondence." "For the larger form of

Ext. Min. Con. 28th Nov. 1855, para. 6.

Accounts a strong description of country paper was employed." It may perhaps be found practicable to make use of English printing paper; but the necessary funds must be drawn from the Saderward allowance, or the earnings of the presses.

10. The presses and Vernacular types, &c. are now ready for despatch, and arrangements for their reception and employment must be made without delay.

11. It will be necessary to keep a separate account for the presses, showing the charges, the receipts, and the work done for each department or office.

Ext. Min. Con. 21st Nov. 1855, Rev. Dept. No. 1276.

* 15th Oct. 1855, No. 2636.

In this letter* the Board report the result of their communications with the Collectors on the subject of establishing printing presses in the several Collectorates, in pursuance of the order of Government of the 8th March 1855.† They also detail the arrangements which they would suggest as to supplying presses to the several districts; and propose, if these are approved, to report further hereafter as to the exact mode in which the charge is to be met in each case.

2. The Collectors generally recognise the advantage of having a press in their offices; the Collector of Vizagapatam alone expresses himself to the contrary effect, and the Collector of Coimbatore has furnished no reply. Including the ten presses ordered from America, and the two recently purchased at Bellary, there will be twelve iron presses at the disposal of Government; which the Board propose

to allot to the twelve districts named in the Margin.‡ In Tinnevely and in Canara there are Mission presses which will do the work of the Collector's office; and in South Arcot the presses established in connection with the Provincial school at Cuddalore will be available; to Trichinopoly the Board propose to transfer the wooden press hitherto used at Chittoor, and for Kurnool, Chingleput and

Guntoor, they propose for the present to have autographic presses. The heavy work of the last mentioned two districts being done respectively at Masulipatam and at Madras. These propositions have the full approval of Government as a present arrangement; though ultimately it will probably be found convenient to provide more efficiently for some of the districts.

- † 1. Ganjam.
- 2. Rajahmundry.
- 3. Masulipatam.
- 4. Nellore.
- 5. North Arcot.
- 6. Salem.
- 7. Coimbatore.
- 8. Tanjore.
- 9. Madras.
- 10. Malabar.
- 11. Bellary.
- 12. Cuddapah.

3. On the subject of reduction to meet the charges of the presses, the replies of the Collectors were not generally satisfactory. While admitting the utility of a press, they yet declared in most cases that they could not provide for the cost out of their existing establishments. The Board propose however, on receiving the approval of Government for their arrangements as above explained, to communicate again and more definitely with Collectors as to the way in which the cost of the presses may be met. They suggest that a suitable plan will be to make a certain reduction in the Collectors' establishments equivalent to a proportion of the expenditure, and to provide for the remainder by charging for the work done for the Judicial and other departments, where also a corresponding reduction of establishment is to be made. By this means they anticipate that the charge will be met in a few months, though not immediately.

4. The Government are very desirous of seeing presses introduced in all the districts, in the assurance that they will be found a most efficient help in the transaction of business. But they are not prepared to admit any part of the cost of maintaining them as an extra charge, being fully convinced that the services of a press in a district will economize labor to an amount greatly exceeding its own cost. It is probable that Collectors generally do not fully realize the extent of this advantage; and it might be of use to circulate the list of papers printed at the Chittoor press in 1854. As respects the Courts too, the Government have reason to believe that the Judge of Cuddalore has taken pains to ascertain to what extent printing may be used in the work of his Court and of those subordinate to it, and has found that manuscript writing may be superseded very largely. It might be useful if the Board were to communicate with Mr. Ward, and circulate information on this subject to the other Courts.

5. The Government fully recognise the justice of the Board's observation that much of the copying work of a Collector's office is now done by the objectionable practice of employing unpaid labor. But considering how largely such work will be superseded by printing, and how greatly other work will be facilitated and shortened by the use of printed forms; and considering also how much the new system of accounts will abridge labor both in the Collector's and in the talook offices, the Government, as already said, must require that the cost of working the presses should be met by reduction. This was done in North Arcot without inconvenience, though the establishments there are far smaller than in some other districts; and no reason appears why it should not be done every where, for this simple cause, that the press will do much more work than the servants so

displaced. It seems unnecessary to admit any part of the charge even for a few months; but it will be open to Collectors, with the Board's approval, to entertain only a portion of the proposed press establishment at first, corresponding with the funds available; and thus they may obtain a part, though not the whole, of the full benefits of a press.

6. As respects the proposal to charge cash to other departments for work, reductions being made in those departments to meet the charge, the Government will not refuse assent to such a plan, if it can be fully and definitely arranged; but it must be distinctly understood that the reduction must really cover the charges. The Board will communicate with the proper authorities on this subject, and if this is finally determined on as the fittest arrangement, the Superintendent of the Government Press will furnish a scale of charges.

7. The foregoing remarks as to the reductions meeting the cost are to be applied to the cases of Tinnevely and Canara. In the former district the Collector is prepared at once to make a reduction to the amount of 50 Rupees a month; and he should be authorized to disburse an equal sum, but no more, one month with another, for printing. In Canara also a similar arrangement should be made; as well as at Cuddalore.

8. With reference to the Board's request that the Superintendent of the Government Press may be instructed to furnish an estimate of a suitable establishment for working a press, the Government observe that the Estimate referred to in Para. 18 of Mr. Bourdillon's Minute of the 17th January 1855* was carefully prepared, and would probably be found generally suitable; but both the salaries and the numbers might be somewhat

* Printed with the Board's C. O. of the 22d March, 1855.

reduced at first. Should the Board need more particular information, the Superintendent of the Government press has been directed to attend to any requisitions, that he may receive from them; and they are requested to communicate with him. It might perhaps be useful to circulate to Collectors the Memo. in which the Establishment list just referred to occurs, and which contains also the list of papers printed at Chittoor, alluded to above in para. 4.

Memorandum by S. Jeyeram Chetty.

Vide para. 2 of Mr. Bourdillon's Minute in C. O. 22d March 1855. In 1851, when you were a Member of the Public Works Commission, you were pleased to express a desire of having a Memorandum from me as to the desirableness of establishing a printing press in

this district, with a view to secure efficiency in the performance of public business. I then had occasion to institute a full enquiry into every part of the business conducted in the several departments, and calculated the amount of work a printing press could have; and submitted to you a Memo. in which I put down my thoughts on the subject, and pointed out some of the advantages that might be anticipated from its establishment. In reply you were pleased to signify your approval of the Memo. as well as your intention to establish a printing office as soon as you return from the Presidency and resume charge of the district. A printing office was accordingly established about the middle of December last, and the expense attending it has been defrayed from your own funds. On the eve of your leaving the district you were pleased to say that you would maintain the establishment till the sanction of Government could be obtained for making it a permanent one. Although during your stay in the district, you had the general supervision of the operations of the office, yet as you were pleased to entrust me with its immediate superintendence, and as I have had an ample opportunity of closely observing its practical working, I now beg to lay before you somewhat in detail the beneficial results that have accrued from the working of this establishment, with some suggestions as to the mode in which it may be amalgamated with the general establishment without any additional expense to the State, in order that you may bring the subject to the favorable notice of Government, with a view to its sanction being obtained.

2. Extensive as the business of a Collector's office is, the necessity and importance of a printing office is almost self-evident. A Collector in the course of his administration has to issue Circulars on a variety of topics; but for want of an agency sufficient to copy such numerous Circulars, the public business in general is conducted in a clumsy and unsatisfactory manner, attended with delay and confusion; and much of the useful information affecting the interests of the ryots and public obtains little or no circulation. On occasions of issuing Circular Orders to the Tahsildars and Police officers, the whole number to be sent being copied, it is in general imperfectly done, because the limited establishments attached to the Revenue and Magisterial departments are quite unequal to such a task. It is therefore, as a general rule, thrown into the hands of Volunteers, who copy them so carelessly, that in fact the papers copied often prove utterly worthless, and the Circulars consequently tend more to mislead than guide those for whose information they are intended; nor does the evil stop here. The mode in which the information is communicated to the village community is still worse. The practice

observed in the hoozoor in such cases is merely to send a Circular order to the Tahsildars, directing to make the matter generally known in all the villages within their range. In the talooks the orders so received are much abridged with a view to shorten the writing, &c., sent to the Peishcars and Turfdars; and, as a consequence, much of the useful information is omitted, and even the little that is communicated is so badly expressed as to convey no correct idea of the subject. With a small establishment at their command, and with a heavy amount of business that must be got through, the Tahsildars could not be expected to do any thing better; and when it is borne in mind that the number of villages in the talooks range from 80 to 350, it is unreasonable to think that the small number of servants in the talooks would be equal to the duties of such an extensive amount of copying as is often rendered absolutely necessary for a wide circulation of information throughout the villages. All that the Tahsildars are able to do on occasions like these, is to communicate the instructions received from the Collectors to the Peishcars and Turfdars, in the imperfect and mutilated manner above indicated; and the result is, that in many cases the agricultural classes and others are generally kept in ignorance of the benevolent measures adopted by the authorities to ameliorate their condition; and it is no exaggeration to say that it often happens that information having reference to remissions or other indulgences granted to the ryots by the revenue authorities is purposely withheld from them by the talook officers, apparently with an intention of gaining some ends of their own without any regard for the interests of the ryots.

3. It is gratifying to observe that the case is quite altered since the establishment of the printing office. The great regularity and convenience with which the business is now conducted in the various departments is most strikingly seen when contrasted to what it had been formerly. The evils, of which I have given some description, have been in a great degree effectually removed. Orders calculated either to afford encouragement to agricultural industry and the well being of the ryots, or to secure the efficiency of the village police, are printed and widely circulated among the village communities; and all matters intended for the information of the public in general are printed and circulated throughout the district. Copies of all the Circular and Standing orders intended for the Tahsildars and the Heads of Police, are always furnished to them in print; and the Sub-Collector, Head Assistant, and Assistant Collectors, Head and Naib Sheristadars, are also supplied with copies of all the important

Circulars so as to keep them informed of all the affairs that are going on in the Collector's department. Such a measure, calculated as it is to add efficiency to the public business, was by no means practicable when the printing office was not available; for of all the orders of a Circular nature, no less than about twenty copies are required in the revenue department, thirty in the police department, and about fifty in the talook tappal department, it being necessary in the last case that the Tappal Nevisindahs also should be furnished with a copy of each order for their information and guidance. When orders affecting the community at large are to be widely circulated, about two or three thousand copies are often required, an amount which nothing but a hugely augmented establishment could afford. That this could be done in writing even with an augmented establishment is altogether out of question.

4. In illustration of the absolute demand of this large extent of circulation and the necessity of having a printing office at command in a Collector's Cutcherry, I would beg to cite some instances, and in doing so I will confine myself to some of the particular cases that have but recently occurred. I shall first take the new Postal Act which was received in the month of September, with a few instructions from the Post Master General, that all the new changes contemplated by the Act should be made public throughout the district. On this occasion the details connected with the subject were to be communicated to the several local officers in the district; and in order to accomplish this, it was found necessary to issue to no less than twenty-four talook tappal officers, Circular instructions bearing upon the Act, and other orders received from the Post Master General. Besides this, a Notice embodying the principal points was to be drawn up and sent to all the villages for the information of the public in general. By the assistance of the press, this important part of the business was at once done without difficulty and in a very short space of time.

5. I have next to notice the Circular letter of 7th September last, received from the Board of Revenue, accompanied by an order of Government, having reference to the efforts to be made for the promotion of objects affecting the agricultural and manufacturing industries of the district. The first and primary step that was to be adopted in this affair, to which the Government attached so much importance, was to give the utmost publicity to the subject, so that the people at large might fully understand the benevolent views of the Government towards them, and be prepared to meet any arrangements that may be made to carry out the designs of the Government. A Notification urging the subject upon the attention of the people at

large was accordingly distributed to each village. On your reporting to the Board the steps taken by you in the matter, they called for a copy of the Proclamation, and the same was furnished to them both in Tamil and Teloo goo by Mr. Binning.

6. I would also refer to another Circular no less important than the above dated 25th September 1854, which was received from the Board with an Order of Government respecting the large demand for fibrous substances. The Government wished that the attention of all the ryots and traders should be called to the subject, and that the defects of the present method of preparing flax, as well as a better mode of making it so as to turn it to good account, should be well explained to them. It is evident that the intention of the Government could not have been better accomplished than by drawing up a proclamation giving all the details connected with the subject and furnishing each village with one, so as to induce the ryots and traders to avail themselves of the valuable opportunity of benefiting themselves by undertaking the task. In this instance too a large number of proclamations were printed and sent to the talooks for distribution among the villages; and I beg to state that the enquiries I have since made make me believe that this wide circulation has already had its desired effect to some extent; and that many people are endeavouring to improve the culture of the fibrous substances and to make it a source of profitable traffic.

7. I will now content myself with adding one more instance in which the usefulness of a printing office may be shown to great advantage. I take the benevolent Circular Order of Government to put an effectual stop to that objectionable practice of torturing the ryots for the collection of the public revenue. The enquiries you instituted into the subject leading you to believe that the practice so seriously noticed by Government does exist to some extent, and that the evil requires some remedy, you were pleased to direct that a proclamation be drawn up and circulated in each village, with a view to remove from the minds of the ryots any misconception that may exist, and to impress upon them that such a practice is by no means tolerated by the European officers, and that any instance brought before them shall be duly investigated and redress granted. By the circulation of this proclamation accordingly in each village, the subject has obtained the utmost publicity, and the benefits resulting from it can hardly be exaggerated; and I have reasons to believe that the proclamation above adverted to, will prove in a very short time one means of greatly suppressing the evil noticed by the Government.

8. While on this subject I beg to bring to your notice a circumstance, tending as it does to show that the result above spoken of could not have been expected if the press had not been at command. When the proclamation ordered by you was in the press both in Teloo goo and Tamil, a few of the Tahsildars who happened to come to the hoozoor to pay their respects to you on the eve of your leaving the district, understanding the subject, came and told me that the circulation of such a paper would make the ryots fearless and independent; and that much difficulty will be experienced in the collection of revenue; and requested me to speak to you on the subject and put a stop to the circulation of the proclamation. I pointed out to them the impropriety of their request, and the absurdity of their ideas in wishing to keep the ryots in servile subjection to them; and when they found that they could not succeed in their attempt, they dropped the matter. In bringing this circumstance now to your notice, my object is not to cast any reflections upon them, but to show how little can be expected from the local revenue officers in the way of making the good intentions of Government known to all the ryots in such cases, if, according to the former practice, a Circular Order were sent to them to give publicity to the subject. Had it not been for the free circulation of the subject to every village through the press, the best endeavours of the talook officers would probably have been devoted to keeping back wholly the information from the ryots.

9. It is thus seen from the facts above adduced, how useful a printing office has been in a Collector's Cutcherry; and I may venture to say that in none of the cases above cited, could the importance of diffusing information among a large body of people be denied. I can quote many more instances of the kind, but I think the above will be sufficient as an example to show the usefulness of the press. If there was no press available, I need not repeat what the result must have been on those occasions. I think it also important to bring to your notice how well the present mode of circulating information is appreciated by all the agricultural classes and other people. I had some opportunities of learning their sentiments on the subject; and I beg to say that they really consider it as a great boon to them. They are now no longer the dupes of the intrigues of the local subordinate officials. The information as it is now circulated in print direct from the Collector's office with his official seal and signature, indeed commands more attention and confidence of the public than it otherwise would be; and I may add that this method of conveying information appears to be one means of increasing enlightenment among the people.

10. The benefits of the press are not confined to what I said above; after its introduction, considerable improvements have been made in respect to the various revenue accounts and other periodical reports, which were hitherto full of unnecessary details, and in a complicated state. Many of the periodical returns and statements of usual occurrence have been much simplified, and a new set of forms prepared, and a number of copies printed and supplied to the talook officers with a view to diminish their labor, and expedite the transmission of the accounts. For many of the usual orders frequently occurring, viz., takeeds to the Tahsildars to get supplies on the occasion of march of troops through the district, orders respecting the attachment of property by the Courts, instructions for the apprehension of offenders, warrants for disbursements of money in the talooks, sunnuds for Village Moonsiffs, as well as for various other papers and documents on business, blank forms have been prepared and printed; and thus the ordinary routine business of the office is greatly facilitated and expedited. This system of carrying on the public business has been found very judicious; and experience shows that it has operated very beneficially for the interests of the public service.

11. Although almost all the papers of the descriptions abovementioned have been prepared and printed under your immediate orders, yet with a view to show them together, I have prepared two lists of the various papers printed in the course of this year in Tamil,

* Nos. 1 and 2. Telooogo and English, which I beg to enclose herewith* for your perusal. I have

not included in these lists the Circular Orders, Notices and Yadasts, which were printed and sent out on several occasions. I have also excluded from the list many of the unimportant papers, such as different kinds of covers, labels and other things, which, though of a trifling nature, do certainly tend to ensure clearness and despatch of business in a large public office like this. The Circular Orders sent out from the several departments are by no means few. The aggregate number of such orders issued from the different departments of this Catcherry up to the end of the last month in this year is 154, or 15 per month on an average; and the Notices or Istyars circulated among the villages amount to no less than 40, averaging about 4 per month. Besides this, the several talook tappal offices are being supplied monthly with a large number of road indexes and chellauns. This district contains twenty-four talook tappal offices, and the supply of the number of chellauns has since of late been increased. Under the recent rules passed by the Governor General of India respecting the district dawk, it has become necessary to furnish the Tappal

Nevesindahs with two different kinds of chellauns, one for despatch of packets by talook tappal, and the other by regular post offices. Each Tappal Nevesindah has to despatch packets daily to twenty-three stations, though sometimes less, with chellauns to each station; and the necessity for an extensive supply of these papers is therefore quite obvious. It was after the opening of the printing office that it has been found practicable to introduce great regularity of business in the tappal department, and to render it a useful one to the public. You are aware that this department was formerly in such an inefficient state, that the public sparingly availed themselves of it, as they had no confidence in the safe delivery of their letters, which even when delivered was often attended with considerable delay.

12. The experience of the last ten months clearly shows that many are the advantages resulting from a printing press; and there are convincing proofs of its beneficial working to justify me in recommending that it should be made permanent. Without such an establishment, the extensive business in a Collector's office cannot be efficiently performed. After the press office was opened, it has been found practicable to carry into effect many useful improvements, and this would be impossible in the absence of a press at command; and this may at once be seen from the following instance. Regulations IV. and V. of 1816 were enacted for giving powers to the Village Moonsiffs and Punchayets to hear and decide civil suits; and the last section of each of these Regulations directs that a copy of both should be in the hands of Curnuns for the use of the Village Moonsiffs; but this remained a dead letter for so long a time; and in point of fact the Regulations have hitherto been very little acted on in this district, in consequence of the enactments having never been generally communicated to the Village Moonsiffs, and the result is, that very many of them are ignorant of their duties and power, and the people have not enjoyed the benefits contemplated by the Regulations. By means of the printing office an attempt has now been made to remove this evil of long standing. Both those Regulations have been printed, in order that a copy of both may be kept deposited with every Curnum for the use of the Moonsiffs; and the required number being struck off and bound, they are about to be distributed in the course of next month. A part of Regulation XI. of 1816, as far as it concerns the Village Police, is also about to be printed, as you have directed, with a view to every Head of Village being furnished with a copy.

13. The press office will in future have some heavy additional work to attend to every year in the way of printing a large number

of blank forms for the village accounts for being distributed to the Curnums. The forms for the current Fusly were to be prepared in the talooks, and thence supplied to the Curnums; and notwithstanding extra aid was given for that purpose, the work has been attended with much difficulty and delay; and it is certain that this would not have been the case if the blank forms had been printed and distributed to the Curnums from the hoozoor; but the late period at which the adoption of the new forms in the villages for the current Fusly was settled, and the enormous amount of business with which the press was then engaged, rendered it impracticable to follow that course. I will not attempt to speak of the numerous advantages arising from the new system of accounts as it is quite out of place here.

14. Although in my former Memo. about printing, I stated my conviction that a press office opened at a Collector's Cutcherry cannot be provided with full work unless it is made available for the Civil and Subordinate Courts also, yet I find it has been constantly kept at work, only with the business of the Collector's Cutcherry. Should the office be made permanent with the sanction of Government, I think it will be proper to extend its benefits to the Judicial and other departments in the district, where there are a variety of processes and other orders of usual nature which may be printed with great advantage to expedite and ensure an efficient discharge of public business. There is also a large demand for chellauns and indexes from the regular post offices of this district; and they are perhaps now supplied from the Government Gazette press; and I think it will be more convenient if such papers are supplied from this press. In short this press office might be made available for the Civil and Subordinate Courts, Medical departments, Paymaster of Vellore and other public offices.

15. Having carefully watched over the progress of the press office ever since its establishment, and being fully convinced of its many beneficial results in regard to securing the efficiency of public business, I beg to recommend it as the one most absolutely required in a Collector's Cutcherry in connection with its general establishment. This can be easily done without any extra expense to the State. Before, however, making any proposition as to how it could be done, I beg to report to you the particulars of outlay incurred by you on account of the present press office. The cost of presses, types and other materials, amounts to Rupees 1,073-12-9. There is a sufficient quantity of types in the three languages, English, Telooogo and Tamil, to meet all ordinary purposes, and there are also materials enough for tabular forms. If it is to be put on a proper footing, it will be perhaps as well to provide it with an iron press and a few more materials. The charges incurred up to October last on account of the establishment, &c.,

amount to Rupees 478-6-6, which, in addition to the cost of materials, makes a total of Rupees 1,552-3-3 as per enclosed Memo. No. 5.*

* *Not circulated.*

16. The monthly charges of the establishment, as it exists at present, amount to Rupees 48, as shown in the margin. Besides this, there are two separate hands employed as Baller and Pressman for striking off road indexes and chellauns required for the talook tappal department on a charge of Rupees 7-8 per month, which is now defrayed out of the talook tappal funds. Thus the aggregate amount of the establishment is Rupees 55-8.

As the establishment was at first entertained for a mere trial, the men were engaged on very low terms; but when it is to be retained as a permanent one, it will be necessary to allow some small increase to render the department efficient.

17. I beg to propose an establishment on a somewhat better scale, the cost of which would be 91 Rupees including extra charges, and this can certainly be covered by a slight reduction in the general establishment without impairing its efficiency. By the assistance of printing, added with the recent abridgment of many of the periodical re-

turns and reports, a considerable saving of labor has been effected in all the Native departments; and I believe no inconvenience can be experienced by dispensing with the services of one servant in each such department. The source from whence the funds can be easily made available for the purpose is given in the margin. The old practice of receiving into the Hoozoor Treasury the whole amount of the talook collections, and of sending back a portion of it on account of the talook expenses having been recently done away with, and a new system being introduced by which you are aware that the Tahsildars are allowed to retain sufficient funds in the talooks to meet all the usual expenses for every month out of the collections of revenue, the work for the Shroffs, who are now three in number, has been considerably lessened; and the Cash-keeper himself seems to have already brought to your notice that one of the

	RS.	A.	P.
1 Compositor.....	15	0	0
1 do.	8	0	0
1 do.	7	0	0
1 Pressman,	10	0	0
1 Ballman,	8	0	0
	<u>48</u>	<u>0</u>	<u>0</u>

	RS.	A.	P.
1 Head Compositor	25	0	0
1 1st Assistant do.	15	0	0
1 2d do. do.	12	0	0
1 3d do. do.	8	0	0
1 Pressman,	12	0	0
1 Ballman,	8	0	0
1 Assistant do. ...	5	0	0

	85	0	0
Sundry charges.....	6	0	0
Total..	<u>91</u>	<u>0</u>	<u>0</u>

	RS.	A.	P.
1 Shroff in the Treasury Department.....	21	0	0
1 Goomashtah in the Serishtadar's do.	19	0	0
1 Jevabneves in the Moonshee's do.	12	8	0
11 Peons employed as Coomkies in the talooks at 3½ Rs. each,....	38	8	0
Total.....	<u>91</u>	<u>0</u>	<u>0</u>

three hands may be safely dispensed with. As regards doing away with the other two offices in the Serishtadar's and Moonshee's departments, I think it can safely be done, because a portion of the work belonging to each of these departments has been transferred to the press office. With reference to the Coomkies, some explanation might be necessary. These Coomkies in fact draw the pay of peons, and are employed as assistants to the Talook Goomashtahs in copying cultivation accounts and other returns; but as these returns have been since of late simplified, and blank forms printed and furnished to them, it can be productive of no inconvenience by taking away one such individual in each talook.

18. In submitting the above suggestions I have carefully considered the wants of each department, and I feel persuaded that these propositions if carried out will by no means impair the general efficiency; as at the same time it would entail a hardship upon the present incumbents, I think it would be expedient to take advantage of each vacancy as it occurs. Till this is accomplished, the expenses incident to the printing establishment will have to be incurred as an extra charge.

19. In conclusion, I presume that the facts set forth in this Memo. are sufficient to shew the extreme desirableness of having a printing establishment attached to a Collector's office. Interested as the Government is in the advancement and well-being of its subjects, I feel persuaded that the subject need only to be brought to their notice for its sanction being obtained. The first and primary advantage resulting from such an establishment is the spread of information generally among the ryots, and how far such a spread of information is calculated to throw enlightenment is a point that requires no demonstration. Even leaving out of consideration these advantages, the order and regularity which are becoming apparent in the transaction of public business by the means of printing is a great step gained. I may be permitted to add that the outlay required after all for the purpose of maintaining this useful establishment being so scanty and insignificant, you may perhaps deem it advisable to apply for the sanction of Government for the amount wanted, without having recourse to the reduction from the general establishment as I have above proposed.

No. I.

Memorandum showing the various forms of Takeeds, Yadasts, and Reports in frequent use, printed at the Press established in the district of North Arcot, from January to October, 1854.

NATIVE DEPARTMENT.		Talook	Tamul
Memorandum directed to Tahsildars and Heads of Police respecting supplies wanted for troops marching, - - - - -		1	1
Takeed directing enquiry as to the origin of run applying for certificate, - - - - -		1	1
Do. forwarding petitions to be returned to the parties, - - - - -		1	1
Do. to Tahsildars to enquire and report on land attached for sale by the Civil Courts, - - - - -		1	1
Cash-keeper's receipt to the Tahsildars acknowledging remittances, - - - - -		0	1
Do. of do. to the Heads of Police do. do. - - - - -		0	1
Do. of do. to the Poligars do. do. - - - - -		0	1
Subpœnas issued by the Magistrate for the attendance of witnesses, - - - - -		0	1
Do. by the Joint do. do. - - - - -		0	1
Do. by the Head Assistant do. do. - - - - -		0	1
Do. by the Assistant do. do. - - - - -		0	1
Takeed to Tahsildars noticing delay in the transmission of periodical accounts, - - - - -		1	1
Monthly progress report of Maramut work from the talooks, - - - - -		1	1
Takeed forwarding descriptive roll of escaped prisoners and ordering exertions for their re-apprehension, - - - - -		0	1
Magistrate's summons to defendants, - - - - -		0	1
Joint Magistrate's do. to do. - - - - -		0	1
Head Assistant do. to do. - - - - -		0	1
Assistant Magistrate's do. to do. - - - - -		0	1
Warrants for the apprehension of offenders, - - - - -		0	1
Do. for do. of do. with stolen property, - - - - -		0	1
Takeed with a list of stolen property, - - - - -		1	1
Order to Government Vakeels respecting the lands attached by the Court, - - - - -		1	0
Tahsildars' reports respecting lands attached by the Court, - - - - -		1	1
Urzee from the Government Vakeel respecting do. do. - - - - -		1	0
Sunnud of appointment to Village Moonsiffs, - - - - -		1	1
Moozrah Irsalnamahs or orders issued on the Talook Treasuries for payment of Cash, - - - - -		1	1
Takeed noticing talook tappal delays, - - - - -		3	3
Jareeb chittah and bills prepared and sent from the talooks in the maramut department, - - - - -		4	4
Puttahs issued for trees rented, - - - - -		0	1
Puttahs for fish rent, - - - - -		0	1
Order to the Cash-keeper to despatch Bank notes to Madras, - - - - -		0	1
Monthly Irsalnamahs sent from the talooks to the Hoozoor Treasury with remittances, - - - - -		1	0
Military pension certificates sent to the talooks, - - - - -		2	2
Yadast to take charge of prisoners in transit, - - - - -		1	1
Road Index used in the talook tappal department, - - - - -		0	1
Chellaun do. in do. do. - - - - -		0	1
Indents for forms of chellauns and other papers, - - - - -		2	2
Urzee from the Government Vakeel notifying the transmission of balances collected on the sale of land, - - - - -		1	0
Tahsildar's application for sanction for ordinary payments in the revenue department, - - - - -		1	1
Do. do. in the Police department, - - - - -		1	1
Do. do. in the Maramut department, - - - - -		1	1
Moozrah Irsalnamah puttee, - - - - -		1	1
Do. do. for the sums paid on account of the refund of Stamp duty, - - - - -		1	1
Total...		31	46

ENGLISH DEPARTMENT.	
Letter forwarding the monthly accounts to the Superintendent of pensions,	1
Do. to the Military Paymaster,	1
2d Class pension certificate,	1
Receipt to the Subordinate Judge for money received,	1
Do. to the Civil Judge for do.	1
Do. to the Post Master for do.	1
Collector's salary bill,	1
Sub-Collector's do.	1
Head Assistant Collector's do.	1
Assistant Collector's do.	1
Collector's fixed tent allowance bill,	1
Sub-Collector's fixed do. do.	1
Head Assistant Collector's do. do.	1
Assistant Collector's do. do.	1
Collector's Extra Tent allowance bill,	1
Sub-Collector's do.	1
Head Assistant Collector's fixed Tent allowance bill,	1
Assistant Collector's do. do.	1
Head Assistant do. House rent bill,	1
Assistant do. do.	1
Letter to the Subordinate Judge returning record in Criminal cases,	1
Letter acknowledging the receipt of the record from the Subordinate Judge,	1
Letter to Magistrates, notifying that Notices received from them have been served,	1
Letter to Magistrates, requesting to relieve peons of this district in charge of prisoners,	1
Letter of the Sub-Treasurer, advising him of the despatch of Bank notes,	2
Official Memo: forwarding books to the Sub-Collector, &c.	1
Letter to the Chief Secretary, acknowledging the receipt of Acts,	1
Letter to the Superintendent of roads, informing him that Tahsildars have been directed to pay money on his receipt,	1
Letter to the Sea Custom Collector, respecting rum taken to Madras,	1
Occasional bill for works of irrigation,	1
Yeomiah pension certificate,	1
Register of pension application sent to Government,	1
Monthly estimate from Executive officers of the amount required in the talook for disbursement on works under their charge,	1
Supplemental estimate from do. do.	1
Receipt from Executive officers to the Tahsildars for money drawn from them,	1
Official Memo. to the Executive officers, informing that orders have been given for the payment of money applied for,	1
Daily Report of talook tappal delays prepared in the hoozoor,	1
Total...	38
CHITTOOR, } 30th November, 1854. }	115
Total, Teloo goo Tamil and English,...	

Memorandum showing the several Periodical Returns and Reports printed at the Press established in the district of North Arcot, from January to October 1854.

NATIVE DEPARTMENT.		Teloo goo.	Tamil.
Monthly statements of cultivation, transmitted to the hoozoor from the talooks,		1	1
Monthly do. extent reaped, do. do.		1	1
Do. Rain register, do. do.		1	1
Do. Price list, do. do.		1	1
Monthly register of water received in and expended from the tanks, transmitted to the hoozoor from the talooks,		1	1
Price lists of Vellore town, &c.		0	1
Talook monthly report, showing the particulars of revenue collected under different items,		1	1
Ten days' report of balance of cash in the Talook Treasury,		1	1
Particulars of the cash balance accompanying the above,		1	1
Monthly progress report of Maramut works prepared in the talooks and sent to the hoozoor,		1	0
Tahsildar's estimate of the monthly expenses required in the talooks, do. do.		1	1
Heads of Police, do.		1	1
Puttee or abstract requiring the sanction of the Collector for payment of establishment, &c. of the revenue department, do. do. of the Police do.		1	1
Supplemental estimate from the talooks,		1	1
Total...		14	14

ENGLISH DEPARTMENT.		Teloo goo.	Tamil.
Monthly Rain register sent to the Maramut Board,		1	1
Memorandum to go with the Demand Collection and Balance statement,		1	1
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Letter to the Session Judge, forwarding Calendars,		1	1
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Ten days' Cash report sent to the Accountant General,		1	1
Monthly Accounts of the charges of the Rauepet Jail, in a Book-form, do. do. Vellore do. in do.		1	1
Convicts labor report of the Jail at Vellore in a Book-form, sent to the Foujdary Court,		1	1
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19TH DECEMBER, 1855.

*File C. O. 17th August, 1855.**" 24th December "**E. M. C. 7th Dec. 1855.*

Under instructions from Government, I am directed by the Board of Revenue to request that you will submit, for the future, your Season Reports in a Tabular Statement, in the form hereunder laid down.

Statement showing the state of the Season in the district of during the latter half of November 1855.

Rain fall.	State of the crops and the cultivation operations.	Prices, whether high or low, rising, falling or stationary.	Further Remarks.

24TH DECEMBER, 1855.

*File C. O. 19th Dec. 1855.**" 15th Feb. 1856.*

Much unnecessary delay and irregularity having occurred in the transmission of the Season Reports called for in the Board's Circular Order, dated 17th August 1855, I am directed by the Board of Revenue to request that you will submit your Reports on the condition of your District punctually at the close of the fortnight.

24TH DECEMBER, 1855.

I am directed by the Board of Revenue to forward, for your information and guidance, two printed copies of an Extract from Minutes of Consultation, dated 24th November 1855, and of the papers referred to therein.

2. To enable the Board to prepare an Annual General Report on the revenue of this Presidency, they request you will forward each year, so as to reach their office by the 20th May,* a brief report on the result of the revenue administration of your district, made up to the 30th April.

* NOTE.—The Board's Report must be furnished by the 15th June.

3. You will observe that the revenue branch is to be divided into 6 heads: viz. 1, Land Revenue; 2, Customs; 3, Excise; 4, Stamps; 5, Salt; and 6, Miscellaneous.

4. Your report will embrace a notice of political occurrences should your district adjoin any Foreign territory; it will also treat of such of the subjects enumerated as Miscellaneous in Mr. Secretary Beadon's letter as may have any connection with your district. Hospitals and Dispensaries need not be noticed.

5. Your attention is particularly called to the remarks in the Extract Minutes of Consultation regarding brevity and punctuality. The Board would be glad if you could limit your annual report to about four pages foolscap, and it will be desirable to append to it a short statement showing under each head; 1, the collections during the year reported on; 2, those of the previous year; and 3, the comparison of increase or decrease. The same particulars might also be exhibited as regards the cultivation under the general heads of nunjah, poonjah, and bagayet.

6. The Board are conscious that your annual report cannot in all cases be restricted within the limits above referred to; but as the provincial reports are intended merely as helps to prepare a general report in this office, it will in most cases suffice if a passing glance is afforded of notable proceedings or measures connected with the year's administration, reference being of course made in all cases to the orders under which the authorities acted.

Ext. Min. Con. 24th Nov. 1855, Pub. Dept. No. 1497.

* *Annexed.* Ordered that copies of the above letter* be transmitted to

The Court of Sudder and Foujdary Udalt.
The Inspector of Prisons.
The Board of Revenue.
The Commissioner Northern Circars.
The Director of Public Instruction.
The Chief Engineer, Department Public Works.
The Consulting Engineer for Railways.
The Post Master General.
The Superintendent Electric Telegraph Department.
The Marine Board.

5. The reports should all be arranged in the same order under the following heads, or such of them as are applicable.

Judicial.....Civil Justice.
Criminal Justice.
Police.
Jails.

Revenue.....Land.
Customs.
Excise.
Stamps.
Salt.
Opium.
Miscellaneous.

Education.....English.
Vernacular.
Industrial.

Public Works.....Roads and Bridges.
Railroads.
Canals and Irrigation.
Miscellaneous.

* Post Office. } * NOTE—In connexion with the Electric Telegraph and
* Electric Telegraph. } the Post Office, only such facts need be noticed as
seem to bear, whether favorably or unfavorably, on
the general interests of the province. The detailed
information connected with these departments will be
furnished separately by the Superintendent of Electric
Telegraph, and the Director General of the Post Office.

Marine.....Sea going Vessels.
Inland Navigation.
Ports, Harbours and Lights.

Financial.....Salaries, Establishments and Contingencies.

Ecclesiastical.

Political.....Occurrences in, and relations with, neighbouring
Native States.

Military.

Miscellaneous.....Population.
Emigration.
Agriculture.
Forests.
Mining.
Survey, Revenue, Topographical and Geological.
Conservancy.
Vaccination.
Hospitals and Dispensaries

and any other subjects of public interest.

6th. The annual reports should commence with the current official year, and should be uniformly brought down to the 30th April. They should be submitted in manuscript to the Home Department of the Government of India not later than the 30th July following; and when all the reports of each have been collected, they will be printed in Calcutta for general circulation, and submission in that form to the Home Authorities.

24TH DECEMBER, 1855.

In paras. 5 and 6 of the Board's Circular Order, dated 30th April 1855, the practice of adjourning sales of land, and of personal property, until adequate bids were obtained, was prohibited.

2. I am now desired to forward, for your information and guidance, copies of the Extracts from Ext. Min. Con. 9th Oct. 1855. Minutes of Consultation noted in the Pro. to Govt. 29th " " Ext. Min. Con. 27th Nov. " margin, directing that the plan of adjourned sales in the case of revenue farms put up to auction be also discontinued.

3. You will therefore, whenever practicable, cause all public sales to be conducted in the presence of a European officer, and direct their being knocked down without any adjournment.

4. But in order to defeat fraud, and combinations, you will in all cases fix a minimum upset price. In the case of large rents, the upset price will require the Board's approval; but in the smaller farms this will be left to your discretion. It will be sufficient hereafter to report, for the Board's information, the

results of the sales of public farms. The highest bids may be at once formally accepted when offers are obtained in excess of, or equal to, the upset price.

5. You will likewise put up in future the Government rents for five years, taking care that ample notice is given to the public of the particulars of all such sales; where the rents are large, a Notice of the sale should appear in the *Fort Saint George Gazette*, in order to attract the attention of the new class of bidders referred to by Government.

6. The Board will immediately insert an advertisement in the *Gazette*,* notifying the proposed change in the system of rents, in anticipation of the particular notices to be issued by the Collectors, at the proper time, of the sales in each district.

Ext. Min. Con. 9th Oct. 1855, Rev. Dept. No. 1126.

A case came lately under the notice of Government, in which the sale of an Abkarry Farm having been begun, was adjourned by the Collector, with the view of getting a higher bid. The Government have already in their orders of the 3d May 1855, No. 530,* entirely prohibited such adjournments in the case of sales of property for arrears of revenue; and as they consider the practice equally objectionable in the case of revenue farms put up to auction, they resolve peremptorily to forbid them in such cases also.

2. Whenever farms of the public revenues are to be put up to competition, due notice should be given of such sales before hand, with a detail of the conditions as to deposit, &c. The sales should take place in all practicable cases in the presence of the Collector, or of one of his Assistants; and the farm, or other thing to be sold, having once been put up, should be knocked down without any adjournment.

3. This rule should be applied to topes, fishery rents, jungle rents and other items of revenue now yearly rented out in some districts, both to the larger rents now usually put up in the presence of a European officer, and to the smaller ones often necessarily left to be put up by the Tahsildars. It is desirable also that the number of those so left to be disposed of by the latter officers, should be diminished as far as possible.

4. It is now the practice in some districts to rent out every year a multitude of petty items of revenue, chiefly tank fisheries, and tope rents, which usually vary little in amount from year to year. In other districts these small items are more generally settled at a permanent "putcut" or fixed rent. The Governor in Council is of opinion that the first mentioned practice is extremely inconvenient; it renders necessary the yearly visits of talook revenue officers to ascertain the probable outturn; and it gives occasion for a vast deal of waste of time and labor. Not only are these inspections made, and the result reported to the Tahsildar; but the latter officer has to invite, to receive, and to consider tenders for all these rents, and to report on them to the Collector, whose time also is taken up in deciding on these petty references. The Governor in Council is of opinion that this mode of dealing with these trifling items ought to be changed. There are objections also, however, to the plan of permanent rents; because a rent for perpetuity, inasmuch as it cannot be made permanent in reality, becomes in effect only a rent from year to year. A rent for a fixed term, twenty or twenty-five years, is better, because the evil of frequent interference is obviated, while there is a fixed and known term for the duration of the contract.

5. It is not intended that any stringency should be exercised in fixing the amount of the rent; the object of the change of system now in contemplation is not at all to augment the receipts from these trifling sources of revenue, but to improve the mode of levying them, for the greater convenience both of the payers and of the Government. In general the average of the preceding ten years, or something less than that average, may properly be taken, with deviation on one side, or the other, in particular cases. And, increased revenue not being aimed at, it will usually be unnecessary in the case of these small rents to have recourse, in general, to public sales; while that mode of proceeding would be objectionable, as operating to introduce strangers into a village, with authority over topes or tanks, to the inconvenience of the village community. In general the renters should be either the village body, or with their consent the chief men among them, or in the case of fisheries or palmira topes, the particular classes concerned; it is only in the case of obstinate refusal by all parties in a village to agree to fair terms, that strangers should be admitted. A puttah should be given specifying the terms of the agreement; and this may properly be in a printed form.

6. The Governor in Council directs that the Board of Revenue and Commissioner Northern Circars, will consider the views here expressed; and if of opinion that they are free from objection, that

annual sales; this change, he believes, will tend greatly to raise the character of the renters by bringing in a new and more respectable class of bidders, including Europeans and East Indians of respectability. Care will of course be taken that the new terms on which these rents are to be offered should be made known as publicly as possible a sufficient time before the sales for the coming Fusly. This may best be done by a clear printed notification of this resolution of Government, in anticipation of the particular notices to be issued of the sales in each district.

8. The Board will be pleased to prepare and issue a Circular order, or orders, giving effect to the views of Government as declared in this and in the former order.

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THE

CIRCULAR ORDERS

OF THE

BOARD OF REVENUE,

ISSUED DURING THE YEAR

1856.

COMPILED AND PUBLISHED BY

JOHN MASKELL,

FIRST UNCOVENANTED ASSISTANT, REVENUE BOARD OFFICE.

MADRAS:

PRINTED BY D. P. L. C. CONNOR, AT THE PRESS OF THE SOCIETY FOR
PROMOTING CHRISTIAN KNOWLEDGE, VEPEERY.

1857.

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CIRCULAR ORDERS
OF THE
BOARD OF REVENUE.

22D JANUARY, 1856.

(To Salt Manufacturing Districts.)

Ext. Min. Con. 8th Jan. 1856, R. D. No. 16.

Vide C. O. 19th Sept. 1855. Para. 2. In para. 3 of his letter,* the Acting Collector of Ganjam speaks of the inconvenience to which the salt manufacturers are exposed, through the stoppage of advances. The advances here described are not of the nature of tuccavy; but are simply a part payment of the amount due for salt already delivered, but not yet measured. It appears to be the practice in Ganjam not to make any final payments to manufacturers till the whole salt of the season has been stored, and the accounts examined; but to make advances from time to time on account. This is a wrong system; the practice in most districts, and the proper one, is to measure and pay for salt from time to time, as it is received into store; and where that is done, the object sought by Mr. Knox in these advances is attained in a simpler and better manner. This plan should be adopted in Ganjam; and as there may be other districts also in which the practice prevails of deferring final payment for salt till the end of the season, the Right Honorable the Governor in Council resolves to circulate this order, through the Board of Revenue, for the guidance of the authorities of such districts also.

23D JANUARY, 1856.

Vide C. O. 3d Dec. 1855. I am directed to forward a printed copy of a Prize List which you will be pleased to lay before the Committee of the Agricultural Exhibition to be held in your district in the ensuing year.

2. The List is sent merely as a guide, and is not intended in any way to prevent the Committee from exercising their discretion as to the selection of objects, or as to the value of prizes.

Rajahmundry Exhibition.

LIST OF PRIZES.

	RS.	A.	P.
1. For the best sample of Cotton cleaned from the seed, not less than 4 maunds from imported seed, a few seers of the seed to accompany the sample, ...	75	0	0
2. For do. do. indigenous, with a few seers of the seed, ...	35	0	0
3. For the best sample of Indigo, grown and manufactured according to the European method, in the district, not less than 50lbs. ...	100	0	0
4. For the best sample country made do. ...	25	0	0
5. For the best sample of Salt Petre, 10 maunds, ...	50	0	0
6. For the best sample of Tobacco, 10 maunds, ...	50	0	0
7. For do. Wheat, grown in the district, not less than 200 coonchums, <i>i. e.</i> 800 seers, with sample of the crop, about a couple of handfuls in the ear, and with straw attached, ...	50	0	0
8. For the best sample of Fibre of any description suited for exportation, and the European market, not less than 4 maunds, ...	50	0	0
9. For the best Fibre, not less than 4 maunds produced from each of the following plants. Hemp, Gogoo, Plantain, Mogely, Sada (wild aloe) Kitta, Zilladoo (yeraka) and from any other plant, each, ...	20	0	0
<i>N. B. The Fibre obtaining the first prize will be excluded from this.</i>			
10. For the best sample of Cocoonut Oil, not less than 4 maunds, ...	50	0	0
11. For the best sample of Gingely Oil, 2 maunds, ...	20	0	0
12. For the best sample of Mauritius Sugar Cane, 10 maunds, ...	50	0	0
13. For the best Sugar, not less than 5 maunds, from Mauritius or from Country Cane, ...	35	0	0
14. For the best Sugar, from Palmyra Jaggery, 5 maunds, ...	35	0	0
15. For the best sample of Jaggery, 5 maunds, ...	25	0	0
16. For the best sample of Arrowroot, grown in the district, not less than 1 maund, ...	20	0	0
17. For the best Bull of any breed, <i>bona fide</i> the property of a resident in the district, and which is intended for use in the district,—the animal to be in full prime, <i>i. e.</i> not under 4 or more than 8 years, ...	50	0	0

18. For the two best yearling Bulls bred in the district, ...	20	0	0
19. For the best Cow in full milk with 1st or 2d Calf at side, ...	25	0	0
20. For the 2d best do. do. ...	7	0	0
21. For the best pair of working Bullocks, age not to exceed 7 years, ...	35	0	0
22. For the best lot of Surat Milk Goats or "cunchee makaloo" not less than 10, besides kids, ...	20	0	0
23. For the finest lot of not less than 6 Turkeys, not to exceed 2 years of age and the cocks should not weigh less than 14 to 15 lbs. and the hens 8 to 9, ...	20	0	0
24. For the best lot of not less than 6 Geese, not to exceed 2 years of age, and the Ganders should not weigh less than 12 to 14 lbs. ...	10	0	0
25. For the best lot of 12 Ducks, ...	5	0	0
26. For the best tanned Cow or Buffaloe hides not less than 12, ...	50	0	0
27. For the best 24 tanned Sheep Skins, ...	25	0	0
28. For the best 24 Kid Skins, ...	25	0	0
29. For the best 12 stamped or embossed Skins, ...	25	0	0
30. For improved specimens of Pottery, the clays from which made to be also exhibited, { to be apportioned at the time. }	50	0	0
31. For a working model of a Wind-mill adapted for raising water and capable of adjustment for grinding corn, &c. ...	75	0	0
32. For do. do. of a Water-mill for grinding corn, cleaning rice, &c. ...	75	0	0
33. For the best specimen of Iron, showing the iron stone from which produced, ...	25	0	0
34. For the best specimen of Steel do. do. ...	25	0	0
35. For the best samples of the ordinary Grains of the district, unthrashed; samples not less than 2 maunds including straw, { to be apportioned at the time. }	100	0	0
36. For the best improvements in agricultural implements, { to be apportioned at the time. }	100	0	0
37. For the finest sample of Honey in the comb, ...	10	0	0
38. For the best show of Native Vegetables not less than half a doz., ...	10	0	0
39. For the best show of Europe Vegetables not less than half a doz., ...	15	0	0
40. For the best district grown Potatoes not less than 2 maunds, ...	25	0	0

[24th Jan. 1856.]

41. For the best basket of Limes not less than 400, ...	7	0	0
42. For the best basket of large loose skinned Hill Oranges, not less than 300, ...	10	0	0
43. For the best do. Pomelocs not less than 25, ...	10	0	0
44. For the best basket of large tight skinned Oranges (sweet limes) not less than 300, ...	10	0	0
45. For do. do. bitter Oranges, ...	10	0	0
46. For the best basket of Native fruits, ...	7	0	0
47. For the best sample of Bees Wax not less than 1 maund, ...	20	0	0
48. For the best collection of dye stuffs, ...	25	0	0
49. For the best show of dyed threads of various colors, about one viss, of each color, ...	25	0	0

Any articles exhibited, not in the above list, will be considered, and prizes awarded if thought worthy.

N. B.—Prizes Nos. 23, 24, 25, 37 to 46 will, it is hoped, be provided hereafter by local subscriptions.

24TH JANUARY, 1856.

Ext. Min. Con. 20th Dec. 1855, R. D. No. 1372.

Para. 17. The Board's proposition to authorize the Collector to permit the division of gardens of inconvenient size, is fully approved. The Government are under the impression that some poonja fields also are kept waste, in the Salem district, from a similar cause, and the Collector should be authorized to permit the division of such fields also. It was lately remarked,^(a) in speaking of a village in Bellary, where the same inconvenience exists, that this division may be conveniently effected, without deranging the accounts, by adopting sub-numbers for the sub-divisions. If the Board have reason to believe that fields of inconvenient size are common in other districts where division is not now permitted, it might be well to issue a Circular Order to the foregoing effect.

(a) "The Collector's remarks in para. 15 deserve the Board's attention; some of the present fields appear to be of most inconvenient size, Mr. Pelly suggests that none should be allowed of a greater extent than twenty Acres; but even that seems too large, or at least it seems proper to allow of sub-division to a much smaller extent. No good reason appears against such sub-division under proper limitation; and it may be easily managed without deranging the accounts by the use of sub-numbers, viz., by numbering each sub-division as 1, 2, 3, &c., of the original field number. If, as Mr. Pelly suggests, any advance can thus be made towards the abolition of the present practice of remission for *Cahoolaty Bunjer*, it will be a great gain, as so far lessening interference and inquisition."—*E. M. C. 7th Nov. 1855, R. D. No. 1228, para. 4.*

1st Feb. 1856.]

1ST FEBRUARY, 1856.

(To Salt Manufacturing Districts.)

*Ext. Min. Con. 16th Jan. 1856, R. D. No. 57.**Vide C. O. 22d Jan. 1856.*** Pro. 13th Dec. 1855, No. 3296.*

In the former* of the papers above recorded, the Board of Revenue, in consideration of the length of time likely to occur in providing scales and weights in this country for weighing salt, ask permission to write to England for a sufficient number of the most suitable of the machines now in use for weighing grain, to be used for the purpose.

2. In consequence of this application, a reference was made to the Mint Master, enquiring what progress had been made in constructing a balance for weighing salt, and within what period a large number, 200 for example, of such balances could be made up.

Ext. Min. Con. 29th May 1855.
Do. do. 12th July „ No. 838.
From Mint Master, 22d Aug. „
To Do. 28th do. „
† From Mint Master 15th Dec. 1855.

The second† of the papers above recorded is the reply to that reference, and the Government resolve to communicate it for the information of the Board of Revenue.

It will be seen that Major Bell states that a balance of the new construction, suited to weigh a maund of salt, will be completed about the middle of January; and that after trial and approval, any number of the same kind may be made up in from four to six months, with some extension of the time in the event of the balance being required to be of a larger size than is above specified.

3. Such being the prospects as to having balances made up in this country, the Board will no doubt agree with Government that it is not expedient to procure a supply from England. Under the arrangements to which Government is specially restricted in procuring articles from England, viz. by application to the Honorable Court of Directors, it is not to be expected that any machines would be landed at Madras in less than a year and half at the least, from the date of writing; whereas admitting that it may take the Mint as much as a year to complete the whole number required, many will be ready at a much earlier date. No reason appears why the change from measuring to weighing should be postponed every where till it can be carried out at once in all the districts; and it will be better, in the opinion of Government, to adopt it in one Collectorate after another, as fast as the means available will admit of it.

4. The Right Honorable the Governor in Council requests that the Board will place themselves in communication with the Mint Master, in order to the decision of the question as to the proper capacity of the balances. It occurs to Government that a single maund will be too little as the maximum quantity to be weighed at once; but the dimensions of the ba-

lance may properly be made to vary to some extent with the locality, and the magnitude of the transactions at each. The Board will also be pleased to ascertain and inform Government, with as much accuracy as circumstances admit, how many balances in all will be wanted, of the several sizes.

5. The Government approve the Board's proposal that for the present the sales as well as the receipts shall be conducted by measurement as heretofore; except in Canara, and in Malabar if the Board's further enquiry shall incline them to make the change there also without delay.

2D FEBRUARY, 1856.

(To Salt Manufacturing Districts.)

Vide C. O. 1st Feb. 1856. * * * You will be good enough to
 „ 3d June „ add three extra columns to the Form F,
 which you furnish to this office at the
 beginning and middle of each month, under the Circular Order of
 3d May 1855, showing the quantity of salt you are able to set
 apart to meet the Chittagong Indent, that already despatched,
 and the remainder in store ready for shipment—thus:

GOVERNMENT INDENT FOR CHITTAGONG IN 1855.		
Quantity set apart in this district.	Quantity already exported.	Remainder awaiting export.

12TH FEBRUARY, 1856.

(To Maritime Districts.)

Vide C. O. 6th May, 1852.

Page 69, Vol. 2.

I am directed by the Board of Revenue to request that the Sea Custom Returns, which you were required by their Circular Order dated 6th May 1852, to furnish annually, may for the future be discontinued altogether.

13TH FEBRUARY, 1856.

Vide C. O. 12th April, 1855.

* Annexed.

The Board of Revenue resolve to circulate the above letter,* with samples of the paper referred to, to each Collector, with reference to their Circular Order of 12th April 1855.

15th Feb. 1856.]

THE BOARD OF REVENUE.

2. Those Collectors who are disposed to avail themselves of Messrs. Cammiade Martin & Co.'s offer will be so good as to address them direct on the subject.

Messrs. Cammiade Martin & Co. to Board, 8th Feb. 1856.

We beg to acknowledge the receipt of the Extract from the Board's Proceedings dated 30th Ultimo, transmitting a printed copy of their Circular Order dated 12th April 1855, advising the Collectors to introduce the use of French paper more extensively in the provinces, if a full and regular supply can be depended on.

2. If the Board see no objection, we beg to request that for the sake of uniformity, they will be pleased to circulate this our tender to supply each Collectorate with the quantity they may annually require of either of the accompanying three qualities of paper at the following rates:—

No. 1, at Rs. 2-2 per Ream.

„ 2, „ 2-4 do.

„ 3, „ 2-4 do.

3. At these prices, we undertake to incur the risk and expense of delivering the paper at the huzur stations on the receipt of advice from the Collectors, with whom we will correspond direct hereafter on the subject.

4. At these rates the Board will observe that there will be a saving of about 10 per cent. between the price of the French and Goa paper, at the rate named by the Collector of Coimbatore, and 12 per cent. on the price paid for Country paper, generally inferior in quality to the Stationery we offer.

5. Should our proposal be favorably entertained, we promise to import and keep on hand always a large stock of the most approved kind of paper to meet the orders of the Collectors.

15TH FEBRUARY, 1856.

Ext. Min. Con. 15th Feb. 1856, Rev. Dept. No. 175.

Vide C. O. 24th Dec. 1855. In the letter from the Collector of Vizagapatam (dated January 16th) forwarded with
 „ 1st Mar. 1856. this list, it is stated that the season reports of that district had been discontinued, as the season had closed favorably; but that their transmission will be renewed if thought desirable. The Government are of opinion that these reports should continue to be furnished regularly under all circumstances of season. But the untoward prospects

[16th Feb. 1856.]

which led to their being first called for having now happily very much improved, they may, till further orders, be submitted monthly from all districts, instead of half monthly. Collectors should be instructed to despatch them as soon after the commencement of each month as possible.

16TH FEBRUARY, 1856.

Est. Min. Con. 18th Dec. 1855, P. W. D. No. 925.

Vide C. O. 13th Mar. 1856. 6. It remains to notice Colonel Faber's own remarks. With respect to what is styled the unhealthy state of the labor market, the Government must observe that aversion on the part of the laboring classes to employment on Government works, is the natural consequence of the system of driving and compulsion hitherto in use. The penalty for that abuse must now be paid in the difficulty which will be encountered in effecting the substitution of free labor. This difficulty will be of greater or less intensity, and of longer or shorter duration, according to various circumstances; and in particular according to the tact, knowledge of character, and care to prevent abuse, which may be displayed by the officers who, under the new system, will be the employers of labor in the various localities. In some instances, it has been overcome almost instantaneously; and even in others, free labor is now abundant where but a few years ago it was stoutly maintained that none could be got. The Right Honorable the Governor in Council trusts that the Engineer Officers henceforward to be employed in the Tinnevely district, will not be found deficient in that very important qualification for their work, tact and temper in dealing with bodies of laborers, and in securing their confidence.

7. Adverting to the high rates of hire stated by Captain Horsley to be necessary on the Cotton road, the Governor in Council resolves to call on the Collector for information as to the ordinary hire of agricultural labor in that part of the country. In other districts, such a laborer cannot earn more than from 15 to a maximum of 20 Rupees a year; and unless the usual wages in Tinnevely are much higher, there is a great disproportion in that district between the ordinary rates and those paid for labor on the roads. This difference, so far as it is real and *bona fide*, increases, after some deduction for uncertainty and for the necessary absence from home, the dislike for Government work. All that kindness and considerate treatment can effect should be done to diminish that dislike; and every means should also be taken to insure that the rates charged do actually reach the laborers without deduction. In reporting the present actual wages of ordinary field labor, which should be ascertained with all possible care and

21st Feb. 1856.]

accuracy, the Collector will state also the causes which, in his opinion, operate to make the necessary wages on Government works so much higher as they seem to be. It is requested that he will give his most careful consideration to this question, which the Government regard as one of much importance, and that he will report on it at an early date. The Chief Engineer will obtain an answer also from the Acting Civil Engineer if he thinks proper.

21ST FEBRUARY, 1856.

Vide C. O. 30th Oct. 1855.
" 9th July, 1856.

* *Annexed.*

The Board resolve to forward a copy of the above letter* to all Collectors, for information and guidance. It is observed that the Court of Sudder Udalut have issued Circular Proceedings on the subject, dated 12th February 1856.

Sudder Udalut to Board, 5th Feb. 1856, No. —.

I have the honor, by direction of the Judges of the Court of Sudder Udalut, to acknowledge the receipt of your letter dated the 21st January, forwarding copy of a letter from the Collector of Salem, adverting to the refusal of the Acting Subordinate Judge of that Zillah to allow him additional time for filing an Answer in Original Suit No. 22 of 1853, and requesting that the Court of Sudder Udalut might be moved to adopt a special rule in modification of the Rules of Procedure recently issued with reference to the peculiar circumstances, mentioned by the Collector in paras. 7 and 8 of his letter now under notice, attending the preparation of answers by public officers in Suits filed by parties against them.

2. I have the honor, by direction of the Judges of the Court of Sudder Udalut, to state that there is nothing in the Rules of Procedure referred to in your letter, which in any way militates against the provisions of any existing Regulation; but in order that reasonable time may, on every occasion, be granted to public officers for the purposes specified in Section II. of Regulation I. of 1823, the Judges have resolved to instruct the different Judicial Officers subordinate to them, usually to allow two months for the preparation of answers to such complaints.

3. With regard to a further extension of this period, the Judges have directed me to inform you that a compliance with such an application must be left to the discretion of the Judge.

22D FEBRUARY, 1856.

* See annexed E. M. C.

Chingleput.
Madras.
Rajahmundry.
Guntour.
South Arcot.
Tinnevely.
North Arcot.
Salem.
Kurnool.
Bellary.

Ordered to be communicated* to the Collectors of the districts noted in the margin, for information and guidance.

2. The Board request the Collector of Madras will favor them with his opinion on the suggestion of Government contained in para. 6.

Ext. Min. Con. 11th Feb. 1856, Rev. Dept. No. 149.

With this letter † the Board of Revenue submit, in continuation of previous correspondence, the reports of the different Collectors on the various taxes levied on the making of lime. The Board treat in the first place of the taxes which affect the Presidency, and then of those prevailing in the several districts of the interior.

2. As respects the Presidency, the taxes levied on chunam are described as two-fold, 1st, the right of working the quarries situated on Government land, which right is farmed out; 2d, quit rent which is levied on the kilns. A third item being a license fee exacted from chunam burners, has already been abolished by an order of Government of the 7th August last.

3. The first item, viz. the farming out of the quarries, appears to Government unobjectionable. The amount levied is in reality not a tax, but is strictly a rent resulting from the limited supply of the commodity. If Government relinquished the demand, the village authorities would certainly enforce it for their own benefit, if that were not prevented by a strict and constant watch which in fact could not be maintained. It may be doubted, as the Board truly remark, whether this rent adds to the price of the chunam. It is evident that as the renter pays a fixed sum, it is his interest to dig and sell as much material as possible within the term of his lease, and to do this he must keep the price low. It seems too that the practice of farming out the quarries is the best mode on the whole of dealing with them, a rent or seignorage might be levied on given quantities of the commodity itself; but that system is open to obvious objection, when the opening of the Southern Canal shall have facilitated access to the quarries South of Madras, and the extension of the navigation northward shall bring the produce of the Nellore quarries into the market, the supply will be much increased, and the market price of the article will fall, as well as perhaps the amount of the rents. The proceeding of the Collector of Madras, in leasing the Veysarpady quarries appears to Government to have been proper, all such sources of sup-

22d Feb. 1856.]

ply should be made available as a means of extending competition, and lessening the stringency of the natural monopoly.

4. No change appears to the Government necessary or expedient in the management of the quarries. It seems undesirable that any special treatment should be adopted as respects the Government works.

Note.—The Superintending Engineer only applied to the Collector, because he had found it necessary to attach the quarries for non-payment of the rent.

If certain quarries were to be reserved for Government purposes, a door would certainly be opened to abuse, and it seems far better that the officers of Government, or the Contractors

to supply the article, as the case may be, should purchase chunam in the open and general market like other buyers. With reference to the necessity under which the Collector found himself of attaching the quarries in default of payment of the rent, the Right Honorable the Governor in Council would remark that probably such measures would be rendered unnecessary, and the payment be made more punctual and certain, by greater care in exacting valid security from the Contractor.

5. With reference to the letter from the Military Board (June 25th 1855, No. 96) representing that the supply of chunam for the Public Works at the Presidency is affected by the measures taken by the Collector of Chingleput for realizing the rent due by the farmers, it appears that the failure of the supply resulted more from the absence of water in the canal, than from the measures adopted by the Collector. His proceedings, so far as concerned the realization of the demand against the quarry renters, appear to Government to have been regular and unobjectionable, and he seems to have exerted himself to afford facilities to the Government Chunam Contractors.

6. As regards the quit rent levied on the kilns in the Madras Collectorate, the Board now report that the amount on each kiln is 10½ Rupees a month for ten months, and not 10½ Rupees a year as stated in their previous communication of the 26th July. They have authorized the Collector to reduce the rent to 7 Rupees a month, comparing it with the rate charged per ground for other purposes, they consider it to be moderate. The practice of levying quit rent according to the purpose for which ground is to be used is, in the opinion of Government, open to serious objection, and they consider it desirable that the Board should discuss with the Collector whether this mode of rating could not be entirely abolished, and rates be established according to situation only. It is stated that the kiln owners do not object even to the tax of 10½ Rupees a month, and this is easily intelligible because the higher the rate the more secure their monopoly. It seems that all the existing kilns, only 24 in number, are situated at one spot close to the canal basin, it does not appear whether attempts have ever

been made to establish other kilns either in that neighbourhood or elsewhere along the canal, or if such attempts have been made, what quit rent was demanded. It seems very doubtful whether the reduction now made in the quit rent will at all affect the price of chunam.

7. The remainder of the Board's letter treats of the taxation of lime and lime making in the interior. In Chingleput (para. 13) a small revenue is obtained under the head of small farms and licenses, to the amount, in Fusly 1264, of only 28½ Rupees. The Board propose to abolish that, and to charge the kilns simply with the assessment of the land they occupy, and they propose to give the same order as respects brick kilns, which are similarly taxed in the same district to the amount of 41 Rupees.

	RS.	A.	P.
Rajahmundry.....	55	8	0
Guntoor.....	44	11	9
South Arcot.....	10	8	0
<i>Tinnevely.</i>			
House tax....	19	13	6
Poll....	0	3	5
Lime kiln....	40	15	1
<i>North Arcot.</i>			
Kilns.....	17	1	9
House.....	80	13	2
<i>Salem.</i>			
Salem.....	97	14	11
Kurnool.....	182	0	0
Do. on Chunam burners.	74	0	0
Bellary.....	107	0	0
	184	4	0
	742	14	8
* Tinnevely.....	19	13	6
North Arcot.....	80	13	2
	160	10	8

is continued for municipal objects, it will be only in the towns, and only on houses of a certain rank, but probably none of the parties paying this tax live in towns at all, and at all events that they are poor and not proper subjects for direct taxation of any kind. As the general question of the abolition of the Moturpha is under the consideration of the Home authorities, the Government do not consider it expedient to authorize any change at present, either with respect to these particular imposts, or to those classed under the head of Small Farms and Licenses in Chingleput, except to direct, as regards the latter, that the taxes both on chunam and brick kilns be henceforward brought to the head of Moturpha.

8. In nine other districts Moturpha is levied either on kilns, or in a few instances on the men exercising the trade, either as a poll or as a house tax, the total amount is no more than Rupees 742-14-8, omitting Cuddapah for which district the Board had not obtained the particulars. The Board recommend that the Moturpha and poll taxes should be abolished; but that the house tax, amounting to only Rs. 100-10-8 in two districts* should be continued till it shall be determined whether such taxes are to be continued for municipal purposes. The Government observe that this is a distinction in name only, by whatever term designated, these taxes are in fact all the same. If any part of the Moturpha

9. In Nellore and in South Arcot there are shell quarries similar to those of Chingleput; but the Board do not propose to levy any tax on them. This seems inconsistent. In a short time the Nellore quarries at least will be placed by the extension of the canal within reach of the Madras market, and they will then no doubt be largely worked. The Government are of opinion that they ought to be rented out like the Chingleput quarries for what they will fetch. The same course should be followed, with the South Arcot quarries, unless a really valid ground should be produced for their exemption, on which subject the Board will report further.

26TH FEBRUARY, 1856.

Order of Govt. 8th Jan. 1856, on Pet. 2621 of 1855.

Vide C. O. 15th July. 1856.
* *C. O. 16th Nov. 1854.*

The attention of the Board is called to the circumstance that the abolition of the Mah-ratta copies of the Jummabundy accounts,* and the simplification of the accounts themselves, will effect so great a saving in the expenditure of stationery for Jummabundy purposes as will, it is estimated, fully cover the quantity required for the printed blank forms of Curnums' accounts which it is proposed to issue to them in future. It might be useful to draw the attention of Collectors generally to this fact, and to inform them that the Jummabundy Saderward may be made available for furnishing the paper for the village accounts.

1ST MARCH, 1856.

Ext. Min. Con. 25th Feb. 1856, Rev. Dept. No. 207.

Vide C. O. 15th Feb. 1856.
" 10th April "

† *On the state of the Season.*

‡ *Guntoor, Tinnevely.*

In returning the reports† submitted with this Statement, the Right Honorable the Governor in Council remarks that many of them are sent up to the Board with much want of punctuality. All are reports for the last half of January; but two‡ are dated 8th February, that from Chingleput is dated the 9th, and that from Cuddapah the 11th. The report from Coimbatore though dated 31st January, was despatched on the 8th February. The Board are requested to call the attention of Collectors to the necessity, and the easy practicability, of these returns being submitted more punctually.

7TH MARCH, 1856.

(To Maritime Districts.)

Ext. Min. Con. 3d March 1856, Rev. Dept. No. 244.

Vide C. O. 12th March 1855. The Right Honorable the Governor in Council approves of the proposal of the Collector of Sea Customs, and of the Board of Revenue, to place all pine boards, from whatever place imported, on the same footing as those from America in regard to valuation; and in order to this, he directs that the word "American" be omitted from that article of the Tariff.

" 18th Aug. 1856.

11TH MARCH, 1856.

Ext. Min. Con. 10th March, 1856, Rev. Dept. No. 279.

Vide C. O. 12th Sept. 1842. Para. 2. The Governor in Council resolves to request the Board to call the attention of the Officers subordinate to them, again, to the notification at page 635 of the Official Gazette of the 19th August 1842, respecting the docketing of enclosures to letters. The mode there prescribed should be strictly attended to; that is to say, not only the description and date of the enclosing letter should be given, but also the description, date, and purpose of the enclosures.

13TH MARCH, 1856.

* *Annexed.* Ordered that copy of paras. 2 and 4 of the above Extract Minutes Consultation be communicated to all Collectors in the provinces.

Vide C. O. 16th Feb. 1856. 2. The Collectors will, until further orders, revert to the previous practice of supplying Huzur Deloyets and Talook Peons to the Officers and others of the Department of Public Works.

" 18th March "

Ext. Min. Con. 31st Jan. 1856, P. W. D. No. 146.

2. In para. 5 of the Resolution of Government, dated 21st July 1855, it was declared that when the new Department of Public Works should have been formed, the practice of attaching Deloyets and Peons of the Collector's Establishment to the Engineer's, should cease; and again in para. 3 of Extract Minutes of Consultation of the 23d August following, that order was repeated, and it was directed that the practice obtaining in the Road Department of retaining Peons of the Collector's Establishment for the custody

of the Overseer's Cash Chests, and paying them out of the Department Funds should cease immediately. It appears from the papers submitted, that the Collector of Trichinopoly has acted literally on this latter order, and has withdrawn the Peons so attached to the Overseers of the late Road Department in his district, without any previous intimation of his intention. This step no doubt caused much inconvenience; but as the Chief Engineer has requested that the Peons may be allowed to return to the Overseers until other arrangements are made, it is presumed that the application has been complied with, and the inconvenience removed.

4. The Government resolve to direct therefore that the existing arrangements shall continue for the present.

18TH MARCH, 1856.

Board to Chief Engineer, 7th Jan. 1856, No. 58.

Vide C. O. 13th March, 1856. The Board of Revenue experience some difficulty in replying to the question of the Chief Engineer, in consequence of their possessing very imperfect information as to the organization of the present Department of Public Works, and the relative position to be held by the Revenue and Engineering Departments being still undefined. They observe also that Lieutenant Mayne's letter does not accompany the correspondence now received.

2. Pending however the preparation of fixed rules for the guidance of the two departments, the Board will state their views, in reply to the Chief Engineer's call, on the particular point which has now been raised.

3. In the opinion of the Board, the Collector has still the protective superintendence of all works of irrigation in his district; and it is his duty to keep himself informed, through the Tahsildars and other revenue servants, including the heads of villages, of the state of those works which so immediately affect the welfare of the people of his province, and the revenues of the Government.

4. The Department of Public Works has now been greatly strengthened, and to the Officers of that department all works of construction and repair have been entrusted; but beyond the actual execution and repair of the works, the Collector is not relieved from any duty, and the Civil Engineer is viewed by the Government as his colleague and executive of his views.

5. It seems therefore advisable to the Board that business should proceed on the following principles.

I. It is expected that the Civil Engineer will satisfy himself of the state of the works, by occasional personal inspection, and through his own subordinates, without waiting for application from the revenue officers. When he discovers in this manner that repairs are necessary, he will prepare Estimates for them; and the Board conclude that these Estimates, with explanatory details, will be forwarded to the Collector for his concurrence and countersignature.

II. When the Civil Engineer is thus on circuit, it should be allowable for the Tahsildars whom he meets, to bring to his notice the state of any works requiring repair, as also any projects for useful improvements. The Tahsildar should report briefly to the Collector the subjects of these direct communications, and the Civil Engineer should give them due attention.

III. When the Civil Engineer is at a distance, a Tahsildar should not address him direct, except when "emergent" repairs are necessary. In other cases the Board consider that he should, as the Chief Engineer proposes, report to the Collector, who will forward on the reports for the Civil Engineer's perusal and consideration, with any remarks which he may have himself to offer.

6. The Board hope that under this arrangement there will be a check on Tahsildars making unnecessary recommendations, as these officers may be expected to be more careful in their proceedings when acting under the immediate cognizance of the head of their own department. But the Board cannot concur in the expression which occurs in the Deputy Chief Engineer's letter, that the signature of the Collector when forwarding on these reports is to be regarded as a guarantee that useless recommendations are not made. The Collector has now no Maramut servants whom he can employ in inspecting works, and he can merely lay before the Civil Engineer the information which he himself receives. If his servants unnecessarily urge repairs either from carelessness or some improper motive, the only course which he can adopt is to inflict punishment when the Civil Engineer brings the misconduct to his notice. But the Board hope that under the arrangements proposed, by which the Tahsildars will act under the orders of their superiors, their requisitions will be made with due care.

7. Should the Chief Engineer concur in these views, the Board will issue instructions in accordance with them to the Collector of North Arcot.

Depy. Chief Engineer to Board, 16th January, 1856.

I am directed by the Chief Engineer, Department Public Works, in acknowledging the receipt of the Proceedings of the Board of Revenue, under date the 7th Instant, No. 58, to observe that he considers the proposal made by the Board of Revenue well calculated to ensure the object in view,

3d April, 1856.]

THE BOARD OF REVENUE.

17

viz., efficient execution of work in the districts, with the cordial co-operation of the Engineer and Collector; and requests that the Board will have the goodness to issue the necessary instructions to Collectors for their guidance and favoring the Central Office with a number of copies sufficient to supply, one to each Executive Officer.

2. The Chief Engineer did not intend it to be a guarantee absolute that works proposed by the Tahsildars should be considered necessary when bearing the Collector's signature; he only meant that such a check was not only desirable, but indispensable, in order to prevent the practice of thoughtless and unnecessary applications; for the Board must be well aware how frequently Tahsildars, Monegars and others, make inconsiderate and very inconvenient calls upon the time of the Civil Engineer and his department. A sifting of such requisitions by the head European revenue authority ~~cannot~~, in the Chief Engineer's opinion, be safely dispensed with.

3D APRIL, 1856.

(To Maritime Districts.)

Govt. of India to Govt. of Fort St. George, 25th Feb. 1856, Home Dept. Sep. Rev.

With reference to Section V. of Act I. of 1856, which declares it to be unlawful to import obscene books and pictures, and enacts that they shall be seized and destroyed by any Officer of Customs, I am directed by the Most Noble the Governor General in Council to request that the attention of the Customs authorities may be drawn to the Section in question.

3D APRIL, 1856.

(To Coimbatore, Malabar, South Arcot, Tinnevely, and Madura.)

Ext. Min. Con. 14th March, 1856, Rev. Dept. No. 300.

The Right Honorable the Governor in Council approves of the tribute in kind which the Collectors of Coimbatore, Malabar, South Arcot and Tinnevely, propose requiring annually from the headmen of the hill tribes of their respective districts, as a token of fealty to Government, and as an admission of liability to taxation. The proposal of the Board to instruct the Collector of Madura to require from the headmen of the hill tribes in his district, some produce in kind in lieu of money, is likewise approved. With respect to the

Chenchoowars of the Nulla Malla Hill in Cuddapah, to whom the hill produce was made over on condition of their watching the Ghâts, the Government will not object to their being exempted from the payment of any tribute, they having undertaken to watch the Ghâts, and accepted badges similar to those used by Peons, in acknowledgment of their being servants of Government.

9TH APRIL, 1856.

Vide C. O. 29th Oct. 1855.

„ 1st Dec. 1856.

As it has constantly been found necessary to direct an alteration of the dates fixed in Advertisements for the sale of land in satisfaction of arrears, in order that the prescribed period of one month may elapse from the date of the notification to the date of selling such lands, I am directed by the Board of Revenue to request that you will, when submitting future Advertisements for the sale of lands for arrears of revenue, fix the time of sale six weeks from the day on which your letter is despatched to the Board's Office.

10TH APRIL, 1856.

Vide C. O. 1st Mar. 1856.

„ 29th April „

I am directed by the Board of Revenue to request that, in your future reports on the season, you will notice the condition of such crops as Cotton, Indigo, Sugarcane, Oil seeds, &c. (if they are produced in any quantity in your district) as well as of the ordinary grain crops.

2. The Board also request that you will substitute, as far as practicable, English for Native terms, and generally afford such information on the prospects of the season as may be of value to the mercantile community.

21ST APRIL, 1856.

Vide C. O. 13th Dec. 1855.

„ 31st May, 1856.

* Annexed.

Resolved that copies of paras. 1, 2, 3, 4 and 8 of the above* Extract Minutes of Consultation, with the forms which accompanied it, and of paras. 10 to 13 of the Board's letter, be forwarded to all Collectors, for information and guidance.

2. A copy of Mr. Ward's letter* referred to in para. 3 of the Extract Minutes of Consultation, and a list of rates of printing charge,† will be circulated hereafter.

* *Vide C. O. 31st May, 1856.*

† „ 10th Sept. „

Board to Govt. 7th March, 1856, No. 724.

Para. 10. The Board have no means of judging of the sufficiency or insufficiency of the establishments attached to the Courts; but they see no reason for assuming that the Revenue are comparatively stronger than the Judicial establishments. The work of the Collectors has undoubtedly largely increased of late years, and that portion of it, in the disposal of which the presses will be of use, has undoubtedly been done to a great extent by Volunteers. If, therefore, the Collectors can make reductions in their establishments, it may be inferred that other departments can do the same in proportion to the assistance afforded to each by the Collectorate presses.

11. The replies of the several authorities to the Board's enquiries place it out of their power to carry out the wishes of Government in any other way than by charging each department for the work actually done; and they suggest that a table of rates should be drawn up at once by the Superintendent of the Gazette Press and circulated to the Collectors, at whose disposal, for the maintenance of the presses, the sums thus earned must be placed.

12. The Government have desired that every expense connected with the presses (except the original outlay) shall be met by reductions; but the Board cannot see that this is carried out in other departments; and it will be necessary for Government to lay down some rule on this point, so that the charges for printing, as well as for paper, shall be met in the same manner as has been prescribed for the Revenue department.

13. The Board would suggest that Mr. Ward's letter be printed and circulated to the Judges and Collectors in the provinces.

Ext. Min. Con. 12th April, 1856, Rev. Dept. No. 375.

In this letter the Board report on the arrangements to be made with the several departments concerned, to meet the charges of the Collectorate presses. The departments addressed by the Board were those named in

the margin.‡ In those of the Ordnance and Public Instruction it is stated that there will be but little employment for the presses, and the same will probably be the case in the Post Office; in that of Public Works it is stated to be impossible at present to

‡ Judicial.
Ordnance.
Post Office.
Public Instruction.
Public Works.

state how much there will be; in the Judicial department it is stated that the presses will be very useful; but it is pronounced impossible to meet the charge by any reduction of establishments.

2. Of all the foregoing departments, the only one respecting which an order is now required, is the last mentioned. The Government fully agree in the views of the Board expressed in para. 10. They are not at all aware that the Judicial establishments are more severely worked in proportion to their numbers than those of the Revenue department; but however that may be, the reasoning in para. 5 of Extract Minutes of Consultation, November 21st,* applies alike to both.

*Vide C.O. 13th Dec. 1855. saving of work in the Judicial department being so very great, as shown in the letter from the Judge of Cuddalore to the Sudder Udalt, the trifling cost of the printing may fairly be required to be replaced by reductions in the establishments. That cost, however, should be computed by the rates of charge hereafter to be determined, which will be fixed very low, rather than in the mode followed by Mr. Ward.

3. The Government fully approve of the Board's proposal to print Mr. Ward's letter and its enclosures, and circulate them to the Revenue and Judicial Officers in the provinces. They should be sent to all the Courts down to those of District Moonsiffs.

4. As respects the other departments adverted to above, it is only necessary to notice here that whatever work may be done for them at the Collectorate presses should be paid for either by reductions of establishment, or in cash; and in the latter case, without increase of the usual contingent charges. An exception may be allowed to this rule in the case of the Department of Public Works; because that has not yet any fixed scale of expenditure, and because its proposed establishments have been determined under the expectation of much of its work being printed. It seems probable, however, that much of the printing of the Public Works Department, as well as of the Post Office, may be done most economically at Madras, viz., that which consists of forms common to the whole department throughout the Presidency.

* * *

8. It is the wish of Government that the working of the Collectorate presses should be annually reported on by the Board for each official year. The report should exhibit the charges in comparison with the funds available to meet them, whether provided by reductions of establishment or consisting in actual receipts. It should also show the work done, and its value at the established rates of charge; and it should show for every Government Department concerned, how the cost of the work done for it

has been met. Three forms of Statements to show these three sets of particulars, will be furnished to the Board for circulation to the Collectors, and to be used in their own Report to Government.

No. 1.

Account Current of the operations of the Printing Press in South Arcot for 1856-57.

	RS.	A.	P.		RS.	A.	P.
To the following amounts of receipts available to meet the printing charges:				By amount expended on account of establishment, &c.			
Amount of reduction in the Collector's establishment,	700	0	0	Pay of a Compositor from March 1856 to March 1857, at 20 Rs. a month,	240	0	0
Do. of do. in the Civil Court of Cuddalore,	170	0	0	Do. of two do. from October 1856 to do. at 15 Rs. each per month,	180	0	0
Cash received from the Post Office Department for the actual work done,	52	8	0	Do. of one do. from March to do. at 10 Rs. per do.	120	0	0
				Do. of a Pressman from do. to do. at 12 Rs. per do.	144	0	0
				Do. of a Baller from do. to do. at 8 Rs. per do.	96	0	0
				Do. of a do. from do. to do. at 6 Rs. per do.	72	0	0
					852	0	0
				BY CONTINGENT CHARGES.			
				Value of 12lbs. of Printing Ink at 2 Rs. per lb.	24	0	0
				Do. of 5 lbs. of Quotations,	3	2	0
				Repairing Press, Chase, &c.	12	0	0
				Sundry articles, such as flour, firewood, pots, &c.	20	0	0
					59	2	0
					911	2	0
				By balance in favor of the Press,	11	6	0
Rupees...	922	8	0	Rupees...	922	8	0

No. 2.

Memo. of the work done in the Press Office in South Arcot, during the year 1856-57.

	RS.	A.	P.		RS.	A.	P.
FOR THE COLLECTOR'S CUTCHERRY.							
40 Forms of foolscap size, plain matter, at 10 Rs. per form,	400	0	0				
25 do. of Tabular Statements, at 15 Rs.	375	0	0		775	0	0
FOR THE CIVIL COURT OF CUDDALORE.							
10½ Forms of foolscap size, plain matter, at 10 Rs.	105	0	0				
4 Do. of Tabular Statements, at 15 Rs.	60	0	0		165	0	0
FOR THE POST OFFICE.							
3 Forms of foolscap size, plain matter, at 10 Rs.	30	0	0				
1½ Do. of Tabular Statements, at 15 Rs.	22	8	0		52	8	0
Total					992	8	0

No. 3.

Memo. showing the work done, compared with the funds available to meet the charges in the Press Office in South Arcot in 1856-57.

Departments.	Amount of work done.			Amount of funds available.			REMARKS.
1	2			3			4
	RS.	A.	P.	RS.	A.	P.	
Collector's Cutcherry.....	775	0	0	700	0	0	By reduction in the establishment.
Civil Court, Cuddalore.....	165	0	0	170	0	0	Do. do.
Post Office Department.....	52	8	0	52	8	0	Received in Cash.
Public Works Department.....	0	0	0	0	0	0	
	992	8	0	922	8	0	

28TH APRIL, 1856.

Vide C. O. 2d Jan. 1851.

A case having recently occurred, involving a principle of some importance, and one which it is desirable should be clearly understood, the Board of Revenue have directed me to furnish you with the following brief detail of the particulars, for your information and guidance.

2. On the 25th June, 1854, a party entered into a contract with the Board of Revenue, to land at Calcutta, within the months of July, August and September 1854, three lacs of Maunds of salt—freight for the same was to be paid on delivery at the rate of 48 Rupees per hundred Indian Maunds; and the Contractor bound himself to forfeit 10 Rupees for every hundred Indian Maunds not delivered within the prescribed period, unless it should be proved that the delay had been occasioned by Government Officers.

3. In security for the fulfilment of his agreement, the Contractor deposited with the Board a Bond for 5,400 Rupees.

4. Minus the authorized wastage of 5 per cent., the quantity of salt that should have been landed by the 30th September was 2,85,000 Maunds. Up to that date, however, the Contractor had only delivered 34,242 Maunds, thus rendering himself liable to a penalty on the remainder at the above mentioned rate, which in round numbers came to 25,000 Rupees.

5. On the expiration of the contract time, the Board of Revenue

brought the circumstances of the case to the notice of Government, and as there was still a great demand for salt at Calcutta, they requested permission to continue to supply salt to the Vessels of the Contractor. The Government accorded the necessary sanction, and the shipments proceeded until 21st December 1854, when, under instructions from Bengal, they were ordered to be discontinued, but at that time nearly the whole quantity had been shipped.

6. The question then arose as to whether the Contractor was liable to any penalty for a breach of the original terms of his contract.

7. The Board of Revenue at Calcutta had stated their opinion that considering the very high rate of freight allowed to the Contractor, and the unsatisfactory out-turn of a large number of his vessels, a portion at least, if not the whole of the penalties incurred under the contract, should be levied as a set off against the heavy expenses incurred by the Bengal Government.

8. The Contractor however urged several excuses for the non-fulfilment of his contract. These were all duly weighed by this Board, who after a full consideration of the whole subject, arrived at the conclusion that a fine of Rupees 12,606, or one-half the actual amount for which he was liable, should be imposed upon the Contractor. The Government concurred in this opinion, but the party failed to make good the penalty, and legal advice was accordingly taken as to the proper course to be adopted for its recovery.

9. The opinion of the Advocate General* upon the case is forwarded herewith. From this you will perceive that, according to his view of the law, when the contract time expired, the penalty to which the Contractor was liable for a breach of his contract, should have been claimed forthwith; but further shipments of salt having been allowed to be made without the formality of a new contract, or notice of an intention to enforce the penalty, this amounted on the part of Government to a complete waiver of his breach of contract, and of the right to enforce against him the penalty thereby incurred.

10. Under this exposition of the law, it was deemed inadvisable to proceed against the Contractor, and an outline of the case is now circulated for the information of Collectors when contracts are concluded which it is designed to protect by similar conditions.

* Dated 21st Nov. 1855.

Opinion of the Advocate General, dated 21st November, 1855.

There can be no doubt whatever in this case, but that there have been breaches of contract on the part of ———; but the real and substantial question is, whether, looking to the conduct and course of dealing of the Board of Revenue and their subordinates towards ———, the Board are in a position to enforce, by process of law, payment of the penalty agreed to by ——— in his contract, or whether their course of dealing does not amount to a waiver and condonation of ———'s breaches of contract, and whether in fact such course of dealing does not amount to the substitution of a new contract for the original one, the time of which had expired,—and no time being specified under the new and substituted contract, a reasonable time after each shipment would be all that the law would require for the delivery of such shipment.

2. The material facts appear to me to stand thus: according to the original contract of 23d June 1854, ——— engaged to land at Calcutta, within the 30th September 1854, three lacs of Maunds of salt—instead of which, by that time it seems* he had landed but 34,242 Maunds, thus leaving himself liable, *prima facie*, to a penalty of upwards of Rupees 25,000.

3. Here however the Board should have made a stand at once; and if they intended to insist on their right to the penalty, they should have said so, refrained from making any further shipment, and claimed the penalty forthwith. Instead of so doing, it seems that they preferred *going on* with the shipments *after* the expiration of the time fixed for the *completion* of the original contract, and in fact delivered to ——— the bulk of the salt on the Madras Coast, after the expiration of the time at which he had engaged to deliver it at Calcutta; so that it was *impossible* he could deliver it within the contract time; and yet without any notice from the Board when they thus delivered salt after the termination of the contract time that they considered it as shipped under the original contract and would hold him liable for the penalty. Their silence on this point gave him a fair right, under such circumstances, to conclude that the Board did not mean to insist on the penalty: had they at the time notified that they meant so to insist, he would probably have refused to go on carrying salt for them, and might have made other arrangements about the shipping he had engaged for the purpose.

4. This conduct of the Board amounted in point of law to a complete waiver by them of ———'s breach of contract, and of their consequent right to enforce against him the penalty provided in his contract, and in fact amounted to the substitution of a new contract for the original one.

5. In a moral and equitable point of view, I am quite of opinion with the Board, that looking to the high rate of freight received by ———, the large profits he must have made, and the all but certainty that he did not use his utmost exertions to deliver the residue of the Salt as soon as possible after the 30th September, he would really be let off very cheaply on the terms proposed by the Board; but my only duty is to give Government the best opinion I can as to what the law is, and I say distinctly that none of these considerations would, under the circumstances of this case, avail aught in support of a claim to exact the penalty from ———.

6. It is not competent to the Board to say we will take *both*—we will have our Salt carried, and we will also have the penalty for its non-carriage within time, *although* at the time we gave it (the bulk of it) to be carried, we knew it could not possibly be carried within the time, and yet gave no notice to the carrier that after he had carried it, we meant to insist on the penalty also.

7. It is, I perceive, alleged in ———'s Petition to the Right Honorable the Governor in Council, dated 6th October 1855, and the assertion is not denied in any paper now before me, that subsequent to September 1854, he delivered to the Calcutta Government the whole of the three lacs, except 8,800 Maunds. Thus the Board have had the advantage of the contract so far that all their Salt but 8,800 Maunds has been carried for them, and as I before observed, they cannot have both the carriage and the penalty for non-carriage within time, especially where they, by delivering a large portion of it after time, gave ——— fair ground to suppose the Board did not mean to insist on the penalty.

8. As to the 8,800 Maunds, ——— states, and this too is uncontradicted, that he had actually engaged freight for the conveyance to Calcutta (within what the law would certainly deem a reasonable time) of that quantity; but that he gave up, and released, that freight *at the special request of the Secretary of the Board of Revenue*. This, if proved, must necessarily disentitle the Board to sue for any penalty for ———'s non-performance of this part of the contract.

9. I regret the conclusion to which I am forced, as I see very clearly, that ——— will get off far better than he really deserves; and I should always urge the strict enforcement of public contracts (generally so profitable to Contractors) against defaulters, or those who commit breaches of them in any way; but in order so to do, the legal *locus standi* of Government must be clear; the intention to enforce penalties must be declared at time of breach—or, what is equivalent thereto, the contract must be then and there put an end to. Any subsequent continuance of the contract, nothing being said as to breach or penalty, is, in point of law, a clear waiver of the breach committed; and no subsequent proceedings, no moral or equitable

3D MAY, 1856.

Letter from Chief Engineer to Civil Engineer, Kistnah Division, dated 21st Feb. 1856, circulated in the Public Works Department on the same date, and by Board on the 3d May following.

With reference to your letter, No. 363, of the 19th December last, I beg leave to point out that, as that communication contains your professional opinion upon the projected canal from Akud to Masulipatam, it was very advisable that you should have forwarded a copy of it to the Collector for the expression of his views upon a subject in which that Gentleman necessarily takes a deep interest, because it materially affects the immediate welfare of the province which he administers.

2. That which I am obliged to call a "neglect," on your part, together with the not unfrequent omission of all reference to the Revenue authorities in the several projects of new works, recently submitted for entry in the Budget of 1856-57 (but which, thus unsupported, could *not* be admitted) induces me to think, that a few observations upon the approaching change in the system of carrying on the public works in this Presidency, embodying the sentiments of the Chief Engineer, and of his colleagues, in the Central Office, may be found of early practical utility, for the guidance of the department in the provinces.

3. I have first to request your attention to the circumstance that, hereafter, a state of affairs is proposed to be introduced, the very reverse of that which has prevailed hitherto. So long as the executive has remained in the hands of the Revenue authorities, the higher functions of direction, check and control, have been vested in the Civil Engineers, who have had to inspect and report upon the works performed by the fiscal agency of the talooks, each Tahsildar acting under the Collector's orders, having been virtually the chief executive agent. Now, passing over, for the present, the assumed gain of bringing science and professional experience to bear upon the performance of works requiring constructive skill and practice, I am of opinion, that it is a very substantial improvement to thus reverse the relative positions of the Revenue and Professional Officers. Relieved from the labor, anxiety, and responsibility of all executive operations (which hitherto have so greatly interfered with their more peculiar duties) the Collectors will henceforth assume the more befitting and appropriate positions of general administrators of the province, and will become the immediate referees of Government respecting the success and the effects of the public works carried on by the professional department employed in the practical development of the resources of the district, and very often by measures, either originally suggested, or much improved and matured by themselves.

4. It is a necessary sequence from this fundamental view, that there can be no such thing as a professional executive, independent of the local administration of each province. So far from the interest and concern of the Collectors in the irrigation works, and the communications of their districts, being *lessened* by their being relieved from the execution of works, the very contrary would clearly seem to be the case, from their attention being no longer distracted by the details of actual operations, and from their ability to take broader and more comprehensive views of the general welfare of their charge, than when embarrassed by an extensive executive, often at variance, however temporarily, with the interests of the agricultural class who may be compelled to abandon their fields to swell the numbers of the Tahsildars' levies.

5. I consider it to be essential that the administrative unity of each district should be preserved by a clear recognition, from the very first, of the co-operative nature of the Engineer's duties, an apt figure to describe the relative position of the Collector and his professional associate, is that of head, and hand; and so far from mutual consultation and intercourse between the Revenue and Executive Departments being weakened by the approaching alteration, I am clearly of opinion that the necessity of a cordial co-operation between the two, is much greater than before. All suggested alterations, of a nature either directly or indirectly to influence the financial, or the social condition of the people, must invariably be communicated to the Collector; and there can be no doubt that the effects which these may produce upon the country, will form the subject of much anxious deliberation and review.

6. As representing the Government, and as guardian of the public interests, the Collector, in the course of his duty, will continually be called on to report upon the public works of his district, and to express his opinion as to the degree of success obtained from them; and as he will, from intimate intercourse with the people, be frequently in possession of valuable information regarding the wants of the country, and the available means for meeting them, his suggestion will often be most important, and it will be the duty of the Executive Department to seek for such, and to give them most careful consideration. Thus, the communication between the Revenue and the Engineer Officers, should be frequent and unreserved; and now that each Civil Engineer (under whatever designation) has only one district, he will be able to keep the Collector fully informed of what he considers advisable for the benefit of the province, and also what opinions he has formed of any other propositions, whether made by the former Officer, or by others. On such a footing (and I am unwilling to anticipate any other) I consider that the Revenue Officer will be pleased to see the happy effects of the new system, visible in the increasing prosperity of the Collectorate from the more effective condition of its public works, and their further extension by

new projects; and thus the Engineer will derive fresh encouragement for renewed zealous exertions, by the appreciation and acknowledgment of the beneficial results of his previous labors.

7. As to the detailed instructions for carrying the foregoing views into practical effect, by prescribing what papers, either periodical or other, you should submit to the Collector, it would be premature to do so, until the routine suited to the new system, is permanently authorized by a Code of Regulations, at present under the consideration of Government, it may suffice therefore to state, that no new works, or extensive repairs, should be suggested, without the Collector's full concurrence; and that information should be duly communicated to him, respecting any interruption to the progress of important works, and the probable time of completion of any, exercising a material influence on the prospects of the people.

7TH MAY, 1856.

Vide C. O. 15th Sept. 1856.

- * No. 2229. From Secretary Board of Rev. D. P. W. 30th July 1855, 2 enc.
- „ 3047. To Govt. 16th Nov. 1855.
- „ 3535. From Govt. 1st Dec. 1855.
- „ 3567. From Chief Engineer, D. P. W. 7th Dec. 1855.
- „ 406. To Chief Engineer, 12th Feb. without enc.
- „ 635. From Chief Engineer, 23d Feb. 1856.
- „ 775. Pro. to Govt. 13th March, 1856.
- „ 1211. From Govt. 11th April, 1856.

Ext. Pro. D. P. W. 30th July 1855, No. 683. (2229.)

- † E. M. C. 24th July, 1855, annexed.
 - † E. M. C. No. 239, dated 1st June, 1855.
 - „ No. 265, dated 14th June, 1855, p. 3.
- both annexed.

Ordered that para. 2 of the foregoing† order of Government, with transcripts of those noted in the margin,‡ be communicated to the Revenue Department, with reference to para. 14 of Extract Minutes of Consultation, No. 460 of 23d April last, in view to the requisition of Government

for rules for the management of the road, ferry and local funds meeting the consideration of the Board in that department.

Ext. Min. Con. 24th July, 1855, P. W. D. No. 365.

Para. 14, Ext. Min. Con. 23d April, 1855, No. 460.
Para. 3 of E. M. C. 14th June, 1855, No. 265.

Para. 2. The Government would take this opportunity of calling the attention of the Board to the requisition contained in the orders noted in the margin, for the preparation and submission, for the approval of Government, of Rules for the management of the Road, Ferry and other Local Funds.

Ext. Min. Con. 1st June, 1855, P. W. D. No. 239.

* 3d May, 1855, No. 369.

† Ganjam.
Vizagapatam.
Rajahmundry.
Tanjore.
Trichinopoly.
Madura.
Tinnevely.
Kurnool.

8

(Rent is obtained for one ferry in Kurnool.)

‡ Guntoor.
Masulipatam.
Bellary.
Canara.
Chingleput.
South Arcot.
Salem.
Coimbatore.
Malabar.

9

§ Cuddapah.
Nellore.
North Arcot.

3

a second, perhaps the adjoining district, the same service is rendered; but instead of its being done gratuitously, tolls are levied, which not only cover the charges, but afford an addition to the revenue. In a third district again, the same services are performed by the people themselves without any aid from the Government. It would seem that, in general, only the ferries on the main lines are interfered with by Government; those on minor roads be-

1. In the above letter,* the Board of Revenue in the Department of Public Works, submit their report on the management and working of the ferries in this Presidency. The system on which the ferries are managed varies much in the different districts. In some,† ferries are maintained at the expense of Government in the form of enams, wages, or cost of boats, without any return whatever. In others,‡ ferries are kept up in the same way, but not gratuitously: a toll being levied, collected in some cases by Government Officers, in others by renters, and the returns in some districts yield a considerable surplus over the charges. In a third class of districts§ there are no Government ferries; and this is the case even in Nellore, where the number of the ferries in use is very considerable. In some districts, where there are Government ferries rented out, the boats are kept up at the expense of the State; in others, they are supplied and maintained by the renters.

2. Thus in one district a service is performed by the Government for the community gratuitously, at a considerable cost; while in

ing left for the most part to private parties: but this would not appear to be so much the case in Canara and Malabar; or perhaps in Tanjore, where, even on minor roads, there are Government ferries.

3. From the system varying so widely in different districts, the Board are of opinion* that to enforce uniformity in the management of ferries would probably cause greater inconveniences than it would remove. This view seems to be correct, as Government interference brings with it material disadvantages; it necessarily establishes a monopoly, whether the tolls be rented out or taken in Amany, and there is no security that tolls are not taken by the boatmen even when none are authorized by the Government. It is obvious that boatmen *could* exact payment with impunity, and the Civil Engineer of the 7th Division hints at such practices in writing on Malabar, and the Collector of Trichinopoly writes to the same effect. On the Toombuddra (Belary) the establishment of new ferries, no matter whether required for the convenience of the public or not, is particularly noticed as causing complaint on the part of the renters.

4. In Tanjore an expenditure of about 3,500 Rupees a year is incurred by Government in keeping up ferries for the people without any return; in Canara, for the same service, the Government derive a clear Revenue of 7,868 Rupees† which hitherto has gone entirely into the general exchequer. In Malabar, a still larger revenue, (33,700 Rupees) is obtained from 272 ferries; which, if the Statement furnished by the Board is to be relied on, would seem to be maintained without any charge to Government. On this subject, however, explanation seems necessary, and the Board of Revenue will be required to furnish information as to the work of management in Malabar. In Nellore, where many ferries are wanted and are in use, scarcely any thing would seem to be required of Government, as the people manage it all for themselves.

5. The Board do not think that the ferries should be a source of revenue, but that the tolls should be arranged so as to keep the ferry efficient without a surplus. They are of opinion that tolls may be introduced simply for the purpose of defraying charges, on those Government ferries which are now free; and referring to Tanjore, they observe, that as the rivers on all the important communications have been bridged, it appears reasonable that the cost of the remaining ferries should be borne by those who make use of them, and should be discontinued on the part of Government.‡

* Para. 23.

† Apparently subject to reduction for the charges.

Para. 25.

‡ Para. 26.

6. As observed by the Board, it is to be hoped that ere long the ferries on all the chief lines of road will be superseded by bridges. The minor ferries, viz., ferries on roads not made and maintained by Government, they suggest, should be left as much as possible to private enterprise, subject to interference only when complaints of inefficiency may be made. In this view the Government concur; they do not see why the people of Tanjore (for example) should not be as capable of maintaining ferries for themselves as those of Nellore or of Trichinopoly, where there are many private ferries, and it can hardly be doubted that many private ferries do exist also in Tanjore.

7. In para. 27, the Board advocate the system of renting the Government ferries in preference to the Amany system, which they state should only be resorted to occasionally for the protection of the people. In these views the Government agree.

8. In Extract Minutes of Consultation, dated 5th April 1855, No. 398, the Government, noticing the Board's proposition to appropriate the surplus ferry receipts in Malabar to the construction of roads and bridges, remarked that such a measure would gradually extinguish the fund. The Board now advert to this order in para. 28, and express the opinion that tolls may properly be levied on the bridges constructed on the large rivers; but they state at the same time that many of the rivers on the Western Coast cannot be bridged.

9. Looking, on the whole, to the great diversity of practice in the working and management of ferries in the different districts of this Presidency, the Right Honorable the Governor in Council is not disposed at present to authorize any material alterations in existing arrangements; but he considers the present a fitting opportunity to lay down some general rules for the guidance of the local officers, to which a gradual approximation may be made. These are as follows:—

1st. That the Government and the subordinate officers should retain a right of general supervision over all ferries, which supervision however should never be enforced, except where the Collector has good grounds for interfering.

2nd. That every encouragement should be given to private enterprise in undertaking the ferries, only guarding against monopolies being established to the injury and inconvenience of the public.

3rd. That the ferries still maintained by Government should be made self-supporting by tolls and nothing more.

4th. That any small assistance necessary to encourage the establishment of useful ferries should be given by the Officers of Government.

5th. That in places where ferries are evidently required, and where individuals will not make the attempt, they should be established by Government.

10. Such are the principles by which the Governor in Council would wish the local officers to be guided in dealing with the subject of ferries. Considerable latitude should be given to them to act according to their discretion; but it should be their endeavour gradually to bring about some uniformity of system.

11. In para. 6 the Board of Revenue represent that a bridge over the Kistnah river on the Madras and Hyderabad road would be very desirable, and should be constructed at the joint expense of the two Governments. The Governor in Council concurs in this view, and will address the Resident with the view of ascertaining whether the Government of His Highness the Nizam is willing to co-operate in the scheme.

12. It is stated to be the practice in Bellary, and probably in other districts, to allow public servants the privilege to use the ferries without payment of toll. The Governor in Council can see no reason for such exemption, and as the practice is open to objection, he is of opinion that it should be prohibited in all cases where the officer is not actually proceeding on duty; and he desires that the Collectors may be instructed accordingly. The practice will no doubt continue to some extent surreptitiously, but countenance and recognition should be withdrawn.

13. Under the opinion expressed by the Board of Public Works, and quoted in a previous para, the Governor in Council grants sanction for the appropriation of the surplus ferry funds of Malabar, estimated at present at Rupees 34,000 per annum, in the formation and maintenance of roads and bridges in that district, as recommended by the Board in the Revenue Department, in their letter of the 12th March last. And he requests that the Board will, in communication with the Collector, submit proposals for the levy of toll, in accordance with their suggestion, on the bridges to be constructed. The Government will expect an annual report, through the Board, of the expenditures out of the sum thus placed at the disposal of the local authorities in Malabar and Canara.

Ext. Min. Con. 11th June 1855, P. W. D. No. 265.

3. In Extract Minutes Consultation, dated 1st June 1855, No. 239, the Board of Revenue were requested to propose rules for the control of the ferry funds. The same rules should apply to the fund now under consideration, and to the Salem cart tax. As a part of the rules it should be provided that the collections should never be kept in deposit, but be regularly brought to account as soon as received, under some special head, such as

"Local Funds," and should be regularly disbursed on sanction, the proposed expenditure being reported in a general way, prospectively for approval. Full annual reports of the mode of employing the funds should also be furnished.

Board of Rev. to Govt. 16th Nov. 1855, No. 3047.

With reference to the annexed Extract from the Proceedings of the Board of Revenue, Department Public Works, dated 30th July 1855, communicating to the Board of Revenue the requisition of Government for the preparation and submission of Rules for the management of the road, ferry and other local funds, I am directed by the Board of Revenue to request the instructions of Government as to the department by whom it is their desire that the rules for the control of the ferry funds and other local funds should be drawn up, whether by the Board of Revenue, or by the Chief Engineer now exercising the functions of the Board of Revenue, Department Public Works.

2. The Board feel the difficulty of laying down the precise line of separation between the two departments which have hitherto been so closely connected, as also of their framing rules for the execution of works now entrusted to another department; and they therefore deem it desirable to lay the case before the Government, while the arrangement of the department is under their consideration.

E. M. C. 1st Dec. 1855, P. W. D. No. 1320. (3535.)

In this letter the Board request instructions, whether the rules called for by Government for the management of the ferry and other local funds should be drawn up by them or by the Chief Engineer of the Department of Public Works; adding, that they feel a difficulty in defining the precise line of separation between the two departments, as well as in framing rules for the execution of works entrusted to another department.

2. The orders of Government calling for rules respecting the local funds referred to, were intended to apply only in a limited degree to the execution of work paid for out of them; as that will be conducted much in the same manner as that of Government work, more properly so called. The orders had in view rather the general management of those funds, including the following main particulars; the mode of bringing receipts to account; the formal determination of the amount of surplus in each year; the selection of works for construction, improvement or repair; the authorities to be made competent to pass estimates, and ultimately to sanction bills for the several classes of work; the mode of execution, and the agency to be employed so far as they may differ from that of ordinary Government work; and the degree and the mode in which the operations under

these funds should be brought under the notice of Government. The orders

* Rev. Ex. M. C. 23d April 1855, No. 460	on the subject are noted in
P. W. „ 1st June „ „ 239	the margin;* some were
„ „ 14th do. „ „ 265	passed in the Revenue De-
„ „ 21st July „ „ 259 P. 6	partment and some in that
„ „ 24th do. „ „ 365	of Public Works; both de-
	partments being concerned.

And for the same reason, it seems the best course that the draft of rules for the approval of Government should be submitted jointly by the Board and by the Chief Engineer, the heads of the two departments; the Government will leave it to those authorities to determine by whom, and in what manner, the draft should be drawn up in the first instance.

Chief Engineer to Board of Rev. 7th Dec. 1855, No. 5691. (3567.)

With reference to Extract Minutes Consultation, No. 1320, of the 1st Instant, para. 2, I have the honor to request that, as the Board of Revenue are more familiar with the subject adverted to in the order above quoted, you will be good enough to move the Members to originate a set of rules for the management of the ferry and other local funds of this Presidency, for submission to Government with the concurrence of the Department of Public Works.

Board of Revenue to Chief Engineer, 12th Feb. 1856, No. 406.

I am directed by the Board of Revenue, with reference to Extract Minutes of Consultation under date the 1st December 1855, to forward a draft which they have prepared for the management of the ferry and other local funds. Upon these the Board invite such remarks as may appear to you to be called for.

2. The Board desire to offer a few remarks on the subject of these local funds. They consider that they are chiefly valuable in two points of view. Firstly, as enabling the local authorities to execute such works as would necessarily be overlooked by a central and distant Government; and secondly, as enabling them to execute them without the delays and obstructions which must arise if each separate work has to be submitted for the approval of those who, from want of local knowledge, can neither be as interested in their execution, nor as competent to judge of their advantages as those on the spot. In fact they look upon them as affording a proper safeguard against many of the evils which necessarily accompany centralization.

3. They consider it most necessary to keep in remembrance that it will be unjust if these local funds are allowed to deprive the provinces in which they are raised of any of the aid from the State, to which they are entitled in common with other provinces. To avoid this result they must,

as it were, be kept out of sight. The provinces should be left as much as possible to select the works to be executed, and to find the means of executing them. If this is not the case, and they occupy the time and services of the Civil Engineer and his establishment to the interruption of budget works, the result will be that the works will be executed at the expense of the province instead of that of the State. The Government ought to know little or nothing of the details of these works; and in preparing their budget these works should not be taken into consideration. It will require great care to prevent these funds being virtually as completely absorbed in the revenues of the State as they were when the money was remitted to the General Treasury; and the Board believe that this can only be avoided by the Government placing confidence in their local Officers, and leaving the funds under their management.

4. For the above reasons the Board have made the rules which they now forward as general as the instructions of Government permit. They would rather see each province striking out a course for itself adapted to its local circumstances, than adjusting its measures to a given rule.

5. In determining the works to be undertaken, the local Officers will generally be guided by the source from which the revenue arises. When it is derived from ferries it is a measure of the increased impediments which the commerce of the country meets with in the locality where it is collected, and it will be devoted to modifying or overcoming the impediments by improving the ferries, constructing quays and jetties, erecting rest-houses, or building bridges; when it is derived from a road-cess or bandy-tax, the object will be to expend the fund on such minor roads as your department are not likely to undertake.

6. To prevent these taxes being diverted from their proper object, the Board conceive that they should be disbursed over as wide an area as possible. There will be a tendency to concentrate the expenditure on works of interest and such as can be easily superintended. But in fairness to the payers of the rates, this should be as far as possible avoided. At present the fund can hardly be more divided than by allotting a suitable portion to each division of a district, under the Collector, Sub-Collector and Head Assistant; but wherever sub-division can be carried still farther, this should be done till every Talook has its local fund.

7. In short it is the desire of the Board to lay down a few simple rules under which a system of local improvement may be allowed to grow. Its growth will be watched and directed by the Government; but to be vigorous, it should spring up in the province rather than be imported from the Presidency.

8. The Board feel that with the co-operation of the Collector and the

Civil Engineer these funds may be made most useful. While the larger works which the Government have sanctioned are in progress, the Collector and the Civil Engineer will be able to carry out a vast number of subsidiary works which never ought to occupy the attention of Government. When these can be placed under the charge of Officers of the Civil Engineer's Establishment, without interruption to their proper duties, this will be done. When this cannot be done, other means will be sought in the province itself, and a local establishment will be formed supplementary to that of the Public Works Department of the Presidency, but distinct from it.

9. The Board have not proposed a Committee for the local fund trust, because they believe that the plan failed in Bengal. The Collector and the Civil Engineer are the persons to whom the Board believe that the expenditure may be safely entrusted; and they think that to add to the number at present will only be a source of delay and inactivity. But the Board hope that when the funds have been for some time in operation, and their value is appreciated by the people, they may in course of time be entrusted in some degree to their management.

Chief Engineer, to Board 23d Feb. 1856, No. 1174. (635.)

I have the honor to acknowledge the receipt of your letter of the 12th Instant, No. 406, forwarding a draft of proposed rules for the management of ferry and other local funds.

2. I beg to express my entire concurrence in the views of the Board of Revenue as to the advantage of leaving these funds to be expended by the Revenue and Engineer Officers of the several provinces without the necessity of reference for sanction to the central authority, and I am equally of opinion that such local resources should be excluded from consideration in the allotment of a proportionate share of the general expenditure in the annual budget.

3. Regarding however as I do most favorably the general principles advocated by the Board, I am not altogether prepared to express my complete concurrence in Rules VI, VII; for I consider, after anxious reflection, that under the new system of Public Works there should be but one Executive Department in each province. If the Collector or any of his Officers undertake the construction or repair of roads, they will by far more than merely to such extent interfere with the operations of the Engineer who may be engaged in important works in the same neighbourhood, it being well known that labor is not generally superabundant. All that is available should I think be at the disposal of the professional officer, who best is able to judge how it can be most usefully applied from time to time, and the possibility of collision or clashing of interests should be sedulously guarded against.

4. When the Department of Public Works shall be fully organized and

vested with its proper functions, there is no reason to anticipate any difficulty in the execution of such works, as the local funds would be applied to any and every part of a district by the agency of Professional Officers and their Subordinates; and consequently there appears to be no necessity for a relinquishment of any part of their proper duties; and it would be far better in my opinion to place (so far only as actual operations are concerned) the undivided executive responsibility under one head.

5. Under this view, I am also of opinion that the executive servants should be engaged by the District Engineer only, who would necessarily be the competent judge of their qualifications.

6. It is perhaps needless to explain that these remarks are offered only under the supposition that the Government of India will eventually sanction such establishments as have been considered necessary for the efficient operation of the new system; but that so long as the Collector is the Executive Officer of the district, I consider the disbursement of the local fund should remain in his hands.

7. I beg to submit a draft of Rules proposed in substitution for Nos. VI, VII; and to invite the concurrence of your Board in these trifling alterations.

Board's Pro. to Govt. 13th March, 1856, No. 755.

Resolved, with reference to Extract Minutes of Consultation, under date the 1st December 1855, that the proposed Rules for the management of the ferry and other local funds be submitted to the Right Honorable the Governor in Council, together with the letter addressed to the Chief Engineer under date the 12th February 1856, and the reply of that Officer above recorded. The alterations proposed by the Chief Engineer are entered in the margin of the draft of Rules in red ink.

2. The views of the Board with reference to the local funds of the Presidency were stated by them in a letter addressed to the Secretary to Government, under date 6th July 1855, paras. 10, 11 and 12, and are further expressed in their letter to the Chief Engineer.

3. The Board continue of opinion that much important assistance towards the improvement of the country would be gained if every officer in charge of a division should have the means at his disposal of effecting local improvements and inviting the co-operation of the inhabitants.

4. But believing that the views expressed by the Chief Engineer are in accordance with those of Government, they are unwilling to continue the discussion and wait the instructions of Government as to the form in which the Rules shall be circulated.

Ext Min. Con. 11th April, 1856, R. D. No. 371. (1211.)

The Right Honorable the Governor in Council approves the Rules submitted by the Board of Revenue, with the concurrence of the Chief Engineer, for the management of the local funds, with a few amendments; and he authorizes their being immediately put in force wherever local funds exist. Eventually some change may be proper in some of the Rules; but for the present they are, in the opinion of Government, very well suited to their object. The Governor in Council does not share the fears of the Chief Engineer as to a scarcity of labor; but he is nevertheless of the opinion that it will be better on the whole that the execution of work undertaken with the local funds, should be under the supervision of the Engineer Department.

RULES FOR THE MANAGEMENT OF THE FERRY AND OTHER LOCAL FUNDS.

I. All sums of money which may have been, or shall hereafter be, collected, under the sanction of Government, for local purposes, shall be carried to account under the head of "Local Fund of District."

II. A distinct account of all receipts and disbursements of such money shall be kept by the Collector of the district, and shall be termed the "Local Fund Account." All sums received on account of this fund shall be carried to its credit at once, and shall not be held in deposit.

III. At the close of each official year a full Report shall be drawn up by the Collector of the operations within it, and of the results of those of both that and former years. The Report shall be accompanied by an Account Current showing the balance at the commencement of the year, the receipts and disbursements of the year, and the balance remaining. This Report shall be submitted within one month after the close of the official year.

IV. The Report shall include a Statement, prepared in conjunction with the Civil Engineer, of the proposed operations of the new year, their objects and uses, their estimated cost, and the means by which it is proposed to execute them; but those Officers are authorized to proceed with the works at their discretion without waiting for orders on the Report, under the limitation contained in the next rule.

V. All works proposed to be executed out of the local funds may be undertaken on the joint approval of the Collector and the District Engineer; provided only that in the case of masonry or timber works estimated to cost more than Rupees 2,500, the plans and estimates shall require the approval of the Chief Engineer before the work is begun.

VI. The execution of all work from local funds shall, as a general rule, be conducted by the District Engineer; who will furnish the Collector with

certified accounts of expenditure, including any charge for extra subordinate superintendence, for the due provision of which the former officer will be responsible.

VII. When it shall appear desirable to allot sums to be expended otherwise than under the orders of the Civil Engineer (as for instance sums to be expended under the orders of the Sub-Collector or Head Assistant for local purposes within their divisions), the Collector, with the concurrence of the Civil Engineer, shall have authority to make such allotment, and shall receive from the officer certified accounts of the expenditure.

VIII. The Collector and Civil Engineer will determine the permanent establishment to be maintained out of the local fund; but the control of the servants, and their entertainment and dismissal, shall rest with the Engineer. A statement exhibiting the salary of each servant, and the total expenditure under this head, shall accompany the annual report.

IX. An account of the total annual expenditure shall be prepared by the Collector, and countersigned by the Civil Engineer. All accounts given in under Rules VI. and VII. and bills for each separate work (except those executed by contract) shall be sent in as vouchers.

X. The report required by Rules III. and IV. shall be forwarded by the Collector to the Board of Revenue; and the Collector shall at the same time furnish a copy to the Civil Engineer for transmission by him to the Chief Engineer.

XI. The statement and accounts prepared according to Rule IX. shall be forwarded to the Chief Engineer for audit in his office.

XII. The Board of Revenue shall submit to Government an annual report on the "Local Funds" of the Presidency, submitting at the same time the reports of the district officers. The Board's report shall be submitted to Government not later than the 15th June.

8TH MAY, 1856.

Vide C. O. 12th July, 1852.
" 9th May, 1856.

Ordered that paras. 16, 17, and 18 be furnished to all Collectors, for their information and guidance.

2. The several Collectors will be pleased to report, what items hitherto included in the annual estimate of extra establishments should be brought to the permanent establishment, and to refer to any previous correspondence which may have taken place on the subject.

E. M. C. 31st March, 1856, Rev. Dept. No. 347.

Para. 16. The Government desire that in the statements of extra estab.

lishments that may be submitted hereafter, the Board will be good enough to give in Column 2 the principal items composing each of the heads of Land, Sayer, Salt, Sea Customs and Police, instead of merely the heads themselves; so as to acquaint Government with the objects for which the establishments are required. In the estimated amounts, fractions of a Rupee should be omitted.

17. It is observed that these estimates contain a number of items, most of them of small amount, which properly belong rather to the permanent than to extra establishments; such are, the Boatman at Teagavully in South Arcot, the Sweeper for the Police Ameen's Cutcherry at Cuddapah, and others under the heads of Land, Salt, Sea Customs, &c. in several Collectors, as seen in the district statements. It will be better to bring all such charges on the permanent establishment, and the Board are requested to ascertain and report the particulars, in view to this being done. Extra establishments should be confined to such as are either special and temporary, or if occurring every year, do so during only parts of the year, and are liable to vary in amount.

18. In closing these remarks, the Government resolve to point out to the Board of Revenue that above seven months of Fusly 1265 had passed before the estimates of the extra establishment, to be entertained in it, were before Government. It is unnecessary to say that where there is so much delay in submitting these estimates the control exercised by Government, as well as by the Board, becomes merely nominal. There is no reason whatever why these estimates should not be submitted some time before the commencement of the Fusly to which they relate, and the Governor in Council must beg the Board to use all the means in their power to effect that object. In that case, as the actual charges of the next preceding year cannot be entered in many cases, the estimated amount of that year, and the actual charge of the previous year, may be exhibited. In case of the statements of some districts being received in due time, and others not, the former should be sent up to Government without waiting for the latter. Should the estimates continue to be submitted so unpunctually, Government will be compelled to pass a positive rule that no extra charge whatever shall be incurred until their sanction for it shall have been received by the Collector.

9TH MAY, 1856.

Vide C. O. 8th May, 1856.

" 2d June, " 1856.
* Dated 31st March, 1856,
No. 347, para. 14.

† For form Vide C. O. 17th
July, 1843.

* 2. Under instructions* from Government, I am further desired to request that the following alterations may be made in future estimates† for additional establishments, viz. .

- Col. 7. To show the *estimate* of previous year instead of actual charges.
- Col. 10. To show the actual charges of the year preceding that entered in Col. 7.
- Col. 11. To be headed like Col. 10 in the present form.
- Col. 12. To be for remarks.
- Thus supposing the estimate to be for Fusly 1266.
- Cols. 2 to 6 will be headed generally as at present, "Estimate for Fusly 1266."
- Col. 7. Will be headed "Estimate for Fusly 1265."
- Cols. 8 and 9 will remain unchanged.
- Col. 10. "Actual charges in Fusly 1264."
- Cols. 11 and 12 will be headed respectively like Cols. 10 and 11 in the present form.

3. Fractions of a Rupee will be omitted in all cases, and the particular item of the heads "Land," "Sayer," "Salt," to which the charges appertain, will be specified. Col. 7 will hereafter show the *entire* estimates, and Col. 10 the *entire* charges of the year they represent, no item being omitted on the ground that a similar charge does not appear in the estimate of the year for which Cols. 2 to 6 are prepared. Thus Cols. 7 and 10 will be an exact account of the estimate and charges of the two preceding years, will correspond with the statements already forwarded to the Board, and will show for the information of Government the particular items in which the estimate of the coming year differs from those of past years.

4. As it will not be necessary under this change to await until the close of each year in order to enter the actual charges, the Board request that the estimates may be forwarded so as to reach their office two months before the commencement of the Fusly for which the estimate is framed.

13TH MAY, 1856.

Cases have recently been brought to the notice of the Board of Revenue, and of Government, in which it has been necessary to discuss the modes in which it is competent to a Collector to deal with disputes between European Settlers, regarding rights of irrigation and similar claims connected with the occupancy of land. As difficulty may frequently be felt in dispos-

Vide C. O. 6th August, 1856.

ing of such cases, the Board have instructed me to state for your guidance on like occasions, the courses which it will be open to you to follow.

2. In cases where the disputants are Natives, the Regulations, as you are aware, permit of a settlement by the Collector on summary enquiry under Regulation V of 1822, or by Punchayet, as directed both in that Regulation, and in Regulation XII of 1816; or lastly, the parties may have recourse to a regular suit before the Court.

3. Doubts had however been expressed by the officer in whose jurisdiction a similar dispute had occurred between Europeans, as to the application of Regulations V of 1822, and XII of 1816 to European Settlers, and in particular, an objection to a trial by Punchayet was urged under the supposition that a Punchayet must necessarily be composed of Natives.

4. It was the opinion of the Board that under Act IV of 1837, Europeans holding lands under the Company are amenable to all existing laws for regulating the conditions of landed tenure and deciding questions arising out of them, and that it is therefore as competent to a Collector to assemble a Punchayet of Europeans as of Natives. In this opinion the Government Pleader has expressed his entire concurrence; he considers that in point of law the settlement by Punchayet is as open to Europeans as to Natives (the consent of the parties being understood) and that the Punchayet itself may be composed either wholly, or in part, of Europeans, so long as the Members selected fulfil the sole requirement of the Regulation regarding their person and qualification, which is, that they shall be "respectable inhabitants of the village or district." It necessarily follows from this conclusion, that disputes, in which one party is a European and the other a Native, are equally within the provisions of the Regulation, which is in fact rendered irrespective of differences of race by the provisions of Act IV of 1837.

15TH MAY, 1856.

Ext. Min. Con. 8th May, 1856, Rev. Dept. No. 671.

Vide C. O. 8th Augt. 1855.

With reference to the remarks of Government in para. 14 of Extract Minutes of

Consultation, 25th January 1856, No. 116, the Chief Engineer submits a letter from the Civil Engineer of the 9th Division, explaining the grounds on which he estimated the compensation to be paid for Zemindary land to be taken up in forming the trunk road between Sun-toshapoórum and Dendagedda in the Ganjam District, at the rate of 40 Rupees an acre. The Civil Engineer applied in the first instance to the Acting Collector of Ganjam, but whether officially or not does not clearly appear. Failing to obtain any decided opinion from that officer, the Civil Engineer adopted the verbal statement of the Serishtadar of the adjoining district of Vizagapatam.

2. The Right Honorable the Governor in Council considers it desirable, that the estimate of amount of compensation should in every case be as authentic as the nature of the case permits; and with that view he resolves to direct that it shall be based in every case on the official and recorded opinion of the Collector of the district. In order to prevent delay in obtaining such an opinion, the District Engineer should take care to apply in due time.

3. The Chief Engineer will make known this order to the officers of the Revenue Department, and a copy will also be transmitted to the Board of Revenue for communication to the Revenue Department.

22D MAY, 1856.

Vide C. O. 3d May, 1856.

" 13th Oct. "

* Both annexed.

The Board resolve to circulate to all Collectors para. 7 of the foregoing* Extract Minutes of Consultation, together with copy of para. 5 of the Board's Proceedings to Government,* dated 9th April 1856, explaining the nature and scope of the report which it is the wish of Government should be furnished by them yearly on the progress and effect of public works in their districts.

Board's Proceedings, 9th April, 1856, No. 1044.

Para. 5. The Board would propose to direct Heads of districts to submit yearly with the settlement report, a report upon the progress of improvement in their districts, embodying in it the purport of the monthly lists to be furnished by the Civil Engineers, according to the first of the above rules, and that of the progress reports, copies of which are to be supplied

to the Collectors under the orders of Government, dated 21st July 1855. The Collectors should afford a short and clear account of the progress of improvement in their districts, the outlay on repairs and on new works, and its effect on the revenue of Government and the welfare of the people.

Ext. Min. Con. 13th May 1856, Rev. Dept. No. 486.

Para. 7. By these five documents and sets of papers, the Board will have full information as to the history and progress of every project brought before Government; and it will be for them to provide for so classifying and arranging all this information in proper Registers, that it shall be always available and accessible. In addition to this, the Board propose also (para. 5) to receive annual reports, from Collectors, of the progress of improvement in their districts, exhibiting the outlay both on repairs and on new works, and its "effect on the revenue of Government and the welfare of the people." Of this design, the Government fully approve; being of opinion that reports such as those proposed will be highly useful in many respects. Besides their primary use of conveying information to the Board, they will tend to keep up the interest of Collectors in the works of improvement, and make them in some degree feel their obligation to do all in their power to advance the improvement of their districts. It will be the duty of the Board to review the Collectors' Reports, and lay them before Government with their own remarks in the form of a general report. The Board propose that the district reports should accompany the annual revenue reports; but it occurs to Government that it might be better to have them submitted independently and at an earlier date. They will be for the official year which ends on the 30th April.

23D MAY, 1856.

Resolved that the above* Extract Minutes Consultation be communicated to all Collectors, and that they be requested to furnish, at their earliest convenience, the in-

formation required in para. 3, and to act on the instructions conveyed in paras 4, 5 and 6.

Ext. Min. Con. 3d March 1856, Rev. Dept. No. 243.

With these Proceedings the Board submit a letter from the Collector of Chingleput on the subject of the fees received by the Curnums in the town of Conjeveram from the payers of Moturpha; and support the recommendation of that officer, that 4 per cent. on the gross collections realized from the Moturpha and the tax on trees, calculated on the average

beriz of five years, may henceforth be paid by Government, so long as those taxes continue, in lieu of the fees, as a remuneration for the duties which the Curnums perform.

2. The practice of levying these fees is not general in the district, but is confined to the hamlets or pettahs forming the town of Conjeveram. The claim is stated to be founded on long usage, and to be supported by the accounts of the Curnums' emoluments prepared in the year preceding the permanent settlement. In those accounts, prepared it may be noticed by the Curnums themselves, it is stated that they are entitled to a fee of two fanams on each weaver's house; but since Fusly 1252, the Curnums have claimed that amount on each loom, of which several are worked under the same roof. In support of the recommendation that the payment of the Curnums should for the future be borne by Government, instead of by the tax payers, it is urged that the greater strictness with which the Moturpha is now collected, and the substitution of a money tax on the trees instead of a division of their produce, make the payment of the fees more severely felt by the people, who regard the charge as one of great hardship. The amount of fees claimed by the Curnums is Rupees 744 annually, exclusive of Rupees 64 the value of backyards which they enjoy rent free; the sum which they would receive by the proposed per centage is Rupees 526, which, with the value of the backyards, would give them an income of Rupees 590. This the Board consider a fair remuneration; and they add that though it is about 200 Rupees less than the Curnums' claim, it will probably be more than they have lately received, and will also be paid to them with punctuality.

3. The Right Honorable the Governor in Council approves the principle of the proposed commutation, and will be willing to assent to Government bearing the charge. But the per centage proposed seems high; and before confirming the proposal, he would wish to know what rate is allowed in other districts in similar cases.

4. It appears to Government that the title Meerassi Curnum used by the Acting Collector in 1847* is a misnomer; and this is noticed, because the title, if admitted, may be made the ground of claim to com-

pensation, in case of the Moturpha being abolished. The Government are not of opinion that Merass can be established in offices of this nature; they regard these Curnums simply as servants employed to take account of the revenue! and they cannot admit that the Curnums have a claim to have either their past emoluments kept up, or their own number, if not required for that duty. There are now six Curnums, reckoning as only one two persons who in one case do the duty jointly. The average collections amount

Vide C. O. 28th Nov. 1850.

* *Annexed.*

* Letter to Board 23d June, 1847.

to Rupees 13,157, but the number of payers is not given. It seems incredible however that there should be nearly full employment for six persons, in connection with this revenue, because, except at the time of the settlement, when the puttahs have to be written, there is very little to be done; and the work of preparing the puttahs might be very greatly lessened, as the Board justly observe, by the use of printing.

5. Adverting to this latter circumstance, the Government would wish the Board to consider, whether the puttahs might not be issued, not for a single year as at present, but to endure till cause shall be shown for increase or decrease. For the most part Moturpha payments remain unchanged from year to year; and with puttahs on such terms as above indicated, the proportion requiring renewal in each year would be extremely small. In many cases there is a fixed and invariable payment at so much a house, or a family, or for the exercise of a particular calling; and in such cases the terms of the puttah might be slightly altered to meet the case, omitting the reference to increase or decrease.

6. The dispensing with the yearly puttah and the yearly attendance of the holder, would be a great boon, and would save the payers from much inconvenience. The annual payments might be noted on the back of the puttah. These remarks are intended to refer not to Conjeveram only, but to Moturpha every where. It may be urged against this proposal that the Moturpha tax may possibly be shortly abolished; but it is to be observed that nothing will be lost by the change, even though such abolition should immediately follow; and that on the other hand, there will be decided benefit from it every year that the tax lasts afterwards.

23D MAY, 1856.

Vide C. O. 3d Sept. 1856.
E. M. C. 8th May 1856, P.
W. D. No. 666.

Under instructions from Government, I am directed by the Board of Revenue to request that in future all correspondence respecting Travellers Bungalows may be addressed to them, instead of to the Head of the Public Works Department.

31ST MAY, 1856.

Vide C. O. 21st April, 1856.
" 18th July, 1856.

With reference to the Circular from this Office, dated 21st April 1856, I am directed by the Board of Revenue to

31st May, 1856.]

THE BOARD OF REVENUE.

forward to you a copy of Mr. S. N. Ward's letter, dated 26th January 1856, with its enclosures, giving his opinion as to the extent to which the work of the Courts may be done by printing.

* *Vide C. O. 10th Sept. 1855.* 2. The list* of rates of printing charges will be sent as soon as received from Government.

S. N. Ward, Esq. Civil Judge of Cuddalore, to Board of Revenue dated 26th Jan. 1856.

With reference to your letter of the 22d ultimo, requesting me to report the result of my enquiries, relative to the substitution of printing for manuscript work in the business of the Civil and Subordinate Courts, I have the honor to submit copy of a report† on the subject (furnished by me to the Court of Sudder Udalt on the 18th of October last, agreeably to the orders of Government, in the Public Department, dated 4th September last) in which the two points specified in para. 2 of your letter under reply, viz., the extent to which the Courts are likely to employ printing, and what reductions may fairly be required to be made in their establishments to meet the charge of working the presses, have been fully entered into.

	Papers that may be printed.	
	67	Per cent.
Civil and Session Court	67	do.
Principal Sudder Ameen's Court.	30	do.
Moofly do.	100	do.
Cuddalore Moonsiff's do.	89	do.
Chedumbaram, do.	96	do.
Velloppoorum, do.	97	do.
Chengce, do.	98	do.
Total...	85	do.

2. As regards the first, the Board will perceive from the report in question, that about 85 per cent. of the papers used in the Courts of this district can, with advantage, be printed.

3. To facilitate reference I give in the margin the proportions for the several Courts.

4. In regard to the second point, the reduction of the establishments, I have recommended no reduction in any of the Courts within my jurisdiction, except that of the Moofly Sudder Ameen, which is at present of little or no use, owing to recent orders of the Sudder Udalt having prohibited the filing, by that officer, of suits cognizable by the District Moonsiffs, which has made his file exceedingly light. At the same time, however, I would beg that it may distinctly be understood, that I do not mean it to be gathered therefrom, that the introduction of printing will not lessen the work

to be done by the establishments; on the contrary I think it will do so very materially: what I mean is, that the establishment of these Courts cannot, with the exception above noted, be reduced, because as it at present exists, it is, and has long been felt to be, very inadequate to the work required of it; the consequence of which is, and has been, delay and arrears in the discharge of public business; want of arrangement and due preservation of the records (which I look upon as a most serious evil,) and worse than all, the employment (of necessity) of a class of unpaid agents, called Volunteers, to a very great, and in fact, I may say, dangerous extent. All which evils I look forward to have rectified by the superior leisure which printing will give to the present establishment.

5. Nor supposing my present establishment to be retained, would the extra expenditure be great; for, in the concluding part of the report, I have shown that the portion of the cost of maintaining a printing office, which ought properly to be charged to the Courts of this district, would be but between 7 and 8 Rupees a month. And I trust, if the Board and Government see no reason to question the data on which I have made this calculation, that so small a sum may neither be allowed to prove a bar to the introduction into the Court of printing in place of manuscript, or lead to the reduction of the present establishment, and thereby deprive me of the means, which I so earnestly desire to possess, of rectifying the defects to which I have above alluded.

6. From para. 4 of Extract Minutes of Consultation in the Revenue Department, dated 21st November last, furnished to me with the Board's Proceedings of the 8th Instant, I learn that the object of Government in requesting the Board to communicate with me on the subject is, to obtain data on which to circulate information to other Judges in regard to the extent to which printing may be substituted for manuscript work performed in the Courts. The way in which this object can best be forwarded seems to me to be, for me to submit a list of papers, English and Vernacular, used in the Courts, which might with advantage be printed; for the procedure of the Courts must, as prescribed by Law, be uniform throughout the Presidency, and I take it for granted that the *ratio* of printable work, to that not printable, in the Courts of the other districts, will be found to differ little from those given above for the Courts of this district; or at any rate that the difference between them cannot be considerable; and accordingly, enclosed I beg leave to forward such a list.

7. The English papers entered in the list as required for the Civil Court, have already, with some exceptions, been printed in the press attached to the Provincial School at this Station, and are now in use. Those not yet

printed have been kept back merely for want of stationery; and that want having now been supplied, no further time will be lost about them. Some of the Tamil papers also have been printed in the same press, but the types there are very bad; so I prefer waiting for the rest until the new fount said to be expected from Madras shall have been received. The processes marked A, which the Court of Sudder Udalt ordered me to have printed without loss of time, were printed at Madras, and are now in use.

8. In reference to paras. 6 and 7 of the Minutes of Consultation, relative to charging cash to the public offices for work printed, I beg to submit for the consideration of the Board and Government, that such a transaction would, where the press is a Government one, be in effect but nominal; the debit in one branch of the accounts of Government being the credit in another; and such being the case would serve only, as far as I can see, to entail an unnecessary amount of labor both on the press offices, in charging and preparing bills for the different kinds of work and keeping the necessary accounts, and upon the public establishments, in entering the payments in their accounts, and including them in the periodical statements submitted for the sanction of the higher authorities. The best plan, as it seems to me, would be, supposing Government to be satisfied that printing can be introduced with advantage, for an order to issue that all work done at a Government Press from a public office, which has the sanction of Government for employing it, whether on account of a reduction in its establishment or for other reasons stated, should be done free of charge—the nature and extent of the work done, or if it be deemed necessary, its nominal value, being shown in a register kept at the press office.

S. N. Ward, Esq. Civil and Session Judge of Cuddalore, to Sudder Udalt, dated 18th Oct. 1855.

With reference to your letter of the 14th ultimo, giving cover to a copy of paras. 5, 6, 7, and 8 of an Extract from the Minutes of Consultation in the Public Department, dated the 4th idem, No. 1185, I have the honor to report.

First. As regards the extent to which the work in general now performed in the Courts by hand writing might with advantage be printed.

2. That being unwilling to hazard an opinion upon the point without sufficient data to go upon, I caused to be prepared a statement of the several processes orders and other papers despatched from the office during the first six months of the current year, distinguishing between "usual or papers that may with advantage be printed;" and not usual or papers that cannot be printed, and called for similar returns from the several Subordi-

nate Judicial Officers. The enclosed abstract statement shows the result.

* Papers that may be printed.		3. From it the Judges will perceive that the proportion of printable work in the several Courts averages, as shown in the margin,* no less altogether than 85 per cent. of the whole, exclusive of covers; many of which might also, in part at least, be printed.
Civil and Session Court,	67 percent.	
Principal Sudder Ameen's Court,	30	
Moofly do.....do.	100	
Cuddalore Moonsiff's do.	89	
Chedumbaram,.....do.	96	
Velloppoorum.....do.	97	
Chengee,.....do.	98	

Total...85

4. In the Civil and Session Court the amount is 51 per cent. of the English, and 75 per cent. of the Tamil papers, in all 67 per cent. of the usual papers and correspondence in both languages. Most of the periodical returns forwarded to the Court of Sudder and Foujdaree Udalut have to be filled up in lithographed or printed forms furnished by them; no more relief therefore can be afforded to the establishment in that branch of their work.

5. That in the Principal Sudder Ameen's Court is 19 per cent. of the English, and 36 per cent. of the Tamil papers, or 30 per cent. in all. The proportion is small when compared with that above given (of the Civil Court) but that is owing to the small amount of English correspondence which the Principal Sudder Ameen has to carry on with the Judges of other Courts, most of which devolves on the Civil Judge; and in the Tamil department too, so few original suits being filed in his Court, and whereby of course it happens that but few processes need to issue, and to the fact that the appeals which he decides are not referred to him till after the Respondent's answer is received and the proceedings otherwise closed by the Civil Judge.

6. In the Moofly Sudder Ameen's Court all papers fall under "usual;" but that officer since the passing of the order prohibiting him from entertaining suits cognizable by the Moonsiffs has had very little to do. In fact during the whole 6 months comprised in the statement, all the orders, &c., issued by him, have been but 360, or 60 a month. The usefulness of this establishment is extraordinarily limited, and its continuance under its present circumstances seems to me to be of doubtful expediency.

7. In the Moonsiff's Courts a large amount of work averaging from 89 to 98 per cent. can be printed as can also the periodical returns, though being but few in number and the headings moreover not numerous, much relief cannot be thereby expected.

8. *Second.* As regards the question, whether consequent on the assistance

to be thus afforded, any reductions could without inconvenience be made in the establishments of the Courts in this district, and a saving thus effected in one department to aid in meeting the expenditure in the other. That I do not see my way to any such reduction. Printing even to the extent above enumerated would but relieve the copyists in both departments; that is, the class called Writers in the English and Goomashtahs in the Tamil, and their number as allowed is so limited that it has been found impossible to get through the business of the Courts without the assistance of a class called Volunteers, who are ready to do such work as copying and the like, upon the hope of being eventually taken into public employ. These might be dispensed with, as they ought and would have been long ago, had it been possible to do without them; but any material reduction of establishment I cannot prudently recommend.

9. The Civil Court is allowed but four Writers and five Goomashtahs, and these I can confidently assert are quite unequal to the work required of them. The time of the English Writers has been so much taken up by current business that they have not paid, and I think have been unable to pay, that degree of attention to the records which their arrangement and preservation render necessary. The consequence is that the records generally are in great confusion and the volumes containing them out of order, and that much valuable time is lost in searching for papers required for reference, while the evil is aggravated by the absence of any sort of Index. The copying of the rough drafts of letters sent, in sections, is in arrears for nearly two years, and the sections of several years have not been compared. Of late as much has been done as was practicable to rectify this evil. I have made it the special duty of one of the Writers to index all letters received and sent, dividing them into departments, and prescribing rules for the arrangement, &c., of the English records; and these rules are now in force, but still arrears accumulate; nor is it possible with the present strength of establishment to look for better results. Besides, the correspondence of the Courts has for the last few years greatly increased, as will be evident from the table given in the margin. The amount of the work at present performed being clearly far greater than the officers who proposed the establishment in 1843 could have supposed it would be when they made their estimate. The number of letters, &c., despatched during each of the first

Years.	Number of letters, &c., sent.
1845.....	761
1846.....	772
1847.....	720
1848.....	777
1849.....	884
Total...	3,914
Average...	782
1850.....	957
1851.....	953

1852.....	1,096
1853.....	1,381
1854.....	1,511
Total...	5,892
Average...	1,178

five years from 1845, taking the average of them all is 782, while that of the next or from 1850, is no less than 1,178, and since October 1851, an extra copy for the press has had to be made of each decree.

10. Of the 5 Goomashtahs in the Tamil department, the 1st assists the Serishtadar in disposing of the current papers and preparing the rough diary, &c.; the 2d keeps the daily English cash account, and the various accounts particular, connected with the sums in the Treasury; the 3d fills up the daily registers kept in the office to facilitate the preparation of the

Years.	Appeals.	Petitions.
1845	99	348
1846	107	264
1847	88	234
1848	100	267
1849	95	289
Total..	489	1,402
Average...	97	280
1850	117	283
1851	129	268
1852	180	379
1853	183	359
1854	159	368
Total...	768	1,657
Average...	153	331

periodical returns sent to the Court of Sadler Udalt, writes down depositions, compares the fair diary and at times assists in copying; the 4th is attached to the Record-keeper to examine and register the records received from the 4 Moonsiffs every month, besides which he copies the fair diary; and the 5th is the only Goomashtah available for copying and comparing the several processes, orders, &c., which he is only able to do by the assistance of the Volunteers. Nor is it only in correspondence that business in this Department has been, during the above period, upon the increase, for the number of Appeals filed and Petitions presented (see margin) have also greatly augmented.

11. And here I would beg leave to enter my protest against what I have always looked upon as a most pernicious and dangerous custom. I mean the taking advantage of that irresponsible agency "the Volunteers." Here it has, as every where, been very largely made use of in the Civil, Principal Sudder Ameen, Sudder Ameen and all the Moonsiffs' Courts. When I first joined the district, even in the Civil Court it was the practice almost sanctioned by use, for any person related to, or even acquainted with any of the servants of the Court to attend the Court whenever he pleased, and to take a large share in the business of the office without let or hinderance. In fact no sort of distinction was preserved between the paid servants and the Volunteers: the latter having access to any paper even among the records almost to the same extent as the Record-keeper himself, while any

one who chose walked backwards and forwards or loitered about the office among the servants, and came and went at his pleasure.

12. The influx of parties into the office at all times and seasons I put a stop to at once; but the Volunteers I did not deal with till November last, when finding to my sorrow that on account of the insufficiency of the establishment I could not entirely dispense with voluntary aid, I chose seven of the most promising of the young men of the class hanging about the Court, whom I duly registered and distributed through the different departments, making the chief servants answerable for their good conduct, and the rest (for there were no less than 20 in all I found considered as such, besides others who came and went) I peremptorily prohibited from having any thing to do with the affairs of the Court, and forbade them access, except on business, to the office. A strict watch has since been kept upon their conduct by the Serishtadar, and as yet I have had no reason to think that any mischief has occurred from the measure; but I have a strong objection, as I have said above, to the system, and, if printing be sanctioned, shall assuredly take this opportunity of getting rid of it altogether.

13. In fine I beg leave to submit as my opinion.

I. That the Establishment proposed for this Court in 1843 is unequal to the work required of it, as I should long ago have represented had I thought there was any reasonable prospect of its increase.

II. That it cannot without inconvenience be reduced even with the aid of printing.

III. That great improvements may be introduced when that relief is afforded, among which I would enumerate the systematic arrangement and preservation of the English records; the avoidance of arrears in that department; the gradual bringing up of the arrears of the past years; the arrangement of old records, and the doing away with the employment of Volunteers.

14. The Principal Sudder Ameen reports that his establishment cannot be reduced. Enclosed I beg to forward copy of para. 2 of his letter on the subject, dated 26th ultimo, together with the statement therein alluded to. For my own part I do not think the establishment allowed to that officer is more than is necessary, considering the comparatively small amount of work there is in his Court which can be printed.

15. The Moofy Sudder Ameen also states that his establishment cannot be reduced; but in this I cannot concur. If it is to be continued, the present establishment is in my opinion more than sufficient for the due transaction of the business connected with the few cases referred on the crimi-

nal side, and the very few suits and hookoomnamahs pending or likely to be pending on its file. The Moofly Sudder Ameen has 5 Goomashtahs at a monthly cost of 45 Rupees. I can very safely recommend a reduction of 20 Rupees.

16. All the Moonsiffs are unanimous in declaring that their establishments are quite unequal to the amount of work performed by them, a great portion of which they state is transacted by the Volunteers. I perfectly agree with them and would strongly recommend the remodeling of their Sibbendy; besides the establishment allowed them and the several Volunteers attending their Court, they have each a certain number of Batta Peons employed in assisting Goomashtahs; and this practice I have found it impracticable to discontinue without impeding business to an inconvenient extent. The Moonsiffs have of late been doing a large amount of work as is within the knowledge of the Court of Sudder Udalt, and their files are gradually increasing. The mere copying their several decrees is sufficient to give full work to more than two Goomashtahs; for, of each three copies have to be made, one for record and the other two for the parties who have a right to demand them under Clause first, Section XXXVIII, Regulation VI of 1816. Should the enactment be so far altered as to require parties to make their own copies, or to pay for them as they do in the higher Courts, and the establishments be eased by the aid of printing, the Volunteers may be dismissed, and the Peons assisting the Goomashtahs return to their proper work, when, and not till then, their establishments, as regards numerical strength, will be placed on a satisfactory footing.

17. The portion of the cost of maintaining a printing office that ought properly to be charged to the Courts, is very small. They have no current business equivalent to the Circular Takeed and Istears of Collectors and Magistrates to render an approximate estimate of the work for a press uncertain. They require a certain number of set forms, which number cannot, I think, at the very highest, be above 50,000 copies per annum for all the judicial establishments of this district. Taking this therefore as the number, and supposing 800 copies to be struck off per diem (and much more can be done), the press will not be occupied for more than two months and a half, at the rate of 25 working days for each month. The forms are all small and simple, and would not require

For six months.....	11,515
	2
Number for 1 year.....	23,030
Add for all probable increases on a very liberal scale.....	26,970
Total for one year.....	50,000

N. B.—The forms will not fill more than one page of Foolscap, and sometimes a half large or quarter sheet will be sufficient, since two if not four copies can be struck off each time on the same sheet of paper.

	Pay per mensem.			Total pay for 2½ mths.		
	RS.	A.	P.	RS.	A.	P.
1 Compositor.	15	0	0	37	8	0
1 Pressman ...	9	0	0	22	8	0
1 Baller	7	0	0	17	8	0
Sundries	4	0	0	10	0	0
Total.....	35	0	0	87	8	0

more than one Compositor of ordinary qualifications. The press would require, I apprehend, but one Pressman and one Baller, the total cost of whom with sundries I will assume to be 35 Rupees per mensem or 88 Rupees in all, as shown in the margin; increased expenditure therefore would be between 7 and 8 Rupees a month.

18. I hope the Judges will excuse this long report and be pleased to allow the importance of the subject to be my excuse. And further I would venture respectfully to urge that the fact of no material reduction of establishment being possible to meet the increased expense may not be allowed to deprive the Courts of this district of the great and manifold advantages to be derived from printing, but that the Judges will submit to Government, for their favorable consideration of this my prayer, that those advantages may be extended to them co-ordinately with the retention of their present establishments, with the slight exceptions I have noted.

2d JUNE, 1856.

Ext. Min. Con. 21st May, 1856, Rev. Dept. No. 520.

Vide C. O. 9th May, 1856.

" 24th July "

** C. O. 8th May, 1856.*

Para. 2. In the closing para. of their order of the 31st March 1856, No. 347,* Government noticed the excessive delay occurring in the submission of estimates of extra establishments, to a degree which renders those documents practically quite useless. Collectors should be enjoined to conform strictly to the time there prescribed for the submission of these estimates; and the same order should also be made applicable to the estimates for extra charges.

3d JUNE, 1856.

(To Salt Manufacturing Districts.)

Vide C. O. 2d Feb. 1856.

" 18th July "

In the Circular Order from this office dated 7th September last, you were informed that from the 1st October 1855, 424 mercials of salt would be reckoned as the authorized equivalent of 120 Indian maunds.

2. Agreeably to the rule which obtained previously to the abovementioned date, all salt received in store was credited in the accounts at the rate of 400 mericals to the 120 maunds. With the view therefore of adjusting the difference, and making the balances correspond with the stock on hand, the Board of Revenue have obtained the authority of

* Dated 19th May, 1856.

† The actual per centage should be $5\frac{3}{4}\%$, but for convenience of calculation $5\frac{1}{2}\%$ may be adopted.

Government* for writing off the apparent loss occasioned by this change of system, viz., $5\frac{1}{2}\%$ per cent. You will therefore be good enough to adjust your accounts accordingly.

3. From the 1st October 1855, you will of course only give credit for receipts of salt agreeably to the new equivalent, viz., 120 maunds for every 424 mericals received.

17TH JUNE, 1856.

Ext. Min. Con. 7th June, 1856, Rev. Dept. No. 668.

Vide C. O. 21st May, 1855.

" 30th July, 1856.

† Not Circulated.

In these letters† the Court, the Board, and the Commissioner, reply to the requisition of Government for information as to the practice observed by district officers in regard to the delivery, to the parties, of Petitions bearing the endorsement of Government.

It appears from their reports that the practice varies in different districts, and as the Right Honorable the Governor in Council thinks it very desirable that the course adopted should be uniform, and the same in all Courts and in all Cutcheries, he resolves to lay down the following rules to be henceforward universally observed.

First. In regard to Revenue Petitions, they should on receipt by the Collector be returned at once to the parties, if they happen to be at or near the spot where the Collector is when the Petitions reach him. The Collector will deliver them in person in open Cutcherry if the parties will attend, and if not, the Petitions should be sent by one of the Collector's Delojets, or through the Tahsildar of the talook in which the Collector may happen to be. If the parties are absent in other parts of the district, the Petitions should be forwarded immediately to the Tahsildar for delivery.

Statements showing the number of Petitions received, the number delivered and undelivered, and the causes for non-delivery, should be sent in monthly by the Tahsildars, as is now the case in the district of Rajahmundry.

Secondly. With reference to Judicial Petitions, they should be delivered

1st July, 1856.]

THE BOARD OF REVENUE.

to the parties residing at the Zillah Station by the Judge himself in open Court. If the parties will not attend, they may be returned through the Nazir.

If the parties do not live at the Zillah Stations, the Petitions should be sent to them through the District Moonsiffs within whose range they reside, and the Moonsiffs will furnish monthly, similar returns to those which are to be rendered by the Tahsildars.

Ordered that copies of the foregoing Extract be furnished to the Court of Sudder Udalt, the Board of Revenue, and the Commissioner Northern Circars, to be communicated for the information and guidance of all Judges and Collectors.

20TH JUNE, 1856.

Ext. Min. Con. 10th June, 1856, Rev. Dept. No. 591.

Vide C. O. 11th Jan. 1855. para 2.

" 30th April " Proclamation.

" 28th Aug. 1856.

Para. 2. * * * The Governor in Council considers it desirable that in future, Government should exercise supervision in such mat-

ters; and he resolves therefore to direct the Board of Revenue to issue orders to the several Collectors and Magistrates, and through them to their Subordinate Officers, requiring that in all cases of alleged torture henceforward, either in the Revenue or Police Department, copies of the plaints and of all proceedings held thereon, shall be sent up to Government without delay.

1ST JULY, 1856.

With reference to their Circular* of 18th April 1856, and the replies to it received from the several Collectors, I am directed by the Board of Revenue to request that the present mode of preparing the Demand Collection and Balance statements may be continued.

Vide C. O. 11th July, 1855.
" 22d July, 1856.

* Not a standing order and therefore omitted in this Collection.

2. The dates at which collections are made in the villages and those of their arrival at the talook, and subsequently at the huzur, must necessarily be separated by intervals of some days, and the demand on which the village collections are made must ordinarily belong to the month

preceding that in which these payments are credited at the huzur treasury; if therefore it be understood that the dates borne by these statements have reference to the transactions of the huzur treasury, and not to those of the talook, no confusion can ensue.

4TH JULY, 1856.

Vide C. O. 26th Feb. 1855, para. 3. I am directed to call your attention to the Board's Circular Order of 26th February 1855, expressing the desire of Government that village officers should be relieved from unnecessary attendance at the Tahsildars' Cutcherries, and from all needless inconvenience in the discharge of their duties.

2. Those orders referred principally to police proceedings: but the spirit of them is equally applicable to revenue business, and Government rely on your aid in their endeavour to make the office of head of the village respectable, and an object of laudable ambition.

3. Government and the Board feel that this important end depends chiefly on Collectors themselves, by the example they set of considerate forbearance towards their subordinates, and by the care they take in selecting persons of education and character for the office of Tahsildar, in making known to them the instructions of Government, and seeing that those instructions are acted on with a willing and effective obedience.

4. The subject is not one on which precise rules can be laid down or are necessary; but the principle to be kept in view is, that Heads of villages are not to be summoned away from their homes without good cause; and that on all practicable occasions, especially in matters of minor importance, information or explanation is to be obtained from them by sending a takeed, (written order) instead of requiring their personal attendance.

5. It is also to be clearly understood that it is not necessary for the Head of a village always to accompany the village remittance to the talook treasury. It is his duty to see that the collections are fully made, and that the remittance is despatched with a correct and detailed invoice, under a trustworthy and sufficient guard. But if the collections are equal to the current demand, or nearly so, and no circumstances call for extra precautions during the transit of the remittance, the

Head of the village may act on his discretion in omitting to accompany it. In this case the remittance is to be examined and received into the talook treasury immediately on its arrival, in the same manner as if the Head of the village was present.

6. Under this arrangement a Head of a village will still be held responsible if he should despatch a remittance without due precautions for its safety, and he will be equally so for any difference or deficiency which may be found on examining the remittance at the talook cutcherry.

7. The Board desire also to call the particular attention of revenue officers to the concluding part of para. 3 of their Circular Order of the 26th February 1855. That observation should be kept in mind and habitually acted on by Collectors and their Assistants.

8th JULY, 1856.

Ext. Min. Con. 2d July, 1856, Rev. Dept. No. 674.

Vide C. O. 25th Sept. 1856. In these proceedings, the Board of Revenue bring to notice the inconvenience likely to arise from the order of Government, dated the 26th May, No. 534,^(b) vesting in them the power of granting leave of absence to Uncovenanted Servants, within certain limits, under the new rules, and request a reconsideration of their previous recommendation that the power of granting leave under the rules should be conceded to all Heads of offices in the revenue department.

(b) "In these Proceedings, the Board of Revenue referring to Section I, Chapter I. of the Rules dated 22d February 1856, for granting leave of absence to Uncovenanted Officers, recommend that the power of granting privilege leave, or leave on pressing private affairs, or on medical certificate for a period not exceeding six months, should be conceded to all Heads of offices in the revenue department. The Right Honorable the Governor in Council observes that the power to grant such leave to Uncovenanted Officers in the judicial department has been vested in the Court of Sadar and Foujdary Udalt; and he now resolves similarly to delegate to the Board of Revenue till further orders, the power to grant leave of absence on private affairs under Sections VI. and VII; and on medical certificate, under Section IV. to the extent of six months, to Uncovenanted Officers in the revenue department whose salaries exceed a hundred Rupees a month, and who do not receive their appointments from Government. The leaves thus granted will be given after report by the Civil Auditor on the application, and will be notified in the Gazette.

2. Applications for longer terms of absence will be submitted to Government."—*Ext. Min. Con. 26th May, 1856, R. D. No. 534.*

2. Under the circumstances represented, the Right Honorable the Governor in Council is induced to modify the order of the 26th May, and he hereby gives authority to Collectors to grant leave of absence on private affairs under Sections VI. and VII., and on medical certificate, under Section IV., to the extent of six months, to Uncovenanted Servants subordinate to them respectively, below the rank of Huzur Serishtadars, whose salaries exceed a hundred Rupees a month, and who do not receive their appointments from Government.

3. Applications for leave to Serishtadars will be disposed of by the Board in accordance with the order of the 26th May; and those for leave on medical certificate for periods exceeding six months will be submitted to Government as directed in the same order.

9TH JULY, 1856.

I am directed by the Board of Revenue
Vide C. O. 21st Feb. 1856. to call your attention to the Circular Order
 „ 10th Nov. „ of the Court of Sudder Udalt, dated 26th
 June 1856, explaining “that suits for the recovery of rent due on
 enam land where the right to the enam is not in dispute, are admissible by the Courts, without the previous permission of the Government.”

10TH JULY, 1856.

(To Maritime Districts.)

Govt. of Bengal to Govt. of Fort St. George, 18th June, 1856, No. 349.

Vide C. O. 20th Oct. 1855. I am directed to forward herewith, a copy of a letter, No. 601, dated the 16th Instant, from the Officiating Junior Secretary to the Board of Revenue; and to request that, with the permission of the Right Honorable the Governor of Fort St. George, the necessary instructions may be issued with a view to the insertion of a clause of the nature referred to, in the agreements made by shippers of Government salt, loading at the ports of the Madras Presidency.

*Junior Secretary Board of Rev. Calcutta, to Govt. of Bengal,
 dated 16th June 1856, No. 601.*

With reference to your letter of the 7th Instant, No. 322, I have the honor, by direction of the Board of Revenue, to solicit that the Government

of Fort Saint George may be addressed with a view to the insertion of a clause to the following effect in the agreements made by shippers loading at the Madras ports with Government salt deliverable at Sulkea.

“I engage that the vessel shall, at my own expense, occupy the moorings in the river Hooghly laid down by Government near the Sulkea Golahs, all the time her cargo of salt is being discharged.”

11TH JULY, 1856.

Est. Min. Con. 5th July, 1856, P. W. D. No. 1106.

In para. 3 of Extract Minutes of Consultation, 28th April last, No. 591, the Magistrate of Tinnevely was directed to make enquiries respecting the supposed encroachment of Mr. — in the beach road at Tutacurin; and the Chief Engineer now submits copy of a letter from that officer, reporting the result of the enquiry. Mr. Silver states that no proof of the encroachment has been obtained; but that Mr. — has consented to have his wall moved back a sufficient space.

2. From the Magistrate's letter of the 5th May, addressed to Government, it appears that the erection of the wall where it now stands was permitted by a former Collector, on Mr. —'s promise to keep the road good for eighteen feet wide; but the Magistrate added that this width had been much lessened by the action of the sea. Mr. Silver stated the opinion that the building of the wall where it is, ought never to have been permitted; and that “an open space had been encroached upon which ought most decidedly to have been left vacant for the convenience of the public.” The meaning of the statement in the present letter appears then to be that the encroachment had been made by Mr. —, but not without the Collector's permission. In the same letter of the 5th May the Collector specifies the distance that Mr. — had consented to his road being moved back, as twelve feet.

3. The estimate for making the road, laid before Government with the Chief Engineer's letter of the 1st October 1855, No. 1423, amounts to Rupees 4,652; and the expense of moving back Mr. —'s wall according to an estimate now prepared by the Civil Engineer, amounts to Rupees 356; which added to the road estimate raises the cost of the improvement to Rupees 5,008. In his letter of the 5th May, Mr. Silver intimated the willingness of the European merchants of Tutacurin to contribute 1,500 Rupees towards the formation of the road, and deducting therefrom this contribution, the cost is reduced to Rupees 3,508. This amount the Government are willing to devote to the object; but under the present restriction on expenditure in the Public Works Department, the work must be

postponed for a time. It will be open to the Chief Engineer to recommend this project to the attention of Government when the existing restrictions shall be relaxed; and when sanction shall be given for commencing the road, it will be the duty of the Collector to see that the private contributions are collected beforehand.

4. The permission improperly conceded to a private individual by a Collector to encroach on public ground, has created in this instance, a material public inconvenience; and as there is reason to believe that the case is by no means a solitary one, the Right Honorable the Governor in Council resolves to circulate the present order, through the Board of Revenue, to all revenue officers. He wishes such officers clearly to understand that one of their duties is to preserve both Government land and land now available to the public, as streets, squares, and open spaces in and near towns and villages, as well as roads, from being encroached on by any private persons whatever; that to neglect to exercise this guardianship is culpable, but that to authorize such private encroachments, except in peculiar and exceptional cases where it is clear that no public or private interest is compromised, is a still more serious and positive breach of duty. The disposition to make such encroachments is very common in the towns and villages of this country; and generally there is no one to resist them except the Collector and Magistrate and his subordinates; it is desirable therefore that that officer should both watch against such acts himself, and should enforce the same care on his Tahsildars and other subordinates. In the case of roads, the agency of the Public Works Department may also be very useful in bringing encroachments to the notice of the Collector.

5. The Governor in Council desires that it may be clearly made known to all persons, that encroachments made in contravention of the rule here laid down, even though permitted by the local officers, will not be recognised or admitted by Government.

15TH JULY, 1856.

The Board resolve to circulate copies of the foregoing* Extract Minutes of Consultation to Collectors and their sub-officers in all districts where the new forms of account are being introduced. Collectors will procure the necessary quantity of paper for the new forms and will apply for sanction afterwards. They will bear in mind the instructions at the close of para 2 of the foregoing Extract Minutes of Consultation, and the resolution of Government in

Vide C. O. 26th Feb. 1856.

* *Annexed.*

para. 3, to allow no extra Goomashtahs in the current Fusly; they are requested carefully to test their estimates of the quantity of paper required, by experiment. A report should at once be sent to the Board on the result of the attempts made to introduce the new forms during the last Fusly.

Ext. Min. Con. 3d July 1856, Rev. Dept. No. 685.

The Board submit a correspondence with the Collector of South Arcot respecting the quantity of paper required for writing the village accounts according to the new forms. The Collector sends up a tabular statement to show that whereas under the old system 6,200 quires were consumed, the additional quantity now required will be 21,000 quires, to cost 2,100 Rupees.

2. In making this estimate, however, the Collector has overlooked the fact that under the new system the village accounts will not need to be copied, so that all or very nearly all the 6,200 quires heretofore used will be saved. On this point he is referred to pages 10 and 11 of the printed papers (paras. 12 to 15) and to page 57 (paras. 114 and 115). The Government are not in a position to question the soundness of Mr. Hall's estimate of the quantity of paper that will be required for the new village accounts; and they cannot doubt that it was made with care. But they would suggest that he should put himself in communication with the Collector of North Arcot where there has been longer experience of the new forms, with the view of ascertaining what has been the consumption there. It is possible that the quantity of paper consumed under the new system may be larger than formerly in those talooks where cadjans were used for the village accounts, and the Governor in Council will be prepared to listen to representations to that effect. But he would wish the Board to point out particularly to Collectors, as already notified in the order of January 8th 1856,* that the Curnums' accounts are not to be copied at the jumabundy.

3. It may be observed also that the discontinuance of the practice of copying the accounts will make it unnecessary to employ extra Goomashtahs for the jumabundy, and the saving thus effected will afford an additional fund to meet the cost of paper for the village accounts. The Governor in Council expects that the use of the new forms will be universal in Fusly 1266; and no extra Goomashtahs will be allowed in that year. And as soon as possible after its close the Board should take means to obtain correct returns of the paper consumed and frame a revised estimate of the amount to be allowed on that account in each district. Before the time comes for making this estimate the forms of the talook returns will be in the hands

of the Collector and the Tahsildars; and they will thus be aware how large a saving will be made in the bulk of the monthly and annual returns sent from the talooks, and consequently in the quantity of paper required for them.

16TH JULY, 1856.

* Nellore,
North Arcot,
South Arcot,
Cuddapah,
Chingleput,
Kurnool,
Salem,
Bellary.

Tanjore,
Trichinopoly,
Madura,
Tinnevely,
Vizagapatam,
Guntoor,
Rajahmundry,
Masulipatam.

† *Annexed.*

The Board resolve to circulate to the different districts* in which Indigo is grown, copies of the foregoing† Memorandum, placed at their disposal by Dr. Cleghorn. The Collectors of these districts will take steps to make these instructions available to the cultivators of Indigo by means of translations, to be distributed at their discretion as occasion offers.

Memorandum regarding the cultivation and manufacture of Indigo, as carried on in the Benares province, by Claud Hamilton Brown, Esq. of Mirzapore.

Soil.—The richest loam is supposed to give the best produce, though lighter soils frequently give finer looking plants. Moist low soils are not suitable, but a great deal depends upon the sub-soil, as the root grows vertically and to a great depth. High stony lands are to be avoided, excepting the sites of old villages, where from the presence of lime and animal or vegetable matter, very fine crops are frequently produced, particularly in a season when the rains are heavy.

Fields that have recently had heavy crops (Maize, Indian Corn, Urlun, &c.) recently taken off them, should be avoided.

Cultivation.—Immediately on the setting in of the periodical rains, say 15th to 30th June (in these parts), the lands should be well and carefully ploughed (3 ploughings), the seed thrown in broad cast, at the rate of 4 Seers (8 lbs.) per Beggah, and the land smoothened over with a Hengah (rudimentary harrow).

The plant generally shows itself in 3 or 4 days; as soon as it has got 2 or 3 inches high, 6 or 8 leaves, all weeds must be carefully removed, and a second weeding is again requisite by the time the plant is 6 or 7 inches high.

While weeding, any places where the seed may have failed to germinate, can be resown by sprinkling the seed on the surface, and dibbling it in where required.

In about 90 days the plant begins to flower, and is then ready for cutting. *Manufacture.*—The plant is cut at about 6 inches from the ground,

and carried to the steeping vats with as little delay as possible, strewn horizontally in the vats, and pressed down by means of beams fixed into side posts, bamboos being placed under the beams. Water must be immediately run in, sufficient just to cover the plant. If water is not at once let in, the plant will heat and become spoilt.

Steeping.—The time for steeping depends much upon the temperature of the atmosphere, and can only be learnt by experience and careful watching of the vats; but it may be mentioned, that in close sultry weather, east wind, Thermometer 96° in the shade, 11 or 12 hours are sufficient. In dry cool weather, west wind, 15 or 16 are sometimes requisite. If the plant is very ripe, the vat will be ready sooner than if the plant was young and unripe.

It is most important to steep exactly the proper time, the quality and quantity of produce being dependant on this being done; as a guide, the following signs may be mentioned as showing that the vat is ready to be let off:—

1st. As soon as the water begins to fall in the vat. 2d, when the bubbles that rise to the surface burst *at once*. 3d, on splashing up the surface water, it has an orange tinge mingling with the green. 4th, the smell of the water is also a great guide; when ripe it should have a sweetish pungent odour, quite different from the raw smell of the unripe green coloured water. The first of the water when let off into the beating vat has a rich orange colour, and from the depth of this you can judge whether the vat has been a proper time steeping.

Beating.—This is performed by men who enter the water (about 7 to each vat) and agitate it either by the hands, or by a wooden paddle, at first gently, but gradually increasing as the fecula begin to separate, which is known by the subsidence of the froth, and the change of the colour of the water from green to dark blue. The time usually necessary for beating is from 1½ to 3 hours, but no positive rule can be given for this. The following are common modes for testing the state of the vat.

1st. Take a little of the water in a white plate or saucer, and let it stand. If the fecula subside readily, and the water remains of a Madeira colour, the beating may be stopped.

2d. Dip a coarse cloth in the vat and wring out the water, observing its colour. If green, the beating must be continued, but if Madeira or brownish colour, it is ready.

3d. When sufficiently beaten, the surface of the water will, as soon as the beating is suspended, become of a peculiar glassy appearance, and the froth subside with a sparkle and fizz like Champagne.

Three or four chatties of cold water, or weak lime water, are then sprinkled over the surface to hasten the precipitation of the fecula, which does not completely take place in less than 3 or 4 hours. The water must then be drawn off from the surface through plug holes made for the purpose in a stone slab inserted in the wall of the vat. The fecula which remain at the bottom are removed to the boiler.

Boiling.—Bring it to the boiling as quickly as possible, and keep it there for 5 or 6 hours. While boiling it must be stirred to prevent the Indigo burning, and skimmed with a perforated ladle. Its being sufficiently boiled is known by its assuming a glassy appearance.

When sufficiently boiled it is run off to the straining table where it remains 12 or 15 hours draining, it is then taken to the presses and gradually pressed; this takes 12 hours. It is then ready to be taken out, cut, stamped, and laid in the drying house to dry.

A good size of vat is 16 feet by 14 feet by 4½ feet for the steeping vat; the beating vat to be somewhat smaller and shallower.

A Beegah contains 27,224 feet, 200 Ms. of plant do very well if they yield one Munn (82 lbs.) of any Indigo; a vat of the above size holds about 100 Ms. of plants.

The plants sown say in June, July, are cut 3 months afterwards, "Nowdah," and manufactured; and a second crop will be taken from it the following August, "Khoontee." The second cutting gives the largest produce and best quality, the third "Tursalee," but is seldom allowed to grow 3 years.

18TH JULY, 1856.

(To Salt Manufacturing Districts.)

Vide C. O. 3d June, 1856. References having been made to this office by several Collectors as to the rate at which coodewarum should be paid to the salt manufacturers, I am directed by the Board of Revenue to issue the following instructions on the subject.

2. In the Circular of 7th September, 1855, Collectors were informed that, from the 1st October following, 424 mercals of salt would be reckoned as the authorized equivalent of 120 Indian maunds. They were, however, desired to receive salt by the garce at the usual price, until further orders—that is, they were required to pay, as heretofore, the fixed coodewarum price for every 400 mercals received.

3. From the enquiries which have been made, the Board are led to believe that some misapprehension still exists as to the tenor of their former orders; they have accordingly resolved upon issuing a fresh Circular Order upon the subject.

4. Formerly a garce of 400 mercals was considered equivalent to 120 maunds. The orders of 7th September 1855 having altered this equivalent, a little confusion has been the result. For the convenience of account, and to preserve the same denomination in receipts and issues, it seems to be proper to raise the equivalent of the garce, so as to make it still correspond with 120 maunds. You will therefore receive hereafter 424 mercals of salt from the manufacturers for a garce, and sell a like number of mercals for 120 maunds. Four hundred and twenty-four mercals will thus represent a garce on the one hand, and 120 maunds on the other.

5. But with a view of making a fair adjustment with the manufacturers, whose coodewarum price was fixed upon the garce of 400 mercals, you will add six per cent. to the sanctioned rate per garce. This will meet all difficulties, and will, it is hoped, facilitate the adjustment of accounts.

18th JULY, 1856.

Est. Min. Con. 3d July, 1856, Rev. Dept. No. 682.

Vide C. O. 31st May 1856. The Government are of opinion that it will be the most convenient course for Collectors to make their own arrangements for procuring printing ink; and they should so manage hereafter, that their annual supply should be sent up to them by the carts which convey their yearly supply of stationery. On the present occasion, to prevent delay, the Board are authorized to furnish the Collectors of Tanjore and Masulipatam with small quantities to be charged in their own contingent bills.

19TH JULY, 1856.

Vide C.O. 19th Mar. 1855 p. 4. The Collector of South Arcot is requested to submit to this office, monthly statements of the extra tentage payable to
 " 29th July, 1856.

* *Vide C. O. 30th Augt. 1856.* himself and his subordinates, which will
modifying these orders. be passed by the Board and transmitted to
 the Civil Auditor.*

Ordered that a copy of the foregoing Proceedings be communicated to all Collectors, for information and guidance.

22D JULY, 1856.

Ext. Min. Con. 16th July, 1856, Rev. Dept. No. 737.

Fide C. O. 1st July, 1856. Agreeably to the order of Government, the
 " 9th Sept. " Board of Revenue submit a list of the dates
 of receipt of the Demand Collection and Balance Statements of the several districts for April 1856. It is observed that those of Tanjore and North Arcot were received on the 5th May, and that of Nellore on the 6th, while those of Cuddapah and Chingleput did not arrive till the 26th May, and that of Bellary not till the 3d June; those of the remaining districts arriving on various dates in the interval. No reason appears why the degree of punctuality attained in one district should not be practicable in all; and it still appears to Government that these returns ought to be before Government by the 15th of the month following that to which they refer. The Governor in Council attaches much importance, as has repeatedly been stated, to punctuality in the submission of all periodical returns; and the Board will be pleased to circulate this order to Collectors and call their particular attention to the subject.

24TH JULY, 1856.

Extract from Proceedings of the R. H. the Governor General of India in Council, Financial Department, 20th June 1856, No. 2810.

Vide C. O. 2d June, 1856. Read the Statements compiled in this office
 " 24th Dec. " appertaining to increase and decrease of charges on account of establishments, salaries, &c., sanctioned by the Government of India during the years 1854 and 1855, prepared in accordance with the Resolution passed in this department on the 20th July last.

With a view to exhibit in future in the general tabular statements compiled in this department for submission to the Honorable the Court of Directors, the savings resulting from the discontinuance of temporary establishments sanctioned for an indefinite

Foreign Department.
 Home Department.
 Military Department.
 Public Works Department.
 Government of Bengal.

30th July, 1856.]

THE BOARD OF REVENUE.

Government of Fort St. George. period, ordered, that the departments
 Government of Bombay. and Governments noted in the margin
 Government of the N. W. Provinces. be requested to issue the necessary
 Government of the Straits Settlements. orders to the public officers under
 them, to report for communication to this department, the dates on which
 such establishments may be discontinued.

Ext. Min. Con. 11th July, 1856, Fin. Dept. No. 330.

Ordered to be communicated to the several departments of the Secretariat, whence the necessary orders will be issued to the public officers under them, to notify in future the dates on which temporary establishments sanctioned for an indefinite period are discontinued.

29TH JULY, 1856.

Vide C. O. 19th July, 1856. The Board approve of the suggestion of
 " 28th Aug. " the Collector of South Arcot, that the bills
 for extra tentage of the subordinate officers of his district should be countersigned by him before transmission to this office.

Ordered that a copy of the foregoing Proceedings be communicated to all Collectors, for information and guidance. A copy will also be furnished to the Civil Auditor, with reference to the foregoing letter.

30TH JULY, 1856.

Vide C. O. 17th June, 1856. I am directed to inform you that the attention of the Board has lately been drawn
 " 22d Sept. " to the large number of petitions which now reach their office, simply in repetition of former applications which remain undisposed of in the provinces. These petitions involve as much labor in entry, docketing and abstracting, as the originals, before they are identified with them; and it is often necessary to refer them for disposal or endorsement, owing to the time which has been allowed to pass without notice of the first reference.

2. There are at present no arrears in this department of the Board's office, and I am directed to point out that if an effort is now made to dispose of the arrears on your file, reiterated applications and references will cease to be necessary, and much useless labor will consequently be spared.

3. The Board further desire that you will cause it to be again notified in every talook of your district that petitions will be returned from this office, unless the applicant has first had recourse to the Collector or his subordinate officers, and produces their order on his case.

31ST JULY, 1856.

Commissary General to Govt. 2d July, 1856, No. 74.

No. 976, dated 26th April, 1856. With reference to the orders of Government conveyed in Extract from Minutes of Consultation, and to para. 6th of my letter, I have the honor respectfully to request the Right Honorable the Governor in Council will be pleased to direct that all requisitions made by Zemindars and others for black leather and buff accoutrements may be transferred to this department for supply from the remainder of the obsolete and condemned patterns now in store at the tannery at Hoonsoor, by which means a large portion of them will probably be disposed of without loss to Government, as reported by Captain Loudon, Assistant Commissary General.

2. I would also request permission to advertise the sale of these accoutrements, that an opportunity may be afforded of their purchase by such Native States as may require them.

1ST AUGUST, 1856.

Vide C. O. 30th Sept. 1848. Adverting to the list of letters addressed to you by the Board of Revenue and remaining unanswered, I am directed to call your attention to the unimportant character of some enquiries which are allowed to remain long unanswered, though requiring neither the preparation of figured statements nor any great amount of time and attention. Such, for instance, are the Circulars regarding the correctness of Messrs. Pharoah and Co.'s Gazetteer, the belts required for Peons, the number of Peons employed on maramut works, and other matters of equally small moment. These arrears very possibly are allowed unintentionally to pass out of notice; but their delay occasions inconvenience, as the disposal of the question at issue is retarded, and the Board are prevented from replying to the Orders of Government with promptitude.

2. It is suggested for your consideration that an examination of your arrear list at stated intervals, say weekly, would prevent the accumulation of matters, which, from their apparent unimportance, are likely to be overlooked.

6TH AUGUST, 1856.

Vide C. O. 13th May, 1856.

* *Annexed.*

† *From Govt. 8th May 1856, No. 474. To Govt. 27th June 1856, both annexed.*

Resolved that copies of the foregoing* Extract Minutes of Consultation and of the correspondence therein alluded to, be forwarded to the Collectors of the following Districts.

Tinnevelly,
Madura,
Salem,
Coimbatore,
Malabar, and
Canara,

for their information, and for guidance in cases similar to those which have given rise to this correspondence.

Ext. Min. Con. 8th May, 1856, Rev. Dept. No. 474.

In their order of August 28th 1855, No. 987, Government declared their opinion that legislation respecting the rights of private parties in running water on the Neilgherry Hills was unnecessary, inasmuch as a proper legal remedy for infringement of such rights is already available. They at the same time expressed unwillingness to enter on the question of legislation in view to a re-distribution of existing rights; but authorized the Board to confer with the Government Pleader on the subject. That Gentleman's letter now submitted forcibly represents the difficulties of the subject; and the Government are confirmed in the opinion that legislation upon it is unnecessary and inexpedient.

2. The Government approve the addition to future leases suggested by Mr. Norton, as recited in para. 3, of the Board's Proceedings; but on the distinct understanding that the absence of the new clause in leases now existing is not by any means to be held to exempt the holders from the operation of Act IV, of 1837.

3. Adverting to the closing part of the Board's 4th para., the Governor in Council observes that he is far from being averse to an action being brought, when occasion may occur, to maintain the rights of Government. That which was objected to in the order of August 28th, was to 'bring an action at the public cost to defend private rights; this was what the Board were understood to propose, though erroneously as it afterwards appeared.* It does not appear to Government that the disputes alluded to by the Board in this para. are touched either by Regulations XII. of 1816 and V. of 1822, or by Mr. Stokes' proposed law in his Draft Act No. III. Section XXVII. All these enactments seem to apply only to the case of disputes between private parties; whereas the Board appear to contemplate that of an individual taking unoccupied water, without permission of the authorities. In their Proceedings of the 11th September 1855, already adverted to, the Board seem to propose (para. 3), that Government should in such a case sue the trespasser, on the ground that he infringes the right of the public, viz. of possible future settlers who will thus be deprived of the water. The Governor in Council does not see how such an action would lie; but he would wish the Board to consult the Government Pleader on the subject. It would also be well to take Mr. Norton's opinion on the general question what is the proper means of maintaining and enforcing the control of Government over springs and running water on the Neilgherries, reserved by

C. O. Book. Vol. 1, p. 587.

Rule 15 of the Manual, and which reservation is recommended by him to be inserted as a safeguard in future leases.

Board to Government, 27th June, 1856, No. 1963.

I am directed by the Board of Revenue to state, that, in conformity with the instructions of Government contained in Extract Minutes Consultation, dated 8th May, 1856, No. 474, they requested the opinion of the Government Pleader Sudder Udalt on the course to be adopted in order to maintain and enforce the control of Government over springs and running water on the Neilgherries reserved by Rule 15 of the Manual. The Board also wished to know whether an action might be maintained on behalf of Government against any individual possessing himself of water not already appropriated.

2. The reply from Mr. Norton is herewith submitted for the information of the Right Honorable the Governor in Council.

3. Mr. Norton is of opinion, it will be seen, that where it is proposed to restrict the use of water, the Collector should, in each instance of granting land, carefully define what rights the tenant is to exercise over the water; and have the spring, and more especially the stream, surveyed and mapped,

so as to show any work which the tenant may be permitted to erect, care being taken that no such works shall be allowed as will interfere with the use of future proprietors lower down the same stream.

4. If this plan is adopted, Mr. Norton thinks that any encroachment may be easily detected and dealt with by a Court of Law; but as expense and delay would be caused by litigation, he proposes a speedy means of redressing such injuries, viz. by giving the Magistrate power to interfere summarily, and which can be done in the act he is now drawing up.

5. Mr. Norton's advice may therefore be summed up in a few words, 1st, that all works affecting the flow of water which a lessee shall be permitted to erect, should be exhibited in a map before the grant of the land; and 2dly, that summary powers be given to the Magistrate to prevent all encroachments upon reserved rights.

6. The suggestions of Mr. Norton can of course be followed in all future grants of land, and the Board think that he should be instructed to introduce clauses in the new act* he is now drafting for the protection of public works, giving the Magistrate the necessary summary powers to interfere in cases of encroachment.

Ext. Min. Con. 26th July 1856, Rev. Dept. No. 772.

In accordance with the wish of Government, as expressed in para. 3 of Extract Minutes Consultation, May 8th, 1856, No. 474, the Board of Revenue sought the opinion of the Government Pleader as to the course to be taken in order to maintain the control of Government over springs and running water on the Neilgherries, reserved by Rule 15 of the Manual;* and they also enquired whether an action would lie against an individual possessing himself of water not already appropriated.

2. As to the first question, Mr. Norton is of opinion that in making grants of land on the Neilgherries, springs and streams of water on the land should be accurately mapped and defined, as well as all works which the tenant shall then be permitted to erect on them; and that the rights to be exercised over the water should be accurately defined. Any infringement of these terms may be made matter of a civil action, whether such infringement in fact injures any other party or not; and the same remedy would lie against a party usurping unoccupied water without any grant at all. For the more expeditious redressing of such wrongs however, Mr. Norton is of opinion that power should be given to the Magistrate to interfere summarily, treating such acts as of a criminal and public nature. Section I. of the draft Act for the protection of public and private works of irrigation, &c. prepared by the Government Pleader and now before Go-

vernment, (c) is so worded as to give such power to the Magistrate, and no special enactment is necessary.

3. The Government resolve to request the Board of Revenue to communicate the correspondence that has passed on the subject to the Collector of Coimbatore, as well as to the Collectors of other districts where similar cases may be likely to occur, and to call the particular attention of those officers to the course pointed out by Mr. Norton, as respects both the points to be defined in future grants or leases, and as to the remedy in case of the infraction of such stipulations. It occurs to Government that it might also be useful to obtain from the Government Pleader, and furnish to the Collectors, a form of lease to be used in cases of this nature, with such modifications, as to the particulars of works and other details, as circumstances may require in each case.

4. Mr. Norton's suggestions relate primarily and chiefly to lands to be hereafter granted out. But they are also applicable in part to those already granted or in occupation. Encroachment or other wrong of the nature in question, on or in connection with such land, may be redressed or punished by the same means; it is equally liable to civil action now, and will be equally liable to criminal complaint before the Magistrate under the proposed Act. The only difference is, that in the absence of an accurate definition of rights, proof of the wrong will be less easy; but it will not by any means be impossible, because custom and reason will be accepted as proof. This circumstance should be pointed out to Collectors; and they should be reminded that the want of maps and definitions is not to be understood to give impunity in wrong to present occupiers.

7TH AUGUST, 1856.

Government having in Extract Minutes Consultation, dated 11th March 1856, No. 265, desired the Board to submit, with their annual

Ext. Min. Con. 20th Jan.
1857, No. 139, P. W. D.
Id. Pro. 22d April, 1857.

(c) "The Board observe from a recent correspondence with Government (copy of which will now be furnished to the Collector of Coimbatore) that the draft act for the protection of public and private works of irrigation, to which the Collector alludes, will not be passed into law, as sufficient provision will be made in the new Penal Code, for the punishment of offences relating to works of irrigation. Until the passing of this code, therefore, the Collector must deal with all cases of water disputes under the instructions furnished to him in Extract from Minutes of Consultation, dated 26th July 1856, No. 772, R. D."—Board's Pro. to Collector Coimbatore, 2d June 1857, No. 1846.

report, a statement showing the average assessment per acre on the various descriptions of lands in each of the field assessed districts, exclusive of the permanent remissions, so as to represent the actual ordinary demand, I am directed to request that you will in future forward with your jumma bundy report, a statement prepared in the annexed form, to enable them to submit the information required by Government.

Statement showing the extent of cultivated land, its assessment and average per acre, after deducting the permanent remissions from the survey assessment in the district of for Fusly

	ITEMS.	Extent of land.	Survey assessment.	Average per acre.	Deduct permanent remissions.	Remaining assessment.	Average per acre.	REMARKS.
	1	2	3	4	5	6	7	8
Lands affected by permanent remissions of 1/2 teerwa, per centage, remissions, and tarum cummee.	Dry.....							
	Garden...							
	Wet.....							
	Total...							
Lands unaffected by do.	Dry.....							
	Garden...							
	Wet.....							
	Total...							
Total...	Dry.....							
	Garden...							
	Wet.....							
	Total...							

18TH AUGUST, 1856.

(To Maritime Districts.)

Vide C. O. 7th March, 1856. It having been ruled by the Right Honorable the Governor in Council, that pine spars not made into masts shall be classified as unenumerated articles, and as such subject to a duty of 3½ per cent., you will be pleased to direct the observance of this rule on all future occasions at the sea ports of your district.

19TH AUGUST, 1856.

(To Maritime Districts.)

The Board of Revenue have recently submitted to Government the

question regarding the rate of duty leviable on articles of foreign manufacture composed of metal, or of metal and other material. That authority has decided that such articles are to be classed as "metals wrought and unwrought," when the leading idea presented by their designation is that they are of metal; as for instance a pig of lead, iron railings, sheet copper, &c. &c.; but that when the idea naturally suggested is that of manufacture, as in the case of a watch or of jewellery, such articles are to be classified as "manufactured articles" not included among the commodities enumerated in the Schedule appended to Act IX of 1845, and for which a rate of 5 per cent. has been fixed. You will therefore be guided by this rule of classification in disposing of future cases.

28TH AUGUST, 1856.

Vide C. O. 20th June, 1856. The Board resolve to circulate copy of the
 „ 23d Sept. „ 11th para. of the foregoing* Extract Minutes of Consultation to all Collectors, for
 * *Annexed.* their guidance, and that of their subordinates, in disposing of charges of torture.

Ext. Min. Con. 8th August, 1856, Rev. Dept. No. 840.

Para. 11. The Governor in Council further desires that the Board of Revenue and Court of Sudder and Foujdaree Udalt will, by Circular Orders, impress upon all officers under their control, the necessity of careful and close examination of all charges brought against their native public servants. If on the one hand those servants are to be held strictly responsible for the due exercise of the powers entrusted to them—and any abuse of these powers is to entail severe punishment—it is at least absolutely necessary, both in justice to the individual and to the public interests, that the servants of Government should not be convicted on light or insufficient grounds—should not be sacrificed to mere clamour—nor caught by plots concocted purposely to entrap them. It is indispensable that the investigation into the alleged offences should not be hastily nor imperfectly conducted, that every opportunity be afforded to the accused of proving their innocence, that the evidence both against them and in their favor be closely sifted and carefully weighed, so that their guilt, if they are found guilty, be not left as a mere matter of surmise, but the conviction be such as to follow necessarily from a reasonable and dispassionate consideration of the entire case.

28TH AUGUST, 1856.

Vide C. O. 29th July, 1856. I am directed by the Board of Revenue
 „ 30th Aug. „ to circulate for your information and guidance, the following revised Rules,* approved and sanctioned by Government, for the payment of extra tent allowance.

* *For Original rules Vide C. O. 17th May, 1849.*
 E. M. C. 28th Aug. 1856, No. 378.

RULE IX.—Extra tentage for the support of travelling establishments shall be payable to the officer actually performing the duties of the office, and only during such period as he may be actually employed on the public service, away from his head station or ordinary place of residence, provided that he has his tents with him.

RULE X.—Officers employed on the public service at a distance from their head station, or ordinary residence, may draw the extra tentage of their rank while halting at one station for 30 days, provided they have their tents with them. Should the exigencies of the public service require a longer residence at one station, the Board's sanction must be obtained for drawing extra tentage during the additional period.

RULE XI.—And Sub-Collectors and other subordinate officers in separate charge, who are not provided with public accommodation for their Cutcheries, shall also draw extra tentage when they are residing at the chief station of their division, if they provide suitable accommodation for their establishments in tents, or in a convenient building.

RULE XII.—Such officers however when in charge of the district, shall not be entitled to extra tent allowance whilst residing at the huzur station, and having the Collector's Cutcherry for the accommodation of their establishments.

RULE XIII.—Head Assistants, or Assistants, when in charge of the district, or sub-division, and absent from the huzur with the Collector's or Sub-Collector's cutcherry, shall be permitted to draw the higher rate of Rupees 5½ per diem extra tentage.

30TH AUGUST, 1856.

Vide C. O. 28th Aug. 1856. With reference to their Circular Order dated 19th July 1856, I am directed by the Board of Revenue to request that you will
 „ 6th Nov. „

in future transmit bills for extra tentage direct to the Civil Auditor,

- * *Not required. Vide C. O. 6th Nov. 1856.*

countersigning those of your subordinates, a duplicate copy* of the bill being at the same time sent to this office.

2D SEPTEMBER, 1856.

(To Maritime Districts.)

Ext. Min. Con. 17th Oct. 1855, Marine Dept. No. 226.

5. The Marine Board now point out that this rule acts harshly and unfairly. If a ship touches at a port in January, and again in June, the second visit is free; but if having arrived and paid dues in June, she comes again in July after the lapse it may be of only a single month, a second payment is demanded. It is often convenient to a ship to touch at Madras a second time within six months, to complete her cargo, or to take in passengers; but under the rule as now acted on, the mere accidental circumstance that the 30th June or the 31st December has or has not intervened, determines whether the second visit is liable to the demand of port dues.

6. This is clearly unreasonable, if Government can afford to exempt a vessel from a second demand from December to June, they can afford to allow the same exemption from March to October. The order of the Government of India, of 10th May 1845,* on which the subsequent

* *Vide C. O. of Marine Board in Gazette, 1851, page 1087.*

orders are based, does not at all require the unequal rule which is now acted on; and on the considerations above set forth, the Governor in Council is now pleased to modify the rule, and to direct that henceforward a vessel shall not be required to pay port dues at the same port more than once within any six months; the said six months to be reckoned from the day of arrival on the last occasion of paying, to the day of arrival on the present occasion. Under this rule, when a vessel claims exemption from port dues, it will only be necessary to ascertain whether she has paid dues on an arrival within the six months preceding her present arrival; if she has done so, she is not to pay again.

8. As respects the provinces, this rule will be applied to the order of Government of the 13th April 1847, by substituting the "same district" for the "same port."

3D SEPTEMBER, 1856.

Vide C. O. 23d May, 1856.

I am directed by the Board of Revenue to forward for your information, copy of Ex-

tract Minutes Consultation, dated 25th August 1856, in which the Government desire that means may be taken to prevent the introduction of books of an objectionable character among the collection of works which are provided for the use of travellers at the public bungalows, and to preserve them from being in any way defaced. In order to carry out these instructions, you will direct the persons in charge of public bungalows to examine the books which have been in use by every traveller, and to forward to you for inspection any that have been thus misused, reporting at the same time the name of the offending party. In the case of books left by travellers, you will follow the course pointed out in the Minutes of Consultation.

Ext. Min. Con. 25th Aug. 1856, P. W. D. No. 1511.

The Chief Engineer brings to the notice of Government an instance in which a French book of a highly objectionable character was found in a bungalow library; and the Governor in Council resolves therefore to request the Board of Revenue to take measures to have the bungalow libraries examined from time to time to see that books of that nature shall not be allowed to remain in them. Books of such a description may sometimes be left by travellers inadvertently, and be added to the library by the bungalow sepoy. It should however be a standing and stringent rule that all books left behind by travellers, whether intentionally or not, should immediately be sent to the Magistrate, with a report of the person by whom left, so far as may be known from the bungalow book or otherwise.

2. The Board will also be requested to consider what means can be taken to prevent scribbling on the books in bungalow libraries, especially all such as is of an indecent character, and for detecting and exposing persons so offending.

5TH SEPTEMBER, 1856.

Ext. Min. Con. 28th Aug. 1856, Rev. Dept. No. 202.

In the above letter the Collector of Madura applies for the grant of a Superannuation Pension to Vencataiswara Iyer, Revenue Roysum in Madacolum talook in his district. This individual is reported to have served under the Government for upwards of 35 years, of which only 24 years are admissible under the rules; the remaining period, viz., 11 years, having

been passed in a situation the salary of which was $3\frac{1}{2}$ Rupees. He had also served in the Shevagunga Zemindary, under the Court of Wards, for a period of two years and seven months. This latter period the Collector has excluded from the term of the applicant's service, apparently under the impression that it does not confer a claim to a pension from the Government.

2. But the Right Honorable the Governor in Council observes that employment under the Court of Wards is the same as under Government. The Collector being always the Agent of the Court of Wards, is at liberty to employ any public servant he pleases upon the responsible duties of management. Accordingly in all cases in which a public servant, already on the permanent establishment, may have been employed by the Collector, as Agent under the Court of Wards, the period during which he has been so employed will be allowed to count as service entitling him to pension.

9TH SEPTEMBER, 1856.

Ext. Min. Con. 3d Sept. 1856, Rev. Dept. No. 936.

Vide C. O. 22d July, 1856. The Government learn from this letter that on the 29th August the Demand Collection and Balance statements of the two districts of Nellore and Cuddapah for the month of June had not been received by the Board, though specially called for by them. On the 16th July,* *C. O. 22d July, 1856.* Government had under consideration the delay in the statements for April; and it then appeared that for that month also the Cuddapah statement was among the last received.

2. The Governor in Council is quite unable to imagine a satisfactory cause for such prolonged delay in a statement of so simple a character. The Board of Revenue will now be pleased to call on the Collectors of Nellore and Cuddapah respectively to state such explanation as they may have to offer; which will be laid before Government as soon as possible.

3. In ten other districts besides these two, it is seen that the return for June was not received till after the commencement of August; and the Board will make known to all Collectors the dissatisfaction of Government at this delay, and call on them to make such arrangements as shall secure the degree of promptitude indicated in the order of the 16th July.

4. The statements received with the letter above recorded will be returned to the Board, and the usual abstract will be submitted. The Govern-

ment will expect the report on the state of the collections referred to at the close of the letter.

10TH SEPTEMBER, 1856.

With reference to para. 2 of the Circular *Vide C. O. 18th July, 1856.* from this office, dated 31st May 1856.
" 26th Sept. 1856.

I am directed by the Board of Revenue to forward to you a copy of the list of rates of printing charges, prepared by the Superintendent of the Government Gazette Press, for the use of the Government Provincial Presses.

Principles upon which the value of printing is estimated at the Government Press Office, Madras, prepared for the use of Government Printing Offices in the Provinces.

1. The base of all calculations of the value of printing is the average cost of composing, per 1000 letters, multiplied by 3, thus—if the setting up of type costs (as is generally the case in Madras at present) 4 Annas per 1000 letters—inclusive of correction and re-distribution of the type—the charge per 1000 letters for 250 impressions would be 12 Annas; or, 4 Annas for composing; 4 Annas for Pressmen's hire, ink, wear of type and presses; and 4 Annas for interest on capital, rent, (or cost of buildings,) with all the other incidental expenses, and profit.

2. 250 impressions are taken as the minimum, because, it is found that—with the loss of time and labor involved in making forms ready, striking proofs, &c.—a lower number could not, to be remunerative, be charged at a less rate. The number of impressions almost universally taken as the minimum in Madras is 300.

3. The rate at which the work at the Government Press Office for the past official year has been estimated is 10 Annas per 1000 letters for 250 impressions.

4. The charge for composing is, of course, omitted in the valuation of all subsequent copies struck, and a progressive reduction in price takes place until the number of copies reaches 2000—as shown in the following—

Table for estimating the value of Printing.

Intermediate Numbers.				Intermediate Numbers.				Intermediate Numbers.				Intermediate Numbers.				1000 Copies.	1250 Copies.	1500 Copies.	2000 Copies.	And for each ad- ditional 1000		
300 Copies.		350 Copies.		400 Copies.		500 Copies.		550 Copies.		600 Copies.		650 Copies.		750 Copies.							800 Copies.	
RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	RS.	A.	
10	1 0	1 2	0	1 4	1 6	0	1 8	1 10	0	1 12	1 14	0	2 0	2 2	0	2 4	2 6	0	2 8	3 0	3 8	4 0
14	1 4	1 6	6	1 9	1 11	6	1 14	2 0	6	2 2	2 5	6	2 8	2 10	6	2 13	2 15	6	3 2	3 12	4 6	5 0
18	1 8	1 11	0	1 14	2 1	0	2 4	2 7	0	2 10	2 13	6	3 0	3 3	0	3 6	3 9	0	3 12	4 8	5 4	6 0
22	1 12	1 15	6	2 3	2 6	6	2 10	2 11	6	3 1	3 4	6	3 8	3 11	6	3 15	4 2	6	4 6	5 4	6 2	7 0
26	2 0	2 4	0	2 8	2 12	0	3 0	3 0	0	3 8	3 12	0	4 0	4 4	0	4 8	4 12	0	5 0	6 0	7 0	8 0
30	2 4	2 8	6	2 13	3 1	6	3 6	3 16	6	3 15	4 3	6	4 8	4 12	6	5 1	5 5	6	5 10	6 12	7 14	8 0
34	2 8	2 13	0	3 2	3 7	0	3 12	4 1	0	4 6	4 11	0	5 0	5 5	0	5 10	5 15	0	6 4	7 8	8 12	9 0
38	3 2	3 16	6	3 7	3 12	6	4 2	4 7	6	4 13	5 2	6	5 8	5 13	6	6 3	6 8	6	6 14	8 4	9 10	11 0
42	3 6	3 10	6	4 1	4 7	6	4 8	4 14	0	5 4	5 10	0	6 0	6 6	0	6 12	7 2	0	7 8	9 0	10 8	12 0
46	3 8	3 15	0	4 6	4 13	0	5 4	5 11	0	6 2	6 9	0	6 8	6 14	6	7 5	7 16	6	8 2	9 12	11 6	13 0
50	3 12	4 3	6	4 11	5 2	6	5 4	6 1	6	6 9	7 0	6	7 0	7 15	6	7 14	8 5	0	8 12	10 8	12 4	14 0
54	4 0	4 8	0	5 0	5 8	0	6 0	6 16	6	6 8	7 0	6	7 8	8 0	0	8 8	9 0	0	9 6	11 4	13 2	15 0
58	4 4	4 12	6	5 5	5 13	6	6 6	6 14	6	7 0	7 15	6	8 0	8 8	0	9 0	10 1	0	10 10	12 12	14 14	17 0
62	4 8	5 1	0	5 10	6 2	0	6 12	7 5	0	7 7	8 7	0	8 8	9 0	6	10 2	10 11	0	11 4	13 8	15 12	18 0
66	4 12	5 5	6	5 15	6 8	6	7 2	7 11	6	8 5	8 14	6	9 8	10 16	6	10 11	11 4	6	11 14	14 4	16 10	19 0
70	5 0	5 10	0	6 4	6 14	0	7 8	8 2	0	8 12	9 6	0	10 0	10 10	0	11 4	11 14	0	12 8	15 0	17 8	20 0

5. The above calculations are made by adding half the estimated charge of the first 250 impressions for each additional like number; or, one-eighth for every intermediate number, omitting the last number in both cases, as shown. The rule is equally applicable to every sized work.

6. A sufficiently near approximation to the number of letters in a page (of any sized-type) is obtained by means of a graduated type scale obtained from England for that purpose, by which the width of a page is measured by the letter (n) and the length by the (m) of the type used—spaces between words and quadrates filling up lines at the ends of paragraphs being considered as letters.

7. By adapting this scale to the common inch measurement, it is found to give letters to the square inch in each of the various sized types as follows:—Pica 72; Small Pica 98; Long Primer 128; Bourgeois 152; Brevier 162; Minion 200; and Nonpareil 288. Thus a solid Foolscap page—6 inches wide and $10\frac{1}{2}$ deep—would, in Pica, be assumed to contain $72 \times 6 = 432 \times 10\frac{1}{2} = 4536$ letters, and, at 10 Annas the 1000, be charged Rupees 2-13-4; or, if in Small Pica, $98 \times 6 = 588 \times 10\frac{1}{2} = 6174$, and be worth Rupees 3-13-8.

8. A reduction is made for leaded pages of the measurement value of the matter displaced by the leads, which are charged separately, at a fourth of their measurement, as Pica letter. Thus—the leads (at a thickness of 5 to Pica) required to space out a Foolscap page of Pica would occupy the place of 13 lines or 936 letters and, being charged but at a fourth, would reduce the value of the page by As. 7. In a Small Pica Foolscap page they would displace 17 lines or 1275 letters at a value of Annas 12-9; but they would be equal to 15 lines Pica—worth, at a fourth, Annas 2-1, and leave the value of the page at Rupees 3-3. It frequently happens that pages are double-leaded and spaced between paragraphs still more widely, when, of course, a further proportionate reduction must be made.

9. It is found very greatly to economise time and labor, however, and to give sufficiently correct results, to set aside for separate estimate, all the statements in a work, and to multiply the value of what appears to be a fair average page of the plain matter by the number of the remaining pages. The value of plain printing, to any extent, may, in this way, be ascertained in a few minutes.

10. Side and foot notes, being generally in smaller type than the body of a page, are estimated separately; except when they occur in connexion with a leaded matter and are of inconsiderable extent, when it is found to be a convenient practice simply to consider the pages as solid ones, and omit the usual allowance for leads.

11. Statements are charged at a higher rate than plain matter, and when they are quite closely printed, the price is doubled.

12. Blank forms, not being susceptible of such exact measurement, are valued with reference to their size, and the amount of labor their production involves, the only guide being the general rule laid down at the commencement of this paper.

15TH SEPTEMBER, 1856.

Vide C. O. 7th May, 1856.

* *Annexed.*

Ordered that copies of the foregoing Extract Minutes Consultation, be circulated to all Collectors, who will consider paras 7, 8 as a standing order.

2. The attention of the undermentioned Collectors is called to the special orders of Government as noted below.

Trichinopoly,	-	-	-	-	Para. 2.
Bellary and Gunttoor,	-	-	-	-	" 3.
Tinnevelly,	-	-	-	-	" 4.

Ext. Min. Con. 29th Aug. 1856, Rev. Dept. No. 911.

Ganjam. South Arcot.
Gunttoor. Tanjore.
Nellore. Trichinopoly.
Cuddapah. Madura.
Bellary. Tinnevelly.
Kurnool. Salem.
Chingleput. Madras.
North Arcot.

In conformity with the rules for the management of local funds, approved and passed for adoption in the order of the 11th April 1856, No. 371, the Board of Revenue submit reports on these funds from the Collectors of fifteen districts for the official year ending 30th April; and promise to forward those for the remaining districts as soon as they are received.

Nellore. Cuddapah.
Madras. Ganjam.
North Arcot. Madura.
Tanjore. Kurnool.

will be kept separate, from the commencement of the current year. In Trichinopoly, the Collector has made no allusion to the grass rents which were by order of the 16th June 1853 placed at his disposal, for the improvement of the town of Trichinopoly; the Board propose that these should be reported upon hereafter as a part of the local funds. The Governor in Council approves of this recommendation. He further observes that it was directed in the order of June 16th, 1853, that half yearly accounts of expenditure of this item should be made to the Board of Revenue; he requests to be informed whether this part of the order has been attended to. In his

next report on the local funds, the Collector should be instructed to give a general review of all the public improvements effected by means of the grass rents, and of the expenditure on such improvements.

3. In Bellary and Gunttoor, the only funds which exist are the ferry tolls, amounting in the former to Rupees 6,098 for the past year, and in the latter to Rupees 216 on an average

of the receipts of the last ten fusties: from these funds no disbursements have been made in either district. It does not appear whether the ferry rents in these two districts have been kept separate, or have been merged into the general revenue, and the Government request the Board will ascertain and report the fact on this point.

4. In Tinnevelly the avenue clippings yielding 191 Rupees, and the rent of reeds on the banks of rivers and channels, Rupees 212, are described by the Board as belonging to the local fund. The receipts from both these sources, it is stated, have been devoted, since 1853, to the improvement of roads in accordance with Extract Minutes of Consultation, 16th June 1853, No. 653. The Government observe, however, that the order quoted simply authorized "the appropriation of the funds realized by the sale and rent of the grass in the Fort ditch of Trichinopoly to the improvement of the town and its suburbs" and intimated that the Government would be prepared "to sanction a like application of the funds derived from similar sources under the management of the Civil Authorities at other stations;" and desired the Board to report any cases in which such funds might be available for the purpose. The order did not give any funds whatever except the grass rent at Trichinopoly, and certainly not those now under reference, which are both wholly different in character. The Government request the Board to remember that orders granting funds for any purpose must be construed literally, and not be extended to other funds, or other purposes, without special permission. The Government do not regard the reed rents as properly belonging to a local fund, but as a part of the land revenue, and this item of receipt therefore will for the future be brought to the account of Government under the head of "sundry items." The produce of the avenue loppings may still be devoted to the repair of the roads, being credited to the local fund.

5. In Salem the cart tax and the ferry rents constitute the local funds; but the latter only has heretofore been brought under that head. The receipts from ferry rents amounted to Rupees 848-3-8, and the disbursements to Rupees 145-8; leaving an unexpended balance of Rupees 702-11-8.

6. In South Arcot the road fund recently came into operation; the receipts in the two fusties 1264 and 1265 amounted to Rupees 23,955, and the ex-

penditure to Rupees 7,330-11-3. The largest disbursement, Rupees 5,905, was on the road from Tindevanum to Pondicherry via Mylum, which was metalled throughout its whole distance of 20 miles. It is now stated to be open for quick traffic.

7. As it is desirable that the annual reports on the local funds should be submitted in a complete form, in view to their being annually printed as a number of the selections, similarly to the district road reports heretofore published, the Board are requested to furnish with their future reports a

* No. 1. statement in the accompanying form,* showing at one view the sources which contribute to the local funds in each district, the receipts and expenditure in each, and the balance available for future years. A separate statement should also be submitted for the expenditure, exhibiting all the operations in each district in detail, except that those not exceeding 100 Rupees each may be entered in a single line for each district. The statement should be in the accompanying form.†

† No. 2. 8. The report should also notice the most important of the works intended to be undertaken in the ensuing year.

No. 1.

Abstract Statement of the Receipts and Disbursements on account of the Local Funds in the Districts under the Madras Presidency for the year 1856-57.

DISTRICTS.	Balance of last account brought forward.	CURRENT RECEIPTS.							Total including old balance.	Deduct expenditure.	Balance remaining.
		Ferry rents and Tolls.	Road fund.	Avenue clippings.	Rent of Reeds.	Grass rents.	Cart Tax.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12
Total...											

Additional heads of receipt to come in after Column 8 when necessary.

No. 2.

Statement showing the particulars of the expenditure from Local Funds in the Districts under the Madras Presidency for the year 1856-57.

LINE OF ROAD.	Nature of the work performed.	Amount expended.	REMARKS.
1.	2.	3.	4.
		Rs. A. P.	

22D SEPTEMBER, 1856.

Vide C. O. 30th July, 1856.

* Heading "Collector's Endorsement."

† C. O. Book, page 262.

I am directed by the Board of Revenue to inform you that they will, from this date, dispense with Column 5,* of the Monthly Register of Petitions† referred for disposal, &c.

2. When they require a copy of your endorsement on any particular petition, a special reference will be made to you for it; these calls however are not likely to be frequent, if care is taken to furnish petitioners with endorsements on their addresses, and the dates of such endorsements are duly entered in the proper column of the register.

3. The Board desire me to remark that the last column of the register is intended for occasional remarks bearing on the petitions, not for such routine entries as "Will be disposed of." "Referred to the Tahsildar," &c.

23D SEPTEMBER, 1856.

Ext. Min. Con. 15th July, 1856, Rev. Dept. No. 734.

Vide C. O. 28th Augt. 1856.

" 1st April 1857.

† C. O. 20th June, 1856.

The order of the 10th June‡ was not intended to include mere assaults by whomsoever committed. To bring a case within that order, there must be an illegal object connected with the official position and duties of the party or parties inflicting or authorizing the violence complained of. The most ordinary objects of the kind here intended are the collection of revenue, the exaction of gifts for the private advantage of the actors, the extortion of confession of crime, or the discovery of stolen property.

25TH SEPTEMBER, 1856.

Extract from Proceedings of the R. H. the Governor General of India in Council, Financial Department, 25th July, 1856, No. 3604.

Vide C. O. 8th July 1856.

" 7th Mar. 1857.

§ This Resolution is published in the Gazette for 1856. Vol. 2, page 841.

Resolution. §— With a view to ensure a correct calculation of the periods of service entitling Uncovenanted Servants to pension, the Right Honorable the Governor General in Council is pleased to direct that the heads of public offices and departments under the control of the several Governments be instructed to furnish, on the 1st May of each

year, to the Civil Auditors and Military Auditors General of the several Presidencies, an annual return showing the leave of absence granted during the year, under the new Uncovenanted Service Absentee Rules, to those Uncovenanted Servants whose leave may not have been notified in the Gazette.

* *Foreign.*
Home.
Military.
Public Works.

† *Bengal.*
Fort Saint George.
Bombay.
N. W. Provinces.
Straits Settlements.

Order.—Ordered that a copy of the foregoing Resolution be sent to the departments* and the Governments† specified in the margin, for communication to the

heads of the several offices and departments under their control.

‡ *Accountant General to the Govt. of India.*
Sub-Treasurer, Fort William.
Secretary Saving's Bank ditto.
Mint Committee, Calcutta.

Ordered also, that a copy of the Resolution be sent to the officers specified in the margin‡ under the control of the Financial Department, with a view to

their furnishing the Civil Auditor at Fort William with an annual return of the description stated above, on the 1st May of each year.

Ext. Min. Con. 12th Sept. 1856, Rev. Dept. No. 978.

Ordered that a copy of the foregoing be transmitted to the Board of Revenue and the Chief Engineer, to be communicated by them to all officers subordinate to them respectively, who are empowered to grant leave of absence, for punctual observance.

It will be understood that the order applies only to the Uncovenanted Servants included in the rules of the 22d February 1856; viz. to those whose salary exceeds one hundred Rupees a month.

26th SEPTEMBER, 1856.

Rules for the Grant of Gratuities to the Families of Persons killed in the execution of their Public Duties.

No. 28.

Fort William, Financial Department, the 4th July 1856.

Notification.—The Right Honorable the Governor General in Council is pleased to issue the following Rules for the protection of Government, in cases of application for gratuities to the families of Lascars, Coolies, and other workmen in the service of Government, who may

happen to be killed, or to die in consequence of wounds or accidents sustained in the execution of their public duties :—

RULES.

1. No application for a gratuity shall be received from the family of a deceased workman, unless he died within 6 months from the date on which the wound, or the accident which is supposed to have caused his death, was received.

2. Applications shall be confined to cases in which the deceased may have left a widow, son, daughter, father, or mother, dependant upon him for support.

3. All claims shall be subjected to a regular enquiry by the officer at the head of the department in which the deceased was employed.

4. The claimants shall appear personally before the said officer, and witnesses (unconnected with the claimants if possible) shall invariably be examined in attestation of the validity of the claim. When the evidence of relatives or connections is taken, a note to that effect shall be entered upon the proceeding, and in all cases the witnesses shall be warned to confine their evidence to circumstances within their own knowledge, and be made to understand that they will be liable to trial and punishment in the event of their evidence proving to be false.

5. The proceedings shall be drawn up in the form annexed, and shall contain a concise, but full record of the evidence by which every claim is supported; the designation and duties of the deceased; the nature of the accident or injury which caused his death, and the precise degree of relationship and condition of the person or persons claiming the bounty of Government in consequence.

6. In cases where two or more survivors within the degrees of relationship specified in Clause 2 may be entitled to a gratuity under these rules, the claims of each shall be fully investigated, and the preference accorded in the following order.

1. Son (legitimate.)
2. Widow.
3. Daughter (legitimate.)
4. Father.
5. Mother.

7. The gratuity admissible under these rules shall in no case ex-

ceed the maximum limit of six month's pay of the deceased, nor be invariably assigned at that amount, but be regulated according to the duties of the deceased, the circumstances attending his death, and the condition and prospects of his surviving relative, or relatives.

8. The above rules, although specially intended to provide for the adjudication of claims to gratuities on the part of the families of men killed in the execution of their duties, who are not entitled to pensions under the rules and practice of this Presidency, shall also be held applicable in the investigation of claims to pension on the part of the families of persons employed in the Gun Powder Manufactory, the Khedda Establishments, and others engaged in duties involving unusual hazard, and of claims to pension preferred under Clause 6 of the Uncovenanted Pension Rules of January 1831.

9. The Government by no means binds itself to issue gratuities in all cases, nor in cases of pension to grant them for life.

FORM.

PROCEEDINGS of . . . to investigate a claim to Gratuity
or Pension on the part of

DESCRIPTION OF CLAIMANT.								DESCRIPTION OF DECEASED.		Names and description of witnesses in support of the claim.	Amount of Gratuity proposed.	Record of evidence and remarks.
Name.	Age.	Height.	Religion, Caste or Tribe.	Personal appearance & particular marks.	Present occupation and prospects, and whether on receipt of pay or pension from the Government.	Degree of relationship to deceased.	Name.	Occupation and period of service.	Nature of the injury which caused death.			
Years.	Months.	Feet.								Inches.		

26TH SEPTEMBER, 1856.

Ext. Min. Con. 16th Sept. 1856, Rev. Dept. No. 990.

Vide C. O. 10th Sept. 1856. The Board of Revenue submit a letter from the Collector of Tanjore proposing certain reductions in the revenue and judicial establishments of that

district to meet the charges of working the Printing Press, and requesting instructions as to how the alterations in the Moyenzabtah are to be carried into effect. The Board approve the reductions proposed by Mr. Cherry, and suggest that the amount thus saved be credited to a Printing Press Fund to be accounted for once a year with the receipts on account of job work, &c.

2. The first two items of reduction proposed by the Collector are from the Naut Curnum Fund; but Government would wish to be informed whether this is because the work of servants of that class will be lightened by the Press. The 3d and 5th items of reduction, viz. a Dufterbund and Sheally Ameen are not in the classes of servants whose work will be reduced by the Press. It has already been pointed out to the Board in Extract

Minutes Consultation dated 2nd Instant, No. 925,* as well as in a former order of the 9th May 1856, No. 478,* that "the cost of working the Press should be met by reductions in

those departments where work is lessened." The dispensing with the Salwar Goomashtah of the Sub-Collector's office is approved; but the reduction of pay of another Sheally Ameen and of that of the Combaconum Ameen is disapproved for the reason given in para. 7 of Minutes of Consultation dated 12th April last, No. 375, viz. "that the reduction of establishment is required on the ground that there will be a large diminution of work; a case which calls for a reduction of the number of hands employed and not of the rates of pay."

3. The reduction proposed in the Combaconum Sub-Court is unobjectionable; it is not stated whether the consent of the Subordinate Judge has been obtained to the measure, but the Government assume that such is the case.

4. With these observations, the Right Honorable the Governor in Council resolves to request the Board of Revenue to desire Mr. Cherry to reconsider his proposition and submit a revised list of the reductions.

5. In regard to the carrying out of the alterations in the Moyenzabtah, the Government resolve to lay it down as a rule that the servants sanctioned for the Press office shall be substituted in the Moyenzabtah for the hands dispensed with, reserving a balance for contingent charges. It is not necessary that there should be any separate Press Fund, and separate funds are open to serious objection. The alterations in every Cutcherry should be reported to Government for sanction, with a Tabular Statement in the accompanying form, which the Board are requested to circulate to Collectors with instructions to submit the required statements. They will at the same time communicate to them the sentiments of Government as above

expressed in regard to the proper departments or classes of servants in which reductions should be made to meet the charges of the Press.

Statement showing the alterations proposed in the Moyenzabitah of the District of Tanjore.

Present Establishment.	Amount.			Total.			Proposed Alterations.	Amount.			Total.		
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.
Sanctioned on the 12th January 1855, - -	10,000	0	0				1 Head Compositor, -	25	0	0			
Sanctioned on the 1st July 1856, - - -	2,000	0	0	12,000	0	0	1 Assistant do. -	15	0	0			
1 Goomashtah, - -	30	0	0				1 2d do. do. -	12	0	0			
1 Do. - - -	20	0	0				1 3d do. do. -	8	0	0			
1 Moonshee, - - -	20	0	0				1 Pressman, - -	12	0	0			
1 English Writer, -	21	0	0				1 Ballman, - - -	8	0	0			
Total... - - -	91	0	0				1 Assistant, - -	5	0	0			
Aggregate pay of the Servants uninterfered with, - - -	11,909	0	0				Total... - - -	85	0	0			
							Aggregate pay of the Servants uninterfered with, - - -	11,909	0	0			
							Total amount of the Moyenzabitah as altered, - - -				11,994	0	0
							Sum reserved for contingent expenses, -				6	0	0
							Total of the present Moyenzabitah, - - -				12,000	0	0

3D OCTOBER, 1856.

Honorable Court's Despatch, 2d July, 1856, Finl. Dept. No. 57.

Para. 12. We desire that in all cases, whether of Civil Servants or Military Servants holding Civil appointments, in which a certificate of demands cannot be given before the departure of the servant, such a certificate may be forwarded to us at the earliest practicable period, in order to prevent the personal inconvenience which may otherwise be occasioned in the event of the servant requesting permission to resign our service in this country, at or before the termination of his leave.

8TH OCTOBER, 1856.

Vide C. O. 19th Mar. 1855. para. 6.
" 29th Oct. 1856.

The Board observe that decisions of Collectors under Regulation IX of 1822 are appealable to the Board

only within three months after the passing of the decision, and that the prosecution of appeals, with the Board's permission, in the Courts, must be commenced within a further period of three months from the date of the Board's order authorizing such proceedings.

2. It appears therefore to the Board that the *entire* proceedings before Collectors in all cases of more than five years' standing may be destroyed without any risk of public inconvenience or injustice to the parties concerned.

3. The monthly* returns made to the Board, of all trials under the above Regulation, will suffice for all useful purposes, and these should be carefully preserved.

4. The Board therefore authorize all Collectors to destroy the entire record in all cases under Regulation IX of 1822, and annually to destroy those of the preceding sixth year.

5. This order is not intended to leave Collectors no discretion in particular cases; as for instance the numerous recent trials in Masulipatam, where a longer retention of the records may be expedient.

11TH OCTOBER, 1856.

Lieutenant Colonel R. Baird Smith, Superintendent of Canals, N. W. Provinces; to Colonel W. E. Baker, Secy. to the Govt. of India, D. P. W. dated Roorkee, 17th July 1856, No. 888 of 1856-57.

I have the honor to acknowledge the receipt of your letter, No. 2954, dated 21st ultimo, forwarding for perusal copy of an interesting letter under date the 4th April last from Captain Fyfe, Bombay Engineers, on the subject of irrigation in Egypt, and directing me to submit any remarks it might suggest in connection with irrigation in Scinde.

2. Having spent about the same time in Egypt that Captain Fyfe did, and having taken the opportunity of seeing the Nile works, and such minor works as were accessible, and of collecting a considerable amount of information; my general impressions of the Egyptian system are identical with his, and I saw nothing practiced in the valley of the Nile, whether as concerned the designs of the works or the details of distribution and management of the water, that I would desire to see introduced into this country. Excepting the untried and imperfect modern works at the head of the Delta, the entire system seemed to be of the rudest and roughest kind, highly be-

neficial no doubt in its way, but certainly no model for imitation in Scinde, or elsewhere. As regards the management of the water, the only point of importance seemed to be to have the channels big enough to give sufficient supplies for deep submersion and thorough saturation of the land. This done, the wants of the cultivators appeared to be satisfied, and in the manner of doing it the untaught practical instinct of the people was far more visible than any influence of trained skill or scientific knowledge.

3. As regards the question of embanking in connection with irrigation in Scinde or elsewhere, it is quite impossible to give an opinion without thorough local knowledge of the country. That a very complete system of embanking irrigating rivers may exist without leading to elevation of beds or any other evil is, I think, fairly to be inferred from the results of the Tanjore irrigation, but there the features of the country are favorable to most effective scourage of the embanked rivers, and great use has been made of this preventive check on deposits. The practical result is, that for centuries no elevation of the great irrigating stream, the Cauvery, has been perceptible, and the local officers assured me that neither from their land revenue records, nor from any observations made since the country came into our possession, could the slightest proof be traced of evil effects attributable to the embankments. But experience in Tanjore is no warrant for like results elsewhere, unless the physical conditions of the places compared with it should be, if not identical, at least similar to such extent as to give early and efficient means of guarding against the gradual elevations of the river beds, so visible in certain well known instances; whether this be so or not in the valley of the Indus, I don't know, but embanking irrigating rivers is perhaps the most delicate process an Engineer could take in hand, and as regards Scinde, I would strongly recommend that no extensive measures should be sanctioned without the most careful investigation.

4. I do not think that the results as yet obtained from the modern works on the Nile warrant their being appealed to in justification of like works in Scinde. It seems possible enough that these great works may pay, ultimately; but as yet they have had absolutely no influence on the agriculture of the Delta, and their fiscal results are all still to be learnt. They have been enormously expensive, and they will not be finished under an expenditure of a million and a half sterling, but whether this has been a wise expenditure or not yet remains to be proved. For Scinde, so far as I am competent to judge, the best course seems to be as I have before said, to maintain existing canals as efficiently as possible for present wants, to lay down a carefully considered scheme, for the ultimate rectification of the system of irrigation in the country, and to sanction no new work that is not a part of such a scheme, and thus gradually, at such rate of progress as the available means would permit, to endow the province with really efficient means of regular irrigation.

5. As regards the systems of distribution and revenue, I believe that the best principles may be gathered from the practice in these provinces, and may be applied in Scinde with the modifications that local habits and customs may require. Bad as the Scinde system in these particulars is described to be, it is not the worst in India, as it at least avoids the combination of an oppressive land assessment with a rude irrigation system, and in doing so it is so far superior to that of Madras, which I may say in passing, is I think by far the most unsatisfactory I have ever had an opportunity of studying.

6. With reference to the use of steam power for irrigation in Scinde, as suggested by Captain Fyfe, I can only recommend very great caution in its employment, as being in comparison with canal works, excessively expensive. In communication with the Superintendent of the Roorkee workshops, I have made an estimate of the comparative cost of steam power and canal works in delivering water, and as regards the former, the results may be considered tolerably trust-worthy, as we have had long experience in the use of steam, are not far from fuel, and work as cheaply as possible. I need not trouble you with the details of calculations, but may mention that they include original cost of Engineers, and pumps, depreciation and interest, current expense in working and establishments for the steam power; and like elements for canal works, the original cost of the Ganges canal being taken at 1½ million sterling, and its current expenses at 6 lacs per annum, and details for the other canals being derived from the usual dead stock accounts. The comparative results are as follow.

Cost of delivering water by steam power with a lift not less than 15 feet, sufficient (inclusive of wastage) to irrigate throughout the year 1,000 acres of land,	Rs. 9,642-8 or 9-64 $\frac{8}{100}$ acre.
Cost of delivering water as above by means of the Ganges canal works,	„ 1,200 or 1-2 $\frac{0}{100}$ acre.
Cost of delivering water as above by means of the Eastern Jumna canal,	„ 762 or 0-7-6 $\frac{2}{100}$ acre.
Cost of delivering water as above by means of the Western Jumna canal,	„ 627 or 0-6-3 $\frac{7}{100}$ acre.

The average cost of delivering sufficient water for the complete irrigation of one acre by means of canal works in these provinces is 0-86 Rupees, while to do the same work with steam power would cost 9-64 Rupees, or nearly 12 times as much. It is merely the delivery of the water that is provided for, not its distribution in irrigation, an additional expense which would be the same in the same localities for both means. There does not seem therefore to be much probability of steam power being a successful competitor with canal works for irrigation under ordinary circumstances.

The map has been so long on the way that I have not waited for it. It will be sent back so soon as received.

7. I return herewith the original documents received with your letter under reply.

Captain J. G. Fyfe, Bombay Engineers; to Major General Waddington, Chief Engineer of Public Works, Bombay, dated Cairo, 4th April, 1856.

Having spent a fortnight in Egypt for the purpose of looking at the irrigation system to ascertain whether there was any thing in it which might be applied with advantage to Scinde, I have now the honor to lay before you the result of my examination.

2. The Nile in Upper Egypt has a rise of about 30 feet, and at Cairo it is about 24 feet from its lowest to its highest level. The slope of the bed varies from about 6 inches in Upper Egypt to 4 inches a mile in Lower Egypt. From Cairo to the sea the fall of course varies with the quantity of water in the river. When the river is low the total fall from Cairo is about 46 feet or a little more than 3 inches per mile; during the inundation, the total fall is 71 feet or 5 inches per mile. The last mentioned fall viz., 5 inches per mile, is of course the average slope of the plain from Cairo to the sea. The surface velocity of the stream during the low season has been observed to be 1.62 feet per second, and during the inundation 4.94 feet per second. The discharge during the low season has been calculated at 14,259 cubic feet per second, and during the inundation at 3,24,478 cubic feet per second.

3. As the banks of the Nile from the first cataract to the sea consists of clay and sand, the channel of the river is continually changing. These changes however are at least in lower Egypt very slow. Bridges across the canals are made within 200 or 300 feet of the bank of the river, and when an embankment is carried away by the encroaching stream, the new embankment is thrown up only 50 or 80 feet further back.

4. The inundation commences at the end of June, but the river does not rise much till the end of July. During the low season, and indeed until the end of July, the water is tolerably clear, after that it becomes of a brown color, and is heavily charged with rich fertilizing matter. The inundation is at its maximum about the 20th of October, and sometimes later. In January it decreases rapidly, and afterwards continues to decrease slowly till June, when it commences to rise again.

5. The canals with the exception of those designed by M. Linant Bey and M. Mongel Bey the Pasha's Engineers, are most primitive in construction. Their general direction is good; but they are quite spoiled by the num-

ber of intermediate twists and turns. A few of them only contain a slender stream after the inundation subsides, and this is only obtained by excavating to a depth of about 25 feet. They are all provided with regulating bridges at their heads to regulate the supply of water. These, however, are modern, and generally consist of one central arch of about 15 feet span for the passage of boats with smaller side arches. The supply of water is regulated by means of long baulks placed in a perpendicular position against the up stream face of the bridge. In former years I was informed that these bridges frequently failed, and required reconstructing every three or four years. The banks of the canals are generally sufficiently sloped, but they are by no means regular. The accumulation of silt on the bank from the annual clearance is much less than is commonly seen in Scinde, but I think this results from the hill being less charged with silt than the Indus, and not from any great superiority in the construction of the canals. M. Linant Bey, who has been engaged with canal works in Egypt for upwards of 30 years, informed me that he found that a surface velocity of $2\frac{1}{2}$ feet per second was necessary to prevent the silt collecting in the canals when the inundation is at its height, and the water from the canals has a ready escape on to the land stream through the large canals is probably very swift.

6. The principal crop is the wheat, which is sown on the inundated land in November. During the remainder of the year other crops are raised by irrigation, but they are small compared to the wheat which is extremely good. The plan practised at the head of the delta which I passed through is as follows. The banks of the river are embanked to a height of from 6 to 8 feet, the thickness at top varying from 8 to 20 feet, the broad embankments being used as high roads; in addition to these are other embankments in every direction, dividing the country into large fields. When the canals are full, cuts are made through their banks, and the fields enclosed by the embankments are flooded to a depth of 2, and even 3 feet, until the inundation subsides, when the water drains off the land into the canals again. The wheat is then sown, and when the canal near it contains water, the crop is irrigated by the wheel. During the inundation very little irrigation and cultivation are carried on. Rice, and grain very much resembling jowarree, are raised by irrigation in small quantities only. The great object of the people is evidently to prepare the land by inundating it for the crops sown in the autumn, wheat, barley, flax, beans, &c. With the exception of the rice, and a small quantity of the grain grown during the inundation, the whole of the irrigated crops are watered with the aid of machinery. In the vicinity of Cairo where the banks of the river have been made secure by stone facing, wells, &c. steam engines have been put up by the Pasha and his relations for their private property. In the country the "Lakia," Persian wheel, and Shadoof, are employed.

7. The fertility of the soil is wonderful, two crops of grain are often obtained from the same piece of land in the year, manuring and rotation of crops are however practised every where, a crop of wheat on good land will, if irrigated, yield 8 ardeps or about 2,400 lbs. per feddan, which is equal to about $1\frac{1}{4}$ beegahs of $\frac{3 \times 160}{53\frac{1}{2}}$ feet square, a crop on fair land not irrigated will give 5 ardeps or 1,500 lbs. per feddan, and very ordinary land will give 3 ardeps; I was informed by the cultivators that the Indian corn produced much less grain than the wheat. The land is assessed at from 85 to 120 Piastres per feddan, according to its fertility. This in our Indian currency and measurement would give a rate of about Rupees $6\frac{1}{2}$ per Beegah of 160 feet square, or about three times our rate of assessment in Scinde. Labor in Egypt is about double the price it is in Scinde. Inundated sandy land in the bed of the river is also assessed at about 100 Piastres per feddan, but if the cultivator who takes it in hand should not cultivate the whole, he is not charged for the whole.

8. Having thus described the irrigation system which has been in use for ages, I shall now notice the works of the able Engineer M. Linant Bey, and M. Mongel Bey, who have charge of the canal works.

9. About 20 years ago M. Linant Bey, who had then been 15 years in the country, perceiving the enormous expense attending the raising of water by the Lakia, Persian wheel, &c. from the river, the impossibility of getting water at all during the low season, except from deep wells, for lands at a distance from the river, and perceiving the great gain that would be derived from irrigating the crops, instead of merely inundating the land before sowing the seed, proposed the barrage, or regulating bridge across the Nile, and the system of canals in connection with it. M. Linant Bey's plan was to cut two new channels at the head of the delta to carry off the water of the Rosetta and Damietta, to construct a regulating bridge in each channel, and then completely dam up the old channels, as shown in the accompanying map, his object being to construct the barrages or regulating bridges without being impeded by the water, as would necessarily be the case in making the barrages across the natural channels of the river. Three large canals, one on the left bank of the Rosetta, one central canal from the head of the Delta passing between the two barrages, and one along the right bank of the Damietta, were to be constructed to supply water at all seasons, and at a high level, to feed the whole of the canals in Lower Egypt, and furnish water for keeping up the navigation. The canal down the left bank of the Rosetta was to open a line of navigation to Alexandria. I am not aware why M. Linant Bey's plan was not carried out as proposed, perhaps it was from the great expense of excavating the new cuts for the Rosetta and

Damietta, but the plan now being carried out by M. Mongel Bey is merely a different method of effecting the same end. The canal system is to be the same as that proposed by M. Linant, but the barrages have been constructed in the natural channels of the Damietta and Rosetta, a little higher up than the sites proposed by that gentleman. After many years of interruption and delay, this grand work has now again been taken in hand, and may be completed in the course of a year. Both the barrages rest on a bed of concrete sunk 21 feet into the bed of the river, which consists of loose sand. The foundations are secured both above and below the bridges by rows of piles. The bridge across the Rosetta consists of 64 arches of 16 feet span, with a lock at one end for the passage of boats, that across the Damietta consists of 74 arches, and has also a lock at one end. The head of the delta between the two bridges is protected by a revetment of stone resting on piles. The total length of the two bridges is 1,800 feet, I was not fortunate enough to meet M. Mongel, but one of his Overseers showed me the whole of the work, which appeared to be of most excellent quality. The heads of the three canals have been excavated. That on the Rosetta side is about 100 feet in width. The central one for the delta is 300 feet wide at bottom, and about 10 feet deep; I believe these unusually large dimensions have been given to it in order to furnish a very large supply of water for inundating the land during the inundation. Each canal head will be provided with a regulating bridge and lock for the passage of boats.

10. Another canal has lately been proposed, and is about to be commenced. It is to leave the river about 10 miles above the barrage, and close to Cairo, and will run in a north easterly direction towards the Lake Timsall in the Desert, and should the project for the great ship canal across the Isthmus of Suez be carried out, this fresh water canal from near Cairo will become of great importance for navigation, as well as to supply fresh water for the shipping in the inland port of Lake Timsall. Should the ship canal not be made, a navigable canal might very easily be made from Lake Timsall to Suez, and by this means a line of water communication for small vessels would be opened from Alexandria to Suez.

11. M. Linant informed me that he had another project in preparation for watering central Egypt. He proposed constructing a barrage a short distance below the first cataract, where there was rock on both banks, and then carrying his canals parallel to the river so as to supply all the minor canals. He told me that a barrage was indispensable in this project, in consequence of the great difference, 30 feet, that existed between the lowest level and inundation level of the Nile, in that locality, and the smallness of the slope of the country.

12. M. Linant informed me that had steam power been as well understood when he proposed the barrage for Lower Egypt as it is now, he

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would have proposed its employment in place of constructing the barrage, as the difficulties and expense attending the latter had been so very great but it was only the peculiar difficulties of the case that induced him to advocate steam, wherever there were ordinary facilities for constructing a barrage he would prefer that mode to using steam power to raise the water. While considering the project mentioned in the preceding para. he told me that the question of employing steam power had been fairly looked into, and the expense calculated, but that the result was in favor of the barrage. He has very kindly promised to obtain for me the calculations in question, which shall be duly forwarded, and I take the opportunity of mentioning here, how willingly he has afforded every assistance in his power to enable me to prosecute my enquiry.

13. I shall now make some remarks on the foregoing, with reference to the irrigation of Scinde.

What has particularly struck me in the course of my enquiry is the fact that though the present canals in Egypt, from being deep and capacious, and from the comparative permanency of their mouths, furnish an abundant supply of water for the irrigation and complete submersion of the land during the inundation, and also a small quantity during the low season for irrigating lands previously inundated, it should still have been thought worth while to lavish an enormous outlay on the barrage, and the grand feeding canals in connection with it, to save expense in raising water, and to furnish a more abundant supply during the low season. From the comparative permanency of the canal mouths, and their great depth, and by means of the regulating bridges, the supply of water is infinitely more regular and abundant than it is in Scinde, still it has been thought worth while to commence a new system, such as I have proposed for Scinde. I have been informed that the barrage has cost 18,000,000 Francs, and that it will cost 12,000,000 more before it is completed, and probably this does not include the expense of constructing the minor masonry works for the purpose of controlling the water after it has entered the canals, and after incurring so large an expenditure on the barrage, still entirely new projects are being commenced on.

14. I have not observed any thing in the manner of irrigating the land in Egypt worthy of adoption, which is not practised in Scinde. The plan of inundating the land by means of the canals is also practised in Scinde, but to very small extent, because the canals in Scinde rarely furnish more water than is actually necessary for the irrigation. To practise the plan extensively in Scinde the whole of the canals would have to be made about double their present size, which would entail an outlay very much larger than what would suffice to make an entirely new system, such as they are now carrying out in Egypt, and

such as I have proposed for Scinde. In our inundated tracts in Scinde I have often thought that it would be very advantageous to construct embankments to prevent the land being injured by too much inundation. As I believe to be the case in the left bank districts above Roree. In Egypt the inundation of the land is under control from the land being enclosed by strong embankments, and from the canal mouths being supplied with regulating bridges, but in the left bank districts the water is under no control whatever, and from this three evils arise, either there is too little water to saturate the land sufficiently, or there is so much that it flows over the irrigated crops and destroys them, or when there is a very late inundation the water does not retire soon enough to enable the people to sow their wheat at the proper time. Embankments made with cuts through them, and sluices to regulate the supply of water like that constructed near Sukher, by Colonel Scott, when Superintendent of Canals, might be raised in the left bank, and perhaps other districts, with great advantage.

15. Respecting the employment of steam power to raise water in Scinde, the question is merely one of expense; as labor, and consequently the cost of raising water with the common machines in use, is only half the price in Scinde that it is in Egypt, it follows that steam power, which will cost the same in both countries, cannot be employed with the same advantage in Scinde that it can in Egypt. The only steam Engines constructed for irrigation in Egypt are near Cairo, and these have been constructed by the Pasha or other members of his family to water private property. How far it may be advisable to employ steam power to raise water to supply large canals in Scinde cannot be seen until the surveys have been made, as the cost of thus raising the water is very great, it should be avoided if possible, or at least used to a limited extent only. I do not think that it will be desirable to use steam power to raise water for the canal proposed by me from Roree, though it may be so to a limited extent for the canal from Jurruck. The steam Engines used on the Nile are common pumping Engines, those used in the Lincolnshire Fens turn large scoop wheels which act admirably when the lift is not great, they are commonly employed to lift the water to a height of 5 feet or less, when the lift exceeds this I believe the pumping Engines are preferred. I shall give the subject my attention in England, and shall be glad to communicate any thing I may ascertain as the best machines for the purpose.

16. In the other simple machines used for raising water in Egypt, I did not observe any thing worthy of adoption in Scinde. The common Persian wheel universally used in Scinde is also much used in Egypt. There are several kinds of Lakias, but I did not notice any that appeared to me better adapted to the purpose than our small "Hoorla," or inundation wheel in Scinde. The Shadoof which is used in Scinde for

lifting the brine out of the wells for the manufacture of saltpetre is very extensively used in Egypt. It appeared to me that the difference in the construction of the machines arose more from the difference in the price of material in the two countries than any thing else. There are few trees in Egypt even of the commonest kind. Wood is so scarce that the stalk of the Indian corn is used for fuel. Hence the mode of constructing and putting up the wheels in Scinde with a quantity of wood work is not much seen in Egypt. Either masonry is used for putting up the wheel on the "Shadoof" which consists of a long pole, and a cross piece only is employed. Near Cairo I noticed a modification of the Persian wheel raising water for some gardens, but it did not appear to me to act so well as the simple rope and pots. The machine consisted of an endless chain passing over a wheel which was in the form of a polygon with a great number of sides, each of which corresponded to the length of a link of the chain. To the chain were attached vessels for holding the water. The whole machine was constructed of iron. The jerk given to the chain from the angular shape of the wheel caused a great deal of the water to be spilled.

13TH OCTOBER, 1856.

Ext. Min. Con. 2d Oct. 1856, P. W. D. No. 1793.

Vide C. O. 22d May 1856. The Chief Engineer submits the reply of the
 „ 18th Dec. „ 1st Assistant Civil Engineer in charge of Trichinopoly, to the order of Government dated 18th August 1856, No. 1459, in which he was requested, with reference to a former letter, to state in what instances the proprietary right of ryots to trees in unoccupied land had been upheld by the Civil Authorities, and on what grounds he attributed the accident to the Oopaur bridge to such decision.

2. It is to be inferred from the present letter, that no such decision was passed on the subject by the Civil Authorities. Government were led into mistake on this point by the expression used by Lieutenant Ryves in his letter of the 14th July, as it did not occur to them that the phrase "supposed legal right of the inhabitants of a village" referred simply to the objections of the people themselves. It appears however from the Collector's letter of the 4th August, that much correspondence did pass on the subject between that gentleman and Mr. Ricketts; and also that 1371 bandy loads of wood were supplied by the former from Government jungles and waste, besides a large quantity of which he is unable to give the particulars, from the river pagays.

3. Lieutenant Ryves seems to be under a serious mistake as to the right of the Public Works Department to take wood for Government works. As a general rule, ryots are not entitled to object to the cutting of wood for such purposes on unoccupied land; but in the cases noticed by Mr. Bird in the 6th para. of his letter, viz. "where fuel is scarce, or where the tree selected by the Engineer officers is the only tree fit for making ploughs," interference ought not to be exercised. It is desirable also that in every case where much fuel is wanted by Engineers, the Collector should be applied to, to point out where it may be cut; there would be obvious evil in leaving it to an Engineer's Maistry to determine what trees might be taken. So far as the facts appear in the papers before Government, there is nothing to indicate that Mr. Bird went beyond his duty in protecting the interests of the Ryots; or that he failed to do all in his power to supply Mr. Ricketts from legitimate sources.

4. It is very desirable that the Engineer Officers should learn to rely on their own exertions to obtain fuel as well as building materials; that Collectors should indicate to them where they may cut wood gratuitously, and that they should themselves purchase and pay for what they may want from private topes or lands, without aid from the Collector, as would be done by private individuals. This may add to the cost of works in some localities; but Government will not object to the extra charge in the estimate when it is clearly stated; and Engineer Officers should make their estimates with discrimination, allowing for such circumstances. It is possible also, as noticed in a former order, that the difficulty of obtaining fuel may lead to the more extensive employment of stone as a building material by the Government Engineers, as already by those connected with the railway works; and the Governor in Council would wish the attention of officers to be directed to this subject.

5. As respects private topes and trees, the Governor in Council would wish the Collector of Trichinopoly, and all other Collectors, carefully to protect the owners of such property from encroachment and trespass; and to take every opportunity of assuring them that their rights will be fully respected by officers of Government of all ranks and all departments. He hopes also to be shortly enabled to pass final orders on the subject of the taxation of topes and trees, in pursuance of the order of 31st May 1855; and he resolves to call the attention of the Board of Revenue to the subject in the hope of receiving an early report on it from them. His Lordship in Council is satisfied that the true way to make timber and fuel less scarce both for public works and for all other purposes, is to recognize and strictly protect the right of private property in trees and plantations, and to exempt them from special taxation.

28TH OCTOBER, 1856.

(To Maritime Districts.)

In order to prevent a similar mistake in other districts, the Board of Revenue resolve to notify, by Circular, that under Schedule A, Act IX of 1845, Colombo Arrack is liable to a duty of $1\frac{1}{2}$ Rupees per gallon on importation into any of the ports of the Madras Presidency.

29TH OCTOBER, 1856.

Copy forwarded to all Collectors, with reference to the Board's Circular dated 8th October 1856.

Vide C. O. 8th Oct. 1856.

2. The Collectors will forward, as desired by Government, an annual list of the records connected with Regulation IX of 1822, which they may propose to destroy.

Ext. Min. Con. 17th October, 1856, Rev. Dept. No. 1107.

The Board of Revenue submit, for the information of Government, copy of their Proceedings in which they have given instructions to the Collectors to destroy the records connected with all cases disposed of by them under Regulation IX. of 1822, of more than 5 years' standing, and annually to destroy those of the preceding sixth year, giving them discretion however to retain any, if they think it proper.

2. The Governor in Council approves the instructions issued by the Board for the destruction of the records of all cases which are now above five years' standing. For the future, however, instead of leaving it to the discretion of Collectors to decide what records should be retained, it would be better to require them annually to send to the Board a list of the cases disposed of in the sixth preceding year, with remarks showing which, if any, should in their opinion be retained, and the Board could then decide on those, if any, to be preserved, and order the rest to be destroyed.

3. The Board have referred, by way of illustration, to the Masulipatam trials. Few if any of these can be of more than five years' standing, the appointment of Mr. E. W. Bird as Special Assistant dating only 31st July 1851. They would not therefore fall under the Board's present orders. The Governor in Council directs that none of the Proceedings in these cases, whether before the Special Assistant, or before the Collector or Commissioner in appeal, be destroyed, without the special order of Government.

5TH NOVEMBER, 1856.

I am directed by the Board of Revenue to inform you, that Mr. Philip W. Wall has been appointed by the Honorable the Court of Directors, Coal and Iron viewer for this Presidency, and, under the orders of Government, to request that, in the event of his proceeding to your district, all proper aid and information may be afforded him in the performance of his important duty.

6TH NOVEMBER, 1856.

With reference to their Circular Order, dated 30th August 1856, I am directed by the Board of Revenue to request that you will discontinue the transmission to this office of duplicate copies of bills for extra tentage, as the Civil Auditor has undertaken to forward the originals for the Board's inspection.

Vide C. O. 30th Aug. 1856.

6TH NOVEMBER, 1856.

Hon. Court's Despatch 30th April, 1856, Pol. Dept. No. 3.

Vide C. O. 21st July 1855. 41. You report to us the cases of no less than sixty stipendiaries, each of whom has applied for and received a bonus on the fixed scale in commutation of a pension. You have not confined the commutation (as was originally proposed) to the case of pensions not exceeding 20 Rupees per annum, many of those mentioned being greatly in excess of that limit, and one of them amounting to 20 Rupees per month. We think it highly desirable to encourage a disposition on the part of stipendiaries to obtain, by the commutation of their pensions, the means of engaging in profitable employment, as by so doing they merge in the best and most desirable way in the general community. Almost all those whose cases are here brought to notice, were either already engaged, or intended to engage, in industrious pursuits, and though such applications are likely to be chiefly made by those whose stipends are small, we see no reason against entertaining them when made, whatever may be the amount, provided due means are taken, as they appear to be, of ascertaining that the character of the applicant is respectable, that the purpose is not to squander the money, but to employ it profitably, and that there is a fair prospect of doing so.

" 11th June 1857.

Ext. Min. Con. 31st Oct. 1856, Pol. Dept. No. 408.

In circulating the above, the Board will notify that the principle of these instructions is applicable to *all* pensions and ycomiahs of whatever description. They will also direct all Collectors to bear in mind, in treating

hereafter with applications for the commutation of pensions,* that there can be in future no objection to commutation on account of the amount of the pension, provided the object for which the commutation is sought be good.

Such cases as exceed the limit as laid down in the Board's Circular Order, of 21st July 1855, and now withdrawn, should be freely recommended for commutation by Collectors; but it must be understood that all these cases are to be reported for the decision and orders of the Government. The Board will themselves continue to dispose of all applications for commutation of such pensions as they have hitherto been empowered to dispose of.

7TH NOVEMBER, 1856.

Vide C. O. 3d March, 1851.
" 22d Jan. 1857. I am directed by the Board of Revenue to request that, in all future propositions for increase or decrease of expenditure in the form prescribed by the Board's Circular, dated 20th June 1850, you will include in the two headings, "Present and Proposed Scale" of the tabular statement, the *whole* establishment concerned, and not merely the particular item referred to.

2. Where the proposition affects only one particular department, the details of that department alone should be exhibited, the charges on account of the several other departments being entered in the aggregate.

• 10TH NOVEMBER, 1856.

Vide C. O. 9th July, 1856. With reference to the Circular from this office dated 21st February 1856, I am directed by the Board of Revenue to request that, in recommending the defence, at the public expense, of suits instituted against yourself or your subordinates, you will invariably state the dates within which the answers must be filed.

2. If the reply of the Board should not reach you within the prescribed period, you will apply for an extension, the grant of which, you will observe from para 3 of the Sudder Court's letter of 5th February, 1856, is left to the discretion of the Local Courts. Should such extension be refused, you will file an answer (with such fresh arguments or other modifications as may have suggested themselves to you subsequent to the preparation of your draft reply), intimating to the Court that you have not received the orders of superior authority on the subject, and that consequently it may be necessary to file a supplementary one under Clause 3, Section VII, Regulation XV of 1816.

26TH NOVEMBER, 1856.

(To Maritime Districts.)

Ext. Min. Con. 18th Nov. 1856, Rev. Dept. No. 1232.

The Government extend to other ports of the Presidency the exemption, for the present, of Peruvian Guano, from duty. The Board will notify the same to all Collectors.

* *Vide Gazette 1856, Vol. 2, p. 756.* A notice of this exemption will be published in the Official Gazette* for general information.

1ST DECEMBER, 1856.

Vide C. O. 9th April, 1856.
" 24th Dec. " Since the promulgation of the new† form of Advertisement for the sale of lands in satisfaction of arrears of revenue, some Collectors report the result of sales for the confirmation of the Board, and some do not; the cause of this different mode of proceeding being apparently, that the old‡ form required such report, while the wording of para. 5 of the new form implies that it is not necessary.

2. The Board are of opinion that their confirmation is not necessary to give validity to the transfer, which should be made subject only to the conditions specified in para. 5 of the Advertisement. They think, however, that it is desirable that the report should be made, in order that they may be informed whether the arrear has been recovered, and

grant sanction for payment to the defaulter of any surplus remaining from the proceeds of the sale. As a statement of the prices obtained will form a very useful record in their office, it is requested that these may be particularly noted.

17TH DECEMBER, 1856.

Vide C. O. 26th July, 1847.

Ordered that a copy of the above* Extract

Minutes Consultation, and of the Board's

* Both annexed.

Proceedings,* be communicated to the Collectors of Cuddapah and Coimbatore, for their information and guidance.

2. Ordered also that copies of the same be forwarded to the Collectors of the other districts, and the Officiating Agent at Kurnool, for their information.

3. In the event of any other Head Serishtadars being circumstanced similarly with Streenevass Row, application for increase of salary will be submitted to the Board in the usual manner.

Board of Rev. to Govt. 24th Nov. 1856, No. 4327.

I am directed by the Board of Revenue to bring to the notice of the Right Honorable the Governor in Council, the following circumstances connected with a claim to an increased rate of salary preferred by D. Streenevass Row Puntooloo, Head Serishtadar of Cuddapah.

2. This individual was appointed Head Serishtadar of Gunttoor on the 15th May 1845, and after completing a service of 5 years in that capacity, was allowed to draw the 2d rate of salary for officers of his class, viz. Rupees 350 per mensem, from 15th May 1850.

3. Previous to entering the service of the Madras Government, Streenevass Row was employed as Tahsildar under the Commissioner of Mysore, and in the Bombay Presidency, for the undermentioned periods.

	Ys.	Ms.	Ds.
In Mysore.....	6	8	21
In Bombay.....	6	10	8
<u>Total.....</u>	<u>13</u>	<u>6</u>	<u>29</u>

17th Dec. 1856.]

THE BOARD OF REVENUE.

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4. Had this service been performed in the Madras Presidency, Streenevass Row would, under the Rules,* have been entitled to reckon one-third of it, viz. years 4 months 6 and days 10, as service in the higher

grade, and so to draw the 3d rate of salary, or Rupees 437-8 per mensem, from the 4th November 1850.

*From Collr. Gunttoor, 10th August 1856.
Commissioner to Government,
15th Dec. 1850.*

*From Government, 11th March 1851, No. 241.
Ext. Min. Con. 11th Nov. 1851, No. 241.
C. O. B. R., Vol. 2, page 59, Note 1.*

5. From the correspondence noted in the margin it will however be seen, that an application was preferred by the Collector of Gunttoor in 1850 to allow Streenevass Row to have the benefit of his service as Tahsildar both in Mysore and Bombay, but that Government declined to grant the indulgence solicited.

From Collr. Cuddapah, 11th Sept. 1856.

6. Since that date, Streenevass Row has been transferred to Cuddapah, and the Collector of that district now reports that he completed another term of 5 years as Serishtadar on the 14th May 1855, entitling him to the 3d rate of salary, or Rupees 437-8 per mensem from the day following, the grant of which the Board recommend. The Collector however forwards, with his strong support, a petition from the Head Serishtadar, again soliciting to be permitted to reckon one-third of his service as

Tahsildar in Mysore and Bombay, in his period of service as Head Serishtadar in the Madras Presidency. Reference is at the same time made to the case of Neelacunta Row,† the Head Serishtadar of Bellary, wherein the Government have already accorded its sanction‡ to employment in Bombay being regarded as service in this Presidency.

† This case is not strictly in point, as Neelacunta Row was offered the post of Head Serishtadar in the Company's Territories, but his services could not be dispensed with in Bombay. But for this he would have been Serishtadar in this Presidency for the period admitted by Government.

‡ Government to Board, 23d Aug. 1833, No. 924.

7. The high character and good conduct of Streenevass Row induce the Board to solicit the Government to reconsider their former decision. The Board submit that the three Presidencies are virtually one Government, and that it seems neither just nor politic wholly to ignore in one Presidency the faithful service rendered to the State in another; as regards minor situations in which it would often be difficult to trace and verify service performed in another Presidency, and where the petty nature of the appointment held shows the unimportant character of the service, considerations

of economy or official convenience may dictate another course; but lengthened and approved service in high and responsible situations, the Board respectfully urge, should be recognized and rewarded, although rendered under the Government of another Presidency.

8. In the present case the Board trust that Streenevass Row's personal merits will induce the Government to admit also his service in Mysore as a Tahsildar. The Government of that Territory is indeed conducted by British Officers under the direct control of the Supreme Government, but on behalf of a Native Prince. Service under it cannot therefore, strictly speaking, be regarded as rendered to the British Government; but an exception may well be made in favor of a person who has subsequently held such high offices in the Company's Provinces, and acquitted himself so well in them as Streenevass Row has done.

9. If the service of Streenevass Row in Mysore be excluded, the admission of that in Bombay will not benefit him; for unless the period of employ as Tahsildar exceeds 10 years, it cannot be admitted at all under the existing rules.

10. The Board therefore resolve to submit the case of Streenevass Row for the favorable consideration of Government. If his prayer be complied with, he will be entitled to draw his 3d rate of salary from 4th November 1850, and his 4th from 4th November 1855; but if not, his 3d rate of pay will commence only from 15th May 1855.

11. It should be stated that if Streenevass Row's application meets with favorable consideration, the Head Serishtadar of Coimbatore will be entitled to a similar indulgence, as the Board, in consequence of the former decision of Government in Streenevass Row's case,* declined to recognize the previous service (2 years) of Appajee Row as Head Serishtadar of the Chittledroog division in Mysore.

Ext. Min. Con. 8th Dec. 1856, Rev. Dept. No. 1292.

The Government having duly considered the representation made by the Board of Revenue, direct that D. Streenevass Row Puntooloo, Head Serishtadar of Cuddapah, be allowed to reckon as service entitling him to increase of salary under the rules of 6th March 1828, the period of his employment as Tahsildar under the Mysore and Bombay Governments, and that his allowances be adjusted accordingly in the manner proposed by the Board in para. 10 of their letter, subject to verification by the Civil Auditor.

2. The same principle will be followed in the case of Appajee Row, Head Serishtadar of Coimbatore, and of any other Head Serishtadars similarly circumstanced.

18TH DECEMBER, 1856.

Ext. Min. Con. 11th Dec. 1856, R. D. No. 1301.

Vide C. O. 13th Oct. 1856.

" 7th May, 1857.

The planting of channel banks and avenue trees is evidently connected with public works. The Government therefore resolves that such works also be transferred to the Engineer Department with the other executive duties of the district.

22D DECEMBER, 1856.

Hon. Court's Despatch, 11th June 1856, No. 5.

Para. 10. As we do not find, in the present papers, any evidence whether the proprietors of this village raised any objection to the imposition of the full assessment on their lands, we desire that for the future, in reporting such cases to us, the record should briefly show whether the resumption has been tacitly or otherwise concurred in by those affected by it.

23D DECEMBER, 1856.

Hon. Court's Despatch, 6th Aug. 1856, No. 10.

*Vide C. O. 28th July, 1825.
and Notes thereto.*

4. Irrecoverable arrears of land revenue in — amounting to Rupees 38,948, authorized to be written off.

4. We feel doubts of the efficacy of the method pursued by Mr. —, the Collector, of punishing his Tahsildars by fines and threats of suspension, and we believe that frequent personal inspection of their mode of conducting business would be attended with more beneficial consequences.

Ext. Min. Con. 3d Nov. 1856, Rev. Dept. No. 1167.

2. A copy of this despatch will be furnished to the Board of Revenue for their information and guidance, and their attention directed to the observations of the Honorable Court in para. 4, which the Government think should be communicated to all Revenue Officers, besides the Collector of —.

24TH DECEMBER, 1856.

Ext. Min. Con. 13th Dec. 1856, Rev. Dept. No. 1310.

Vide C. O. 24th July, 1856.

Para. 7. The Governor in Council takes this opportunity to point out to the Board of Re-

venue, that charges incurred on account of extra establishments are in many districts mixed up with other contingent charges. They will be good enough to issue instructions to submit statements and estimates for extra establishments distinct from other charges.

24TH DECEMBER, 1856.

Ext. Min. Con. 23d Dec. 1856, Rev. Dept. No. 1338.

Vide C. O. 1st Dec. 1856.
" 6th Jan. 1857.
 * *E. M. C. 23d Oct. 1856, No. 1126.*

In this resolution,* the Government resolved to apply to the Government of India for the enactment of a short Act, declaring Reg. XXVIII. of 1802 to be in force for ryotwar balances, in order to meet the existing uncertainty of the law on the subject which had led to much difficulty in realizing the revenue of the last two years; and in pursuance of the recommendation so made by this Government, an Act No. XXIII. of 1856, has been passed by the Legislative Council of India, which is published in the Official Gazette of this day, providing for the better recovery of arrears of revenue under ryotwar settlements in the Madras Presidency.

2. The Governor in Council now resolves to call the attention of the Board of Revenue to this new Act, and to express his desire that there may be no delay or hesitation in making use of its provisions in realizing the balances still outstanding for Fuslies 1264 and 1265.

3. Means will be taken to have the Act translated into the vernacular languages with as little delay as possible; and it should then be made universally known throughout every district, by the agency of the Collectorate Presses.

4. Having this assistance, the Governor in Council confidently hopes that the returns of collections will no longer exhibit the very large balances of current revenue which have appeared in the last two years. And in order to ensure punctuality of collection, and to prevent the too common practice of levying the full demand from poor ryots, but allowing the wealthy and influential to keep back large balances, the Governor in Council resolves to call the attention of Collectors, through the Board of Revenue, to the importance of paying attention to the state of the collections at an early period of the revenue year.

MEMO.

The following forms were circulated to Collectors direct from the Government Office, on the dates noted below, and do not therefore appear in the Volumes of the Board's Circular Orders.

Village Accounts.....	} E. M. C. 28th June 1855, R. D. No. 1743.
Salt Accounts	} E. M. C. 20th Oct. 1855, R. D. No. 1173.
D. C. B. Statements with Enclosure A. exhibiting particulars of arrears	} Memo. of Rev. Secretary 2d Aug. 1856.
Statement showing Comparison of Collections,.....	} Do.
Statement of the price of grain and the extent of Cultivation,.....	} Do.
Jummabundy Returns Nos. 1 to 14.	} Memo of Rev. Secretary 23d Aug. 1856.
Quinquennial Jummabundy Returns Nos. 15 to 20.....	} Memo. of Ag. Rev. Secretary 21st March 1857.

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THE
CIRCULAR ORDERS
OF THE
BOARD OF REVENUE,
ISSUED DURING THE YEAR
1857.

COMPILED AND PUBLISHED BY

JOHN MASKELL,

FIRST UNCOVENANTED ASSISTANT, REVENUE BOARD OFFICE.

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M A D R A S :  
PRINTED BY D. P. L. C. CONNOR, AT THE PRESS OF THE SOCIETY FOR  
PROMOTING CHRISTIAN KNOWLEDGE, VEPEERY.  
1858.



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**CIRCULAR ORDERS**  
OF THE  
**BOARD OF REVENUE.**

---

6TH JANUARY, 1857.

I am directed to request that you  
*Vide C. O. 24th Dec. 1856.* will abstain from putting up to sale  
" *6th Feb. 1857.* all lands not already sold, but the  
sale of which for arrears of revenue has been sanctioned  
by the Board.

2. You will consider such sanctions cancelled, and proceed to realize arrears of revenue under Regulation XXVIII of 1802 and Act XXIII of 1856 in all cases in which you deem it necessary to have recourse to coercive process.

3. I am directed to point out that Regulation V of 1822 is declared in its Preamble to be inapplicable to cases in which the Officers of Government are concerned.

---

7TH JANUARY, 1857.

*Ext. Min. Con. Jud. Dept. 16th Dec. 1856, No. 1331.*

\* *Register's letters, 24th Nov. and 2d Dec. 1856. Nos. — and 65.* The Judges of the Foudjaree Udalut state,\* in advertence to Extract Minutes Consultation 7th October last, No. 1077, that, on re-consideration, they adhere to their former opinion that a reference, *i. e.* to the Head of the department in

the case of a servant summoned to give evidence before the Police, is still requisite; for, "otherwise, great abuse will soon arise, and the servants on the establishments of District Moonsiffs at out-stations will get themselves cited as witnesses before the Police in order to visit the zillah stations, or their own homes, and continual excuses will be made on these grounds for absence from their duties." They submit a revised draft of the proposed Circular Order, with some slight modifications. The chief point in which the revised order appears to differ from that previously forwarded is, in its providing (para. 5,) that "in case of its being stated in the summons that the immediate attendance of the party is urgently required, the summons may be made direct, and he should be caused to attend forthwith, due notification being given to the summoned official's immediate superior."

2. Mr. G. Harris dissents. He thinks, on full consideration, that it would be better to make no distinction as to the serving of Police summonses between public servants and private individuals. Bad results might possibly occur, and in a serious matter, and this would be of far greater consequence than the inconvenience to which the Head of an office might be put by the sudden absence of a Goomashtah. The Heads of offices could check any abuse either on the part of the Police or their own servants. The inconvenience which a Head of office might experience cannot be weighed in the balance with the obstruction of justice that *might* occur. Alluding to para. 4 of the proposed Circular Order, apparently para. 5 of the draft submitted, Mr. Harris thinks it would be better to dispense with all reference to Heads of offices. By having a report sent by the Moonsiff in each case—i. e. of a servant absenting himself on the score of having been summoned as a witness by the Police,—the Civil Judges could check any abuse.

3. In these views the Governor in Council concurs. It appears to him to be objectionable in principle that ready obedience to Police process should be made in any way dependent upon the discretion of a third party, whether Head of a department or other. There must always be risk of delay and obstruction to justice from such a course, and the Government can-

8th Jan. 1857.]

not perceive, even on the Judges' own showing, that it is at all necessary for the sake of public business. Such excuses as are adverted to by the Foudjaree could not, from their very nature, be often made by the same individual, their truth or falsehood would admit of being easily tested, and, as remarked by Mr. Harris, abuse could readily be checked.

4. Under these circumstances, the Governor in Council is unable to sanction the draft of Circular Order now submitted. He requests also that all previous orders of the like kind may be recalled, and no distinction whatever be allowed to obtain in regard to the summoning of witnesses on Police cases between public servants, whether Revenue or Judicial, and other parties.

---

8TH JANUARY 1857.

Resolved that the above \* Extract Minutes Consultation be communicated to all Collectors and the Officiating Agent at Kurnool, with a request that they will hereafter address the Conservator on all subjects connected with Forests and Forest Conservancy.

2. They will also make over all establishments, records, &c. connected with those departments to the Conservator, on receiving instructions from him to that effect.

*Ext. Min. Con. 19th Dec. 1856, R. D. No. 1332.*

Under the authority of the Government of India, conveyed in these Proceedings,† for the employment of an establishment for the conservancy and extension of the Forests of this Presidency, Assistant Surgeon H. F. C. Cleghorn, M. D. has, by a Minute under this day's date, been appointed Conservator of Forests in the Madras Presidency.

2. Doctor Cleghorn will draw, as Conservator, a salary of Rupees 1,000 per mensem, with tentage at the rate of 10 Rupees a



day when marching, or half a Rupee a mile when posting, or travelling rapidly.

3. A copy of the orders of the Government of India, and of the letter to which they are in reply, will be communicated to Doctor Cleghorn, with reference to his letter of the 19th August last; and he will be requested to name, for the consideration of Government, the Assistant Conservators whom he would recommend. He will also proceed to organize the establishment within the limits sanctioned by the Government of India, reporting what he may have done for approval and sanction.

4. A copy of the correspondence noted in the margin will be furnished to the Board of Revenue and Civil Auditor, for their information and guidance, respectively;

and the Board will be requested to arrange, in communication with the several Collectors, for the transfer to the charge of the Conservator of Forests, of all matters relating to Forests and Forest Conservancy in their respective districts.

*Ext. Pro. R. H. the Governor General of India in Council, Finl. Dept.*  
7th Nov. 1856, No. 4950.

Read an Extract from the Proceedings of Government in the Home Department, No. 1593, dated the 16th ultimo, forwarding for consideration and orders, a proposition from the Government of Fort Saint George, for the entertainment of a Forest Conservancy Establishment in that Presidency.

RESOLUTION.—The Right Honorable the Governor General in Council remarks, that with a view to preserving the timber resources of the country, the Government of Fort Saint George propose the entertainment of an efficient establishment, at an increased cost of Rupees 3,795-12-10\* per mensem. But as the establishment in question is greatly in excess of the Forest Estab-

|                           | RS.   | A. | P. |
|---------------------------|-------|----|----|
| * Proposed Establishment, | 5,000 | 0  | 0  |
| Deduct present, - - -     | 1,204 | 3  | 2  |
| Increase per mensem...    | 3,795 | 12 | 10 |

lishment in Bombay, Sind and Pegu, and as the rates of salary are in some cases high, His Lordship in Council considers that the salary of the Conservator should be reduced from 1,200 Rupees to 1,000 Rupees per mensem, especially as Dr. Cleghorn, the present incumbent, has, by a recent arrangement sanctioned in the Foreign Department, obtained an allowance of Rupees 200 per mensem for the superintendence of the " Horticultural Garden" at Bangalore; that 1 Assistant Conservator on Rupees 400, 2 on Rupees 300 each, and 3 on Rupees 200 each per mensem will be sufficient, and that the salaries of 5 of the Overseers, should be reduced from 80 Rupees and 100 Rupees to 70 Rupees and 80 Rupees, respectively.

2. With the above modifications the proposed establishment is sanctioned at an increase of charge amounting to Rupees 3,325-12-10 as per subjoined Statement:

|                               | RS.   | A. | P. |
|-------------------------------|-------|----|----|
| 1 Conservator,.....           | 1,000 | 0  | 0  |
| 2 Writers,.....               | 145   | 0  | 0  |
| 2 Draughtsmen,.....           | 90    | 0  | 0  |
| 4 Peons at 7 Rs. each,.....   | 28    | 0  | 0  |
| 1 Assistant Conservator,..... | 400   | 0  | 0  |
| 2 Do. at 300 Rs,.....         | 600   | 0  | 0  |
| 3 Do. at 200 ,, .....         | 600   | 0  | 0  |
| 4 Writers at 40 ,, .....      | 160   | 0  | 0  |
| 20 Peons at 6 ,, .....        | 120   | 0  | 0  |
| 3 Overseers at 60 ,, .....    | 180   | 0  | 0  |
| 3 Do. at 70 ,, .....          | 210   | 0  | 0  |
| 2 Do. at 80 ,, .....          | 160   | 0  | 0  |
| 8 Peons at 5 ,, .....         | 40    | 0  | 0  |
| All others as proposed,.....  | 797   | 0  | 0  |
| Total...                      | 4,530 | 0  | 0  |
| Deduct present cost...        | 1,204 | 3  | 2  |
| Increase per mensem...        | 3,325 | 12 | 10 |

ORDER.—Ordered that a copy of the above Resolution be sent

to the Home Department, and that the papers received with the Extract therefrom be returned.

16TH JANUARY, 1857.

*Ext. Min. Con. 18th Dec. 1856, Pub. Dept. No. 1496.*

In his Report, November 13th 1856,  
*Vide C. O. 1st July 1850.*  
 „ 27th July 1857. on the trace of a road from Ootacamund to Streemogay, to meet a branch from the Madras Railroad there, the Consulting Engineer, paras. 55, 60, adverted to the system which he understood to obtain at the former station of regulating prices by means of Cutwals and Nerricks.

2. The Collector of Coimbatore having had an opportunity of perusing these remarks, now states in explanation, that nothing of the kind, *i. e.* authoritative interference with the remarks by a Cutwal “exists.” He has often been *asked*, by new comers, to *fix* prices by “Nerrick,” but has always determinedly and steadily refused, his own view being “free trade in all things,” whether labor or supplies. “The only Nerrick that does exist on the Hills, is on a totally different footing. It is simply a *list* of market prices as they *exist* and vary each market day, made by a few of the most respectable bazaarmen themselves; the Nerrick is determined *by* the market, not the market by *it*, as Colonel Pears supposed; and it was established solely for *information*, not guidance, to aid parties on first coming up, and prevent their being cheated by their own servants.”

3. “It was established at the express intimation of the Bengal Secretary, during Lord Dalhousie’s late residence on the Hills, with a large staff and many followers; the “Cutwal” has *nothing* to do with it, but is merely confined to Police duty.”

4. Further, to induce free and full supply and encourage competition, Mr. Thomas states that “he has desired the Tahsildar to send down once in 15 days, to Mysore and Coimbatore, the two sources of supply, a Memo. of existing prices at Ootacamund

for information only; in order that the grain merchants and others below, seeing the prices of grain or other things high in the Ootacamund market may be at once induced to speculate, and send up a supply of the wanting articles.”

5. The Governor in Council is glad to learn from the foregoing explanation that no Nerrick has been officially established by the Magistrate at Ootacamund. He cannot however but doubt whether the Nerrick system, as it does exist there, is at all necessary or desirable. He much questions the trustworthiness of any list of market prices “made up by a few of the most respectable bazaarmen themselves,” nor has he any confidence in the non-intervention of the public servants. The bazaarmen can have no object to prevent the servants of new comers being cheated, but the contrary. The tendency of this list will, the Government believe, be found to be that of keeping up prices, preventing competition, and discouraging small traders.

6. The Nerrick may have been thought useful by the officers in attendance on the late Governor General during his residence on the Hills, as their servants were mostly Bengallies unacquainted with the language and customs of this part of India; but this will not apply to the ordinary native residents at Ootacamund, who are well able to take care of themselves. For these the Nerrick is unnecessary, and would be found no protection, but rather the reverse.

7. Under these circumstances, the Government desire that the Nerrick at Ootacamund be discontinued, and that there be no interference with prices of any kind, or under any plea whatever.

8. The Government also cannot approve the Collector’s plan, however well intended, of sending down lists of prices to Mysore and Coimbatore. Experience shows that Revenue officers can rarely intervene in these matters for good. The merchants who supply the Hills may safely be left to inform themselves of prices and to regulate their transactions accordingly, and if prices at Ootacamund are temporarily high, they are entitled to the benefit, without interference on the part of the Collector, or otherwise than by the ordinary course of trade.

22D JANUARY, 1857.

*Hon'ble Court's Despatch, to Govt. of India, 17th June 1856,**No. 48, (5600.)*

*Vide C. O. 7th Nov. 1856.* 26. We must impress upon you the necessity of immediate and vigorous measures, not only effectually to check the tendency to augmentation, which is apparent in very many of the arrangements announced in your correspondence, as well as in the statements of increase and decrease of establishments to which we have adverted; but also to bring the expenditure of your Government, and that of the other Presidencies considerably within the income realized from the revenues. This is a duty which it is the more incumbent upon us to enforce at a period when tranquillity prevails throughout India.

*Resolution of Govt. of India 12th Dec. 1856, Finl. Dept.*

Copy forwarded to the Government of Madras, with the remark, that it is the invariable rule of this Government, not to sanction any expenditure that is not considered *absolutely necessary*.

2. The Honorable Court have also desired that, as a general rule, statements of present work on an average of three years, as compared with that of the department 10 years previously, shall accompany all applications for increase of establishment, or additional allowance, and the Right Honorable the Governor General in Council desires that this rule may be observed in all the departments subordinate to this Government, and that special warning be given to the local Governments, not to make application for any establishments that are not indispensable.

*Ext. Min. Con. 12th Jan. 1857, Finl. Dept. No. 17.*

RESOLUTION.—Resolved that the foregoing Extract from the Hon'ble Court's despatch, and the orders of the Government of India, be furnished to the several departments, in view to their being communicated to all the subordinate offices, and strict attention drawn to the rule therein laid down.

26TH JANUARY, 1857.

*Ext. Pro. R. H. Governor Genl. of India in Council, 12th Dec. 1856, Finl. Dept. No. 5565.*

*Vide C. O. 20th Sept. 1852.* RESOLUTION.—It being desirable that the practice of taking security from subordinate Shroffs in the several Government Treasuries in India should be assimilated, the Right Honorable the Governor General in Council is pleased to rule, that security shall be taken from subordinate Shroffs only in cases in which they are directly responsible to Government, and that in cases in which the Kazanchee or Head Cashier alone is the party responsible to Government, it may be left to him to require security from the subordinate Shroffs, or not, as he may think advisable.

31ST JANUARY, 1857.

*Vide C.O. 19th Mar. 1855, para. 9.* Ordered that para. 3 be communicated to all Collectors for information and guidance. The Board request that the Returns referred to may be sent as early as practicable after the close of the quarter for which they are due.

2. The Collectors will also in future state the nature of the offence fully in the column ruled for that purpose.

*Ext. Min. Con. 13th January, 1857, Rev. Dept. No. 52.*

The object for which these Returns\* were directed to be submitted is to a great extent nullified by the great delay which is allowed to take place in their submission. The Board will take measures to ensure their more punctual transmission by Collectors, and also to prevent delay in their own office. A Collector's Return ought certainly to be despatched within five days after the close of the quarter, and the Board's report should be before Government within a month from the end of the half-year.

31st JANUARY, 1857.

I am directed by the Board of Revenue to request that the date entered in every periodical Return may be that of *despatch*, and not—as is now frequently the case—that of the last day of the period for which the Return is prepared.

2. Your general Correspondence should be dated in like manner.

3d FEBRUARY, 1857.

*Ext. Min. Con. 23d Jan. 1857, R. D. No. 90.*

*Vide C. O. 13th June, 1836, para. 6.* 2. The Government approve the proposition of the Board of Revenue to authorize the payment of a reward not exceeding 5 Rupees for each Hyæna and Wolf destroyed in all districts.

6TH FEBRUARY, 1857.

*Board's Proceedings to Govt. 17th Jan. 1857, No. 194.*

*Vide C. O. 6th Jan. 1857.* Ordered that the foregoing letter\* be  
 „ 19th June „ submitted for the consideration and orders  
 \*From Collr. South Arcot, of the Right Honorable the Governor  
 14th Jan. 1857, No. 7. in Council.

2. The question asked by the Collector is, whether it is imperative under Act XXIII of 1856 to distrain personal property previous to proceeding to the attachment of land.

3. From the letter from the Chief Secretary to Government to Member for Madras, paras. 5 and 7, it was evidently the intention to frame an Enactment empowering the Collector to attach and sell either the personal property or land of the defaulter, as might be deemed the readiest mode of recovering the arrear; and the original draft sent up by this Government would seem to have been so worded as to secure this object. In Committee, however, such an alteration took place in the language as produces a doubt

whether the Act, as ultimately passed, does not restrict the Collector entirely to Regulation XXVIII of 1802 for enforcement of the Government demand.

4. The alteration alluded to is this. Instead of merely declaring “that the said Regulation XXVIII of 1802 is and shall be available for the recovery, &c.” the amended Bill enacts that “the collection of the Government revenue due on account of lands under settlement direct with the ryot is a *Khas Collection* on the part of Government within the meaning of *Section XXXVIII*, Regulation XXVIII of 1802.

5. Now Section XXXVIII declares the Rules laid down in the preceding Sections (of Regulation XXVIII of 1802) applicable, among other persons, to “Collectors making a *Khas Collection* on the part of Government” and makes no allusion to Regulation XXVII of 1802 as also applicable to the same.

6. Notwithstanding the object which Government evidently had in view, therefore, the Board are of opinion that the terms of the Act afford such reasonable grounds of doubt as to render it desirable that the question contained in the letter of the Collector of South Arcot should be put to the Officiating Government Pleader in the Sudder Court.

7. In the event of his considering that the Collector is now confined to Regulation XXVIII of 1802 for recovery of arrears, they wish to be informed further, whether all sales of land for ryotwar arrears made subsequent to the promulgation of the Act are in consequence void, and what should be taken as the date of such promulgation.

*Ext. Min. Con. 29th Jan. 1857, R. D. No. 111.*

The Board submit, with their opinion, a letter from the Collector of South Arcot, enquiring whether it is imperative on Collectors, under Act XXIII of 1856, to distrain the personal property of revenue defaulters, before proceeding to the attachment of their lands.

2. The Government agree with the Board as to the legal effect of Act XXIII of 1856; they consider that this Act certainly limits Collectors, in the recovery of ryotwary arrears, to Regulation XXVIII

of 1802, to the exclusion of Regulation XXVII of the same year. It appears to them therefore unnecessary to refer this point to the Government Pleader.

3. As respects the Board's concluding remarks, the Government do not consider it necessary to refer the questions there stated for the opinion of the Government Pleader. No further sales of land for ryotwary arrears should take place; but if the balances for which such sales have been ordered are still withheld, immediate recourse should be had to the provisions of Act XXIII of 1856.

9TH FEBRUARY, 1857.

*Ext. Min. Con. 9th Jan. 1857, Eccl. Dept. No. 11.*

The Government concur with the Venerable the Archdeacon that it is desirable rules should be laid down for restricting the size of monuments to be erected, and the space to be allotted for graves, in burial grounds at out-stations. They accordingly request that the Archdeacon will be good enough to submit for approval, draft regulations for this purpose.

2. The Government think it unnecessary to adopt the measure suggested by the Venerable the Archdeacon in para. 8 of his letter to the Chief Engineer of the 3rd Instant, as it is the duty of the Civil authorities in charge of out-station burial grounds to see that they are kept in decent order.

3. The other measures suggested in that and the succeeding para. seem, however, proper, and the Venerable the Archdeacon will be requested to embody them in his draft rules.

4. The Right Honorable the Governor in Council further directs that the burial grounds of each district be inspected yearly by the Collector, or by one of his Assistants, and a brief report of their condition made to Government through the Department of Public Works. The inspection should extend to all Protestant Burial grounds as well those disused as those now in use, with particular notice of the older monuments or grave stones.

7th MARCH, 1857.

*Ext. Pro. R. H. Govr. Genl. of India in Council, 23d Jan. 1857, Finl. Dept. No. 435.*

RESOLUTION.—The Right Hon'ble the Governor General in Council observes, that Mancherjee Dorabjee, a subordinate in the Public Works Department in Sind, who obtained one month's privilege leave, had exceeded his leave by five days, owing to the Steamer on which he embarked for Kurrachee having been detained in Bombay beyond the usual date of sailing, and to the vessel having made an unusually long passage. The Government of Bombay was thereupon requested to allow the excess period to be regarded as leave on private affairs. But as such leave is not grantable, under the Rule noted in the margin, in continuation of privilege leave, there was no alternative but to treat the

*Ruling of 26th September 1856.*

entire absence of Mancherjee Dorabjee as on leave on private affairs.

2. As this course appeared to the Government of Bombay to be attended with great hardship, the authority of this Government is solicited for exempting Mancherjee Dorabjee from the operation of the Rule referred to, and also for making similar exceptions in cases where privilege leave may be unavoidably exceeded for short periods.

3. But His Lordship in Council cannot permit any exception to be made in favor of Mancherjee Dorabjee, as the Government has nothing to do with the place to which a servant goes on privilege leave; his duty being to return to his post at the end of his leave, or to suffer the penalties enjoined by the Rules.

4. As a general rule, however, His Lordship in Council prescribes that in cases when Uncovenanted Servants exceed by a few days the period of their privilege leave, the Rule obtaining in the case of Covenanted Officers shall be applied, that is to say, if an Uncovenanted Servant shall not return at the expiration of his privilege leave, he shall forfeit all pay and allowances during the time of his remaining so absent without leave; and if he shall so continue absent for more than one month, beyond the term granted, his office shall become vacant.

ORDER.—Ordered that a copy of the foregoing Resolution be sent to the Public Works Department for communication to the Government of Bombay.

\*Home, Foreign, and Military,  
† Bengal.  
Madras.  
N. W. Provinces.  
Straits' Settlements.

Ordered also, that a transcript of the above Resolution be sent to the departments,\* and the Governments† noted in the margin.

Ordered further, that a copy be sent to the Civil Auditor at Fort William, for his information and guidance.

‡ Notification also published in the Fort St. George Gazette, 3d March 1857, page 361.

§ However.

Ordered also, that the last paragraph of the above Resolution be published in the Calcutta Official Gazette‡ for general information, with the omission of the word noted in the margin.§

10TH MARCH, 1857.

Vide C. O. 22d Dec, 1856.  
" 16th Jan, 1858.  
‡ Dated 27th February 1857,  
No. 211, R. D.

Under instructions from Government,|| I am directed to request that the originals of grants, sunnuds or other documents, on which claims to Enams are based, be invariably forwarded, when forthcoming, with the tabular report on the lapse.

12TH MARCH, 1857.

Vide C. O. 31st May 1855. Instances having recently occurred of ready money allowances having been continued without the sanction of Government, on the ground of the grants being of a hereditary nature, and of other changes having been made solely with the consent of the recipients, the Board of Revenue have been desired by Government to prohibit the continuance of such prac-

tices, and to inform Collectors, that no allowance should be continued, on the occurrence of lapses; and no alteration, whether involving extra expense or not, made in the amount payable to existing incumbents without the special sanction of Government.

Dated 22d January 1857,  
No. 87, R. D.

13TH MARCH, 1857.

Est. Min. Con. 27th Feb. 1857, R. D. No. 213.

The Government remark that, in Vide C. O. 29th April 1856.  
" 2d April 1857. the season reports forwarded to the Board of Revenue, some of the Collectors compared the current price of grain, not with that of the preceding month, but with that of the corresponding month of the past year.

2. The object of the receipt of these reports by the Board and the Government, is that information may be had of the state of the crops, the prospects of the harvest, and the rise or fall in price; and copies of the reports are sent to the Chamber of Commerce, in order that the Mercantile Community may know whence they can, with the most profit, obtain the produce they may require.

3. It is of great importance, to the Government and to the Merchant to know if the price for staple produce rises or falls from month to month. See C. O. 2d April 1857, regarding price lists.

The Board will therefore be requested to intimate to those Collectors whose season reports have been defective in the matter above referred to, that the state of prices as compared with the past month, is the point upon which information is desired from them. The Board will be so good as to add the corresponding prices of the previous year from the information in their office, before submitting the statements to Government.

18TH MARCH, 1857.

Resolved that a copy of the above  
*Vide C. O. 3d Sep. 1856.*  
 Extract Minutes Consultation, and of  
 the Board's letter dated 19th January  
 last, No. 234,\* be forwarded to all  
 Collectors for their information and guidance.

2. The Board request that the Collectors will forward, as soon as possible, lists of the public bungalows in their respective districts, classing the buildings according to the roads on which they are situated, and mentioning opposite each whether furniture, &c., should be supplied according to List No. 1, or List No. 2, or on a still smaller scale, with reference to para. 7 of the Board's letter above quoted.

3. The Board also wish to know what particular articles must be supplied from Madras.

4. As soon as the bungalows are furnished, the new rules will be brought into operation, the list referred to in Rule 5 will be prepared and suitable books provided for the entry of payments, &c. The bungalow servants should be furnished with printed forms of receipts to fill up and present to travellers on payment being made. The Board will expect an annual account (closed on 31st December of each year) of the receipts and charges in each district.

5. The attention of Collectors is particularly requested to para. 5 of the Extract Minutes Consultation herewith forwarded.

6. The Collectors of Chingleput, South Arcot and Trichinopoly, will engage the necessary servants for the bungalows mentioned in para. 6 of the Board's letter, dated 19th January last. The rates of salary are given in the margin.

|                  |   |   |   |
|------------------|---|---|---|
| 1 Cook or Butler | 6 | 0 | 0 |
| 1 Maty.....      | 3 | 8 | 0 |
| 1 Sweeper.....   | 2 | 8 | 0 |

Rupees... 12 0 0  
 per mensem for each bungalow.

Board of Rev. to Govt. 19th Jan. 1857, No. 234.

I am directed to report, for the information and orders of Government, the arrangements which the Board purpose making for introducing the Bengal system of management, &c., in regard to the Public Bungalows on the Southern trunk road between Madras and Trichinopoly, as prescribed in Extract Minutes Consultation, dated 9th August last, No. 839, Revenue Department.

|                      | Miles from<br>Madras. |               |
|----------------------|-----------------------|---------------|
| 1. Meenumbakum...    | 10½                   | Chingleput.   |
| 2. Goodevanjary....  | 22½                   |               |
| 3. Chingleput.....   | 35                    |               |
| 4. Carangooly.....   | 48                    |               |
| 5. Atcherapauk.....  | 58½                   |               |
| 6. Tindevanum.....   | 75                    | South Arcot.  |
| 7. Vikrapandy.....   | 91                    |               |
| 8. Villapoorum.....  | 98                    |               |
| 9. Woolundoorpett..  | 121                   |               |
| 10. Assanoor.....    | 129½                  |               |
| 11. Kydioor.....     | 140½                  | Trichinopoly. |
| 12. Toloodoor.....   | 150                   |               |
| 13. Volcondah.....   | 158                   |               |
| 14. Toramungalum..   | 164½                  |               |
| 15. Samiaverum....   | 188                   |               |
| 16. Trichinopoly.... | 198                   |               |

2. In the Chingleput District there are five Bungalows as shewn in the margin.

3. In South Arcot there are seven Bungalows and in Trichinopoly four.

4. The Bungalows in South Arcot are at very variable and sometimes inconvenient distances, it may therefore be necessary to extend the above list, but this can easily be done in communication with the Collector if the Board's arrangements generally meet with the approval of Government.

5. The Board have prepared the enclosed lists of the furniture, &c., which they purpose supplying to each Bungalow on the line according to the degree in which it is frequented, and they trust these will meet with the sanction of Government. The articles entered in them are in excess of what Colonel Faber originally proposed; but considering that the fee of 1 Rupee or ½ Rupee according to the duration of the halt will be levied from every traveller along the whole line, the Board do not think that less could fairly be provided. It must also be remembered that though all breakage will be paid for, it is necessary to provide for the wants of travellers until the broken articles can be replaced, and that it is essential to the success of the scheme that travellers should be relieved from the necessity of carrying any heavy articles with them.

6. At the outset the Board purpose entertaining servants at only 4 stations, viz., Chingleput, Tindevanum, Woolundoorpett and Toramungalum. The expense on this account has been fixed,

and servants can be employed at other places at any time when the necessity arises.

7. The main object of this reference is to elicit the views of Government in regard to the furniture, &c., the cost of which on the principal roads may be set down at Rupees 131 for each of the more frequented Bungalows, and Rupees 93 for each of those to which travellers resort in smaller numbers, exclusive of charges for conveying from Madras such articles as cannot be procured in the districts. In those Bungalows on other roads where only a few travellers halt annually, a still smaller expense may be incurred.

No. 3.

8. The alterations necessary in the rules are embodied in the accompanying draft.

9. On receiving the orders of Government on this reference, the Board will proceed with the arrangements required on other roads, and carry out fully the general instructions conveyed in the Extract Minutes of Consultation under acknowledgment.

No 1.

*List of Articles for frequented Bungalows.*

| CROCKERY.                                      |    |    |    | Brought over...                                   |     |    |   |
|------------------------------------------------|----|----|----|---------------------------------------------------|-----|----|---|
| Rs.                                            | A. | P. |    | Rs.                                               | A.  | P. |   |
| 6 Table plates at 2½ Rs. per doz.              | 1  | 6  | 06 | 6 Dessert spoons, at 4 Rs. per doz.               | 2   | 0  | 0 |
| 6 Soup plates, at 2½ " do.                     | 1  | 6  | 06 | 6 Tea do. at 2½ " do.                             | 1   | 2  | 0 |
| 6 Dessert " at 2½ " do.                        | 1  | 4  | 02 | 2 Salt do. at 2½ " do.                            | 0   | 6  | 4 |
| 6 Hotwater plates, at 12 do.                   | 6  | 0  | 01 | 1 Iron kettle.....                                | 2   | 8  | 0 |
| 2 Curry dishes at 2 Rupees each.               | 4  | 0  | 01 | 1 Tin do.....                                     | 1   | 0  | 0 |
| 3 Dishes of different sizes.....               | 2  | 4  | 01 | 1 Cruet stand, with 3 Bottles...                  | 2   | 12 | 0 |
| 1 Large bowl.....                              | 0  | 12 | 01 | 1 Iron sauce-pan.....                             | 1   | 12 | 0 |
| 6 Cups, at 2½ Rs. per dozen .....              | 1  | 4  | 01 | 1 Tin do.....                                     | 0   | 8  | 0 |
| 4 Egg cups, at 2 Rs. do. ....                  | 0  | 10 | 81 | 1 Set of iron spits.....                          | 2   | 12 | 0 |
| 1 Butter pots, at 12 As. each.....             | 1  | 8  | 01 | 1 Frying-pan.....                                 | 1   | 0  | 0 |
| 2 Sugar pots, at 12 As. each...                | 1  | 8  | 02 | 2 Small round dish covers.....                    | 0   | 10 | 0 |
| 2 Sneaker cups, at 12 As. each.                | 1  | 8  | 02 | 1 Oblong do. ....                                 | 1   | 4  | 0 |
| 2 Tea pots, at 12 As. each.....                | 1  | 8  | 02 | 2 Rattan commodes complete...                     | 6   | 0  | 0 |
| 1 Coffee pot.....                              | 0  | 12 | 02 | do. for children                                  | 2   | 8  | 0 |
| 6 Tumblers, at 3 Rs. per dozen.                | 1  | 8  | 0  | complete.....                                     | 3   | 4  | 0 |
| 6 Wine glasses, at 2½ Rs. do...                | 1  | 4  | 02 | 2 Table cloths, at 1-10 each.....                 | 0   | 12 | 0 |
| 2 Salt cellars, at 6 As. each.....             | 0  | 12 | 06 | 6 Napkins, at 1-8 per dozen.....                  | 0   | 10 | 0 |
| 2 Table shades with burners at 4 Rs. each..... | 8  | 0  | 02 | 6 Common cloths.....                              | 15  | 0  | 0 |
| 6 Table knives, at 5 Rs. per doz.              | 2  | 8  | 02 | 6 Baths.....                                      | 0   | 12 | 0 |
| 6 Dessert do. at 5 " do.                       | 2  | 8  | 02 | 6 Coolers.....                                    | 16  | 0  | 0 |
| 6 Table forks, at 4 " do.                      | 2  | 0  | 02 | 2 Wash hand stands, complete...                   | 5   | 0  | 0 |
| 6 Dessert do. at 4 " do.                       | 2  | 0  | 02 | 2 Cotton mattresses.....                          | 1   | 0  | 0 |
| 2 Carvers, at 1½ Rupees each...                | 2  | 6  | 02 | 2 Bolsters.....                                   | 10  | 0  | 0 |
| 6 Large spoons, at 4 Rs. per doz.              | 2  | 0  | 0  | 1 Pankah, 6 feet long and 1½ feet in breadth..... | 5   | 0  | 0 |
|                                                |    |    |    | 1 Lantern.....                                    | 1   | 0  | 0 |
| Rupees.....                                    | 50 | 10 | 8  | Rupees.....                                       | 131 | 2  | 0 |

No 2.

*List of Articles for smaller Bungalows.*

| CROCKERY.                                           |    |    |    | Brought over...                                   |    |    |   |
|-----------------------------------------------------|----|----|----|---------------------------------------------------|----|----|---|
| Rs.                                                 | A. | P. |    | Rs.                                               | A. | P. |   |
| 4 Table plates, at 2½ Rs. per doz.                  | 0  | 14 | 84 | 4 Dessert spoons, at 4 Rs. per doz.               | 1  | 5  | 4 |
| 4 Soup, do. at 2½ Rs. do.                           | 0  | 14 | 84 | 4 Tea do. at 2½ " do.                             | 0  | 12 | 0 |
| 4 Dessert, do. at 2½ Rs. do.                        | 0  | 13 | 42 | 2 Salt do. at 2½ " do.                            | 0  | 5  | 4 |
| 2 Curry Dishes, at 2 Rs. each....                   | 4  | 0  | 01 | 1 Iron kettle.....                                | 2  | 8  | 0 |
| 3 Dishes of different sizes.....                    | 2  | 4  | 01 | 1 Tin kettle.....                                 | 1  | 0  | 0 |
| 1 Large bowl.....                                   | 0  | 12 | 01 | 1 Cruet stand with 3 bottles....                  | 2  | 12 | 0 |
| 4 Cups, at 2½ Rupees per dozen.                     | 0  | 13 | 41 | 1 Iron sauce-pan.....                             | 1  | 12 | 0 |
| 4 Egg cups, at 2 Rupees per do.                     | 0  | 10 | 81 | 1 Tin do.....                                     | 0  | 8  | 0 |
| 1 Butter pot.....                                   | 0  | 12 | 01 | 1 Set of iron spits.....                          | 2  | 12 | 0 |
| 1 Sugar pot.....                                    | 0  | 12 | 01 | 1 Frying pan.....                                 | 1  | 0  | 0 |
| 2 Sneaker cups, at 12 As. each...                   | 1  | 8  | 02 | 2 Small round dish covers.....                    | 0  | 10 | 0 |
| 1 Tea pot.....                                      | 0  | 12 | 02 | 1 Oblong do. ....                                 | 1  | 4  | 0 |
| 1 Coffee pot.....                                   | 0  | 12 | 02 | 2 Rattan commodes complete....                    | 6  | 0  | 0 |
| 4 Tumblers, at 3 Rs. per dozen.                     | 1  | 0  | 01 | 1 Rattan commode for children, complete.....      | 1  | 4  | 0 |
| 1 Wine glasses, at 2½ Rs. do.                       | 0  | 13 | 4  | 2 Table cloths, at Rs. 1 As. 10 ea.               | 3  | 4  | 0 |
| 2 Salt Cellars.....                                 | 0  | 12 | 02 | 4 Napkins, at Rs. 1 As. 8 per doz                 | 0  | 8  | 0 |
| 2 Table shades, with burners, at 4 Rupees each..... | 8  | 0  | 06 | 6 common cloths.....                              | 0  | 10 | 0 |
| 1 Table knives, at 5 Rs. per doz.                   | 1  | 10 | 81 | 1 Bath.....                                       | 7  | 8  | 0 |
| 1 Dessert do. at 5 do.                              | 1  | 10 | 82 | 2 Coolers.....                                    | 0  | 12 | 0 |
| 1 Table forks, at 4 do.                             | 1  | 5  | 41 | 1 Wash-hand stand, complete...                    | 8  | 0  | 0 |
| 1 Dessert do. at 4 do.                              | 1  | 5  | 42 | 2 Cotton mattresses.....                          | 5  | 0  | 0 |
| 2 Carvers at 1½ Rs. each.....                       | 2  | 8  | 02 | 2 Bolsters.....                                   | 1  | 0  | 0 |
| 4 Large spoons, at 4 Rupees per dozen.....          | 1  | 5  | 4  | 1 Pankah, 6 feet long and 1½ feet in breadth..... | 5  | 0  | 0 |
|                                                     |    |    |    | 1 Lantern.....                                    | 1  | 0  | 0 |
| Rupees.....                                         | 36 | 1  | 4  | Rupees...                                         | 92 | 8  | 0 |

No. 3.

*Modification of the Rules for the preservation and occupation of Travellers' Bungalows in the Provinces, sanctioned by the Right Honorable the Governor in Council on the 30th September 1836.\**

1st. Bungalows are placed under the charge of Collectors, and all Rules established for the preservation and cleanliness of the buildings shall be implicitly observed and conformed to by travellers.

2d. No person is to remain in any bungalow more than one day, unless compelled to do so by sickness, if any other traveller requires accommodation.

3d. The first comer is entitled to the choice of rooms, but no individual is permitted to appropriate to himself more than one room when the others are in demand.

\* *Vide Fort St. George Gazette 1836, page 661.*



4th. Every adult traveller halting at a public bungalow for not more than 4 hours is to pay 8 annas. If the halt exceed 4 hours, one Rupee is to be paid for the first and each succeeding day, whether the traveller remains the whole of each day or not. For these payments the traveller is entitled to accommodation, the use of the furniture, and the services of the attendants. All payments are to be made to the head servant present, before the traveller quits the bungalow, and entered in the book.

5th. All articles injured or broken are to be paid for according to the scale appended, the amount is to be paid to the head bungalow servant present, and entered in the book.

6th. Travellers may avail themselves of the assistance of the bungalow servants in procuring their supplies for ready money and cooking for them. If they prefer having the butler (where one is entertained) to cater for them, they must make their *own* bargain with him.

7th. European soldiers and sepoy are prohibited from occupying the bungalows, and will use the sheds erected for their accommodation in the vicinity of the bungalows.

8th. The practice of defacing the walls by drawing or writing is strictly prohibited, and travellers are held responsible that their servants do not in any manner dirty or damage the buildings and furniture.

9th. No horses or other cattle are on any account to be picketted within the walls or hedge surrounding the bungalows.

10th. A book is kept at each bungalow, in which each traveller is requested to write his name, with remarks, if necessary, on the conduct of the person in charge. The maltreatment of the servants attached to the public bungalows is expressly prohibited.

11th. The person in charge is ordered, on pain of dismissal, to report for eventual presentation to Government, deviations from these rules, either on the part of travellers, or their domestics and followers, and the master is held responsible for any infringement of them by his servants.

12th. A list of the furniture, &c., belonging to each bungalow,

and the value of each article, shall be hung up in each room, for the information of travellers.

*Ext. Min. Con. 19th Feb. 1857, R. D. No. 183.*

In Extract Minutes Consultation dated August 9th, 1856, the Government passed certain orders respecting the introduction into the Madras Presidency of the system which obtains in the Travellers' Bungalows in Bengal; and they directed that the change should be first introduced on the Madras and Trichinopoly trunk road. The Board of Revenue were accordingly requested to take the necessary steps to carry out the plan, and to report the places at which they purposed to maintain the proposed establishments. In para. 3 of the same order, Government determined that the new system should be introduced at once, so far as related to the supply of furniture, &c., and the levy of occupation fees, on all lines on which there already existed a continuous line of bungalows.

2. In their present letter, the Board submit two lists of articles required according as the bungalows are more or less frequented, and a set of Rules prepared in accordance with the wishes of Government. The lists of furniture submitted appear to Government to be moderate and proper, and they are prepared to sanction them; the Rules also appear appropriate, and it is hoped that no more delay will take place in their application; five months having already elapsed since the first order was passed by Government.

3. In the list of the bungalows given by the Board on the Southern trunk road, it appears that three stages are

|                                       |           |                        |
|---------------------------------------|-----------|------------------------|
| <i>Vellapooram to Woolundoorpett,</i> | Miles 23. |                        |
| <i>Acherapakum to Tindavanum,</i>     | " 17.     |                        |
| <i>Tindavanum to Vikrapandy,</i>      | " 16.     | 23, 17 and 16 miles in |

length, as shewn in the margin.

The Board propose to take measures to build intermediate bungalows in these long stages in communication with the Collectors. The Government however have not heard any complaints of want of accommodation, and they remark that as almost all travellers on this road proceed by horse transit, very frequent halting places are not necessary.

4. The four stations at which the Board propose, as a primary measure, to entertain servants, are approved; they are distant from Madras 35-75-121 and 164 miles, respectively.

5. Before concluding the present order, Government are desirous of drawing the attention of the Board to the ill arranged and inconvenient privies attached to most of the bungalows. In introducing the contemplated reforms, care should be taken to provide better accommodation in this respect.

23D MARCH 1857.

*Ext. Min. Con. 18th March, 1857, R. D. No. 267.*

*Vide C. O. 2d August 1852.* Government observe, that in this as well as in other cases of a similar nature that have been brought to their notice, a decision has been come to by the Collector on a report of the case made to him by the Tahsildar, and such decisions have not unfrequently been exparte; but independently of this, the requirements of Section IV. of Regulation VI. of 1831 are not met by the course now pursued; that Enactment plainly requiring a personal investigation by the Collector, except in certain cases specified.

2. The Board of Revenue will be requested to direct all Collectors strictly to observe the provisions of the Regulation above quoted in conducting these investigations in future; the Collector of Cuddapah will also be requested to satisfy himself of the truth of the conclusion he has arrived at by a legal enquiry in the present case. It may be remarked, that no additional trouble will be entailed upon Collectors by following the course now indicated; as they are empowered by the same Regulation to refer these cases for investigation to native assessors, (Clause III. Section IV. Regulation VI. 1831.)

30TH MARCH, 1857.

(To Maritime Districts.)

The existing rules in regard to Salt Rowannahs being found inconvenient to merchants, and inoperative as a check against smuggling, it has been determined to introduce the following modification, viz., to abolish the currency of Rowannahs at a greater distance than 30 miles from each salt station, and for a longer period than two days from the date of issue.

2. It will be necessary therefore for Collectors to determine for each Salt Cotaure, places as nearly as possible 30 miles distant, or 2 days' march) from the Cotaure on each line of departure, as the boundary beyond which salt will be allowed to pass without question. These places being fixed on, public Notification should be made that within those limits salt must be covered by a Rowannah to protect it from inevitable confiscation.

3. It will be discretionary with Collectors, during the monsoon, when travelling is greatly retarded, to extend the period entered in the Rowannah to 3 or 4 days. This power however should be cautiously exercised. The ordinary period has been fixed at 2 days with reference to the area within which the Rowannahs are to be operative in future. The distance, 30 miles in every direction from a Cotaure, is more than carts and pack bullocks could traverse in one night, and would allow time for pursuit and examination on suspicion arising; at the same time the trader would be able to free himself speedily from all detention and molestation. To extend the period beyond the time ordinarily required to travel the specified distance would of course render it possible for the Rowannahs to be used more than once.

4. An alteration will of course be required in the form of Rowannah.

The 5th column\* might be omitted, and instead of it the name of the Cotaure might be printed in large letters in English and the Vernacular at the head of the Rowannah.

\* "Where purchased."

\* " Price, paid, &c." The 6th column\* might be wholly omitted.

5. At the foot of the Statement a note should be printed stating that the Rowannah is in force for 2 days, and that the Salt if found within a distance of 30 miles in any direction from the Cotaure after that period will infallibly be confiscated, but that beyond that distance no Rowannah is requisite, nor will the salt be liable to detention or examination.

6. In a few instances the close proximity of a large town may render it impossible to adhere to the limit proposed. In such cases the Board would request the opinion of the Collector of the district as to the expediency and practicability of limiting the salt transactions at the Cotaure to sales for export by sea, and by retail in very small quantities merely for consumption in the immediate neighbourhood of the Cotaure, and opening a dépôt for Home and Inland sales in the neighbouring town.

7. The Board are anxious that the new system should be brought into operation as soon as possible, and request the Collectors of the Maritime districts to make the necessary arrangements without delay.

8. On learning that the area within which Rowannahs are to be current have been fixed, the Board will publish a Notification of the change in the Gazette.

9. The new forms can be printed at the Collectorate Presses in those districts where Presses have been established, and elsewhere at the nearest printing office.

|                                                                                                                                         |                |                  |                        |                      |                  |                  |          |        |          |          |                |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------------|------------------|------------------------|----------------------|------------------|------------------|----------|--------|----------|----------|----------------|
| PERMIT the SALT as herein specified to pass without delay, and free of duties of every description.<br>(Revised form of Salt Rowannah.) |                |                  |                        |                      |                  |                  |          |        |          |          |                |
| Number of Rowannah.                                                                                                                     | Date of issue. | To whom granted. | Quantity of Salt sold. | Name of the Cotaure. | ON WHAT LADEN.   |                  |          |        |          | REMARKS. |                |
|                                                                                                                                         |                |                  |                        |                      | No. of Bullocks. | Horses or Asses. | Bandies. | Boats. | Coolies. |          | Whither going. |
| 1                                                                                                                                       | 2              | 3                | 4                      | 5                    | 6                |                  |          |        |          | 7        | 8              |
|                                                                                                                                         |                |                  |                        |                      |                  |                  |          |        |          |          |                |

D

For Note. See para. 5 of the Circular Order in the preceding page.

1st APRIL, 1857.

Government of India, to Government of Fort St. George, 24th Feb. 1857, No. 264.

Vide C. O. 23rd Sept. 1856.

Home Department, Revenue.

I am directed to transmit the accompanying Extract (paras. 85 to 87) from a Despatch, No. 1 of 1857, dated the 7th January, from the Honorable the Court of Directors, and to request that the Right Honorable the Governor in Council will be pleased to give effect to the instructions therein contained.

Honorable Court's Despatch, 7th Jan. 1857, R. D. No. 1.

Furruckabad District.

247. Petition of Narain Doss late Tahsildar of Thuthea Torisa complaining of dismissal—rejected. He had been found guilty of tampering with witnesses and their written evidence, and was strongly suspected of corruption and torture.

85. We must express our extreme surprise and regret that any officer in our service should have found an excuse for the infliction or sanction of torture by Native officials, as appears to have been done by Mr. ——— when Revenue Commissioner, in the case of this Tahsildar, on the grounds that such a practice was “unhappily customary” in the country; and we entirely agree with the Board of Revenue in considering “the use of torture under any circumstances with his sanction” (*i. e.* a Tahsildar’s) “as demanding his dismissal from office.”

86. We also consider that Mr. ——— at that time (1849) Magistrate of Furruckabad, deserved great censure for having failed fully to investigate the facts connected with the undoubted use of torture in one instance in which Narain Doss was considered to have been decidedly implicated.

Mr. ——— retired 1st January 1852, and is since dead.

Mr. ——— retired 13th November 1850, without an annuity.

87. Both the gentlemen referred to have retired from our service, or we should have directed you to convey to them this expression of our opinion as to their proceedings in this matter. We desire, however, that you will make clearly understood by every Member of our service, that any failure, direct, or indirect, in recording cases,

however slight, of the infliction of torture, will be visited with our severest displeasure.

2D APRIL, 1857.

Ext. Min. Con. 24th March, 1857, R. D. No. 279.

Vide C. O. 13th Mar. 1857.

„ 12th June 1857.

On reviewing the Season Reports sent up by the Board of Revenue, the Government remarked that in some districts the Collectors contrasted the selling prices of grain for the month under report with the prices of the preceding month, while others contrasted them with the prices ruling in the corresponding month of the year preceding, and in the belief that the former practice would be more useful both to the Government and to the mercantile community, the Government, in Extract Minutes Consultation of the 27th of February last, No. 213, requested that, while the past year’s prices were given, Collectors might be directed also to give the prices of the preceding month.

2. The Board now remark that the Season Reports were intended to contain only a general account of the state of the crops and the prospects of the year, and that some delay will be caused in their transmission, if the selling prices of the different grains be inserted; the Board propose therefore that the reports shall be continued in their present form, and that the regular price lists received from the provinces a few days later than the reports, shall, on receipt, be published for general information.

3. The Government, approving of this proposition, request that the Board will take measures to carry it into effect; but with reference to their former order to which the Board’s present proceedings reply, they desire that Collectors may be instructed, in the general remark made regarding prices in their Season Reports, to refer to the previous month, and not to the previous year.

9TH APRIL, 1857.

*Board's Proceedings to Government, 23rd March, 1857, No. 896.*

Resolved that the above letter\* be submitted for the consideration and orders of Government.

*Vide C. O. 27th June, 1853.  
" 30th July, 1857.*

*\* From Collector Salem 17th  
March 1857, No. 48.*

2. In this communication, the Acting Collector of Salem requests instructions as to the fund from which he is to defray any expenses which may be incurred in the construction of such cattle-pounds as may be found necessary in order to give effect to Act III. of 1857.

3. The Board observe that the fines imposed, and the unclaimed proceeds of cattle sold under the enactment referred to, will form a fund for the payment of these and other expenses incurred in carrying out its provisions; but until such a fund is created by the accumulation of these receipts, the necessary means must, they conclude, be supplied by Government.

4. The expense will not, the Board presume, be heavy, as many pounds already exist, but it is necessary to provide some for the due fulfilment of Act III. of 1857, which is to take effect from the 1st May.

5. The Board therefore request the instructions of Government on the question raised by the Acting Collector. It seems to them that the best course will be to authorize the Collectors as Magistrates to incur such expenses on this account as may be really necessary on their own responsibility, and to submit a statement of such charges periodically for sanction of Government, a limit, if deemed expedient, being imposed as the maximum cost for each pound. This course will obviate the necessity of keeping a separate special account of all sums realized under the Act.

6. The Board also wish to be informed by what department Government desire such arrangements to be carried out.

*Ext. Min. Con. 7th April, 1857, R. D. No. 334.*

Referred to the Judicial Department for consideration.

2. The Magistrates should address Government direct on the subject of Act III. of 1857, and not through the Board of Revenue.<sup>(a)</sup>

20TH APRIL, 1857.

*Ext. Min. Con. 2d April, 1857, P. D. No. 382.*

Copy of the foregoing letter\* will be furnished to the Post Master General, and also to the Board of Revenue, for communication to the several Collectors, and to the Superintendent of Stamps, for information and guidance.

*Govt. of India to Govt. of Fort St. George, 27th Feb. 1857,  
Home Dept., Post Office, No. 283.*

I am directed to forward the accompanying copy of a letter† from the Officiating Director General of the Post Office, and to state that the Right Hon'ble the Governor General in Council

(a) "The Right Honorable the Governor in Council sanctions the refund of Rupees (3,801-11-4) three thousand eight hundred and one, annas eleven and pice four, being the amount of duty erroneously levied at the ports of Rajahmundry district on goods imported from and exported to the ports of Rangoon, Arracan and Moulmein, from 1st January to 14th March 1855, owing to Act XXX of 1854 not having been duly notified to the different Officers of the Sea Customs Department of that district.

2. Referring to the present case, and to those which have recently occurred at Negapatam, the Governor in Council resolves to direct the Board of Revenue to ascertain by Circular whether similar omissions have been made in other districts, and to call the attention of all officers under them to the duty of making fully known to the departments under them concerned, such Enactments as are passed by the Legislature from time to time."—*E. M. C. 8th Jan. 1856. Circulated by Board, 16th Jan. 1856, G. S.*

approves of the suggestion therein made, that all unstamped or insufficiently stamped documents hitherto transmitted through the Post Office as on the public service, when sent to the Superintendent of Stamps, in view to their being correctly stamped, should hereafter have the proper amount of postage pre-paid by the parties to whom they belong.

2. You are accordingly requested, under the orders of the Right Hon'ble the Governor in Council, to take the necessary steps for giving effect to this order.

*Director General of the Post Office to Govt. of India,  
20th Jan. 1857, Home Dept. No. 1853.*

With reference to your letter, No. 1496, of the 14th October 1856, I have the honor to bring under the consideration of Government, the practice of documents that are unstamped, or insufficiently stamped, being transmitted through the Post Office as "on the public service only" when sent to the Superintendent of Stamps, in view to their being correctly stamped, so as to be recognized by the Civil Court.

2. The parties to whom the documents belong, are obliged to get them stamped through the Collector, on the payment of the penalty prescribed by the Regulations, and the sum of 8 annas in addition, on account of registration fee, to ensure their safe transit by the post to and from the Collector, and Superintendent of Stamps.

3. As the documents of the above description are purely of a private nature, I am of opinion that, in addition to the usual penalty, and the registration fee, the proper amount of postage thereon should also be recovered from the parties to whom they belong, so that they may be sent *pre-paid* to and from the Collector, and the Superintendent of Stamps.

22D APRIL, 1857.

*Vide C. O. 18th July, 1856,  
" 7th June, 1858.* In framing, for submission to Government, a general statement embodying the particulars of money

transactions in receipts and disbursements on account of salt during Fusly 1264 in the various districts, the Board have been struck by the marked disparity that exists in the amounts appearing under the several heads "Salary of Establishment" and "Extra and Saderward Charges;" and they are led to suspect that in some instances, items may have been entered under different heads in different districts.

2. With the view, therefore, of introducing uniformity of system in the preparation of these accounts, the Board request that separate accounts particular may be submitted, showing the various items charged under the heads above referred to.

25TH APRIL, 1857.

*Ext. Min. 16th April 1857, R. D. No. 350.*

*Vide C. O. 8th June, 1858.* 2. The Government also sanction the proposition of the Board to supply, at their discretion, each year, an Almanac and an Army List to such Collectors as may apply for them.

2D MAY, 1857.

*Vide C. O. 21st Nov. 1855,  
" 1st May, 1858.* With reference to the Board's Circular, dated 8th January 1855, I am directed again to request the punctual transmission of the statements of average bazar prices of grain, by the 12th of each succeeding month.

2. In Extract Minutes of Consultation, dated 24th March 1847, forwarded with the Board's Proceedings dated 2d April 1857, the Government direct the monthly publication of these statements; and unless they are submitted at an early date, much of their utility will be lost.

4TH MAY, 1857.

*Ext. Min. Con. 7th April, 1857, R. D. No. 337.*

Two of the Petitions recorded above are requests on the part of one Ramaniah for the entry in the public accounts of certain Enam land as allotted to the support of a Choultry, Annamraz, Petitioner in No. 875 and a Deputy Tahsildar, being nominated trustee. A report of the case was called for from the Collector of Rajahmundry in January 1856, and that Officer's letter of 16th March last supplies the requisite information.

2. It appears that the land in question comprises 2½ Pootties, and has been acquired by Ramaniah at different times, by purchase. It has now been leased by her for a period of 80 years to Annamraz, in liquidation of a debt of 1000 Rupees with the same sum as interest, being the amount borrowed from him by the Enamdar.

3. Mr. Purvis does not recommend compliance with Petitioner's request. Though he acquits Annamraz, the Deputy Tahsildar, of any intention of deriving personal benefit from the transaction, he is of opinion that the arrangement of the long lease was adopted to evade the order prohibiting the purchase of land by public servants.

4. The Government observe that a lease of 80 years might have the effect of leaving the Enam altogether in the family of the lessee, as, although the case would be examined at the death of each successive holder, the proof that a valuable consideration had been given might prevent the resumption of the Enam, and at the end of the lease, a claim to perpetuation on account of long possession would doubtless be made, which it would be difficult to resist. They accordingly decline to sanction the transfer. But apart from this, it appears probable that the alienations, which took place when the several portions composing the Enam now held by Ramaniah passed into her possession, have rendered the whole of it liable to resumption. The Collector will be pleased to institute inquiry into the tenure on which the Enam is held by the party in whose name it is now registered. The Governor

in Council hopes that the present reference will be speedily disposed of; fourteen months, it is remarked, have elapsed since the Petition was first referred to Mr. Purvis.

5. It only remains to notice the part taken by the Deputy Tahsildar in the transaction. Mr. Purvis will call his attention to the Circular Order prohibiting the purchase of land in their own district by public servants, and will enforce a strict compliance with the rule. It amounts to the same thing whether the land be held on lease for 80 years, or whether an actual purchase takes place. The Governor in Council is further of opinion that any Revenue Officers having money transactions with the Ryots of their district is open to great objection. The Board of Revenue have already recorded their sentiments on the subject in their proceedings marginally noted, and have characterized such transactions as "clearly incompatible with the duties of a Tahsildar."

*Pro. of Bd. of Rev., 22d Dec. 1854, No. 2667.  
C. O. Bd. of Rev., Vol. 2, page 61, Note 7.*

5TH MAY, 1857.

*Ext. Min. Con. 27th April, 1857, P. W. D. No. 799.*

The Chief Engineer submits a correspondence between the district Engineer, and the Acting Collector of Kurnool, regarding the seizure, by the latter, for the service of troops on the march, of carts employed by the former in conveying materials for the centres of a bridge.

2. The Government remark that their orders of the 27th August and 11th November 1856, Nos. 901 and 1200,<sup>(a)</sup> to which

(a) NOTE. 1.—"Orders will be issued in the Revenue Department requiring all possible assistance to be afforded in obtaining the required carriage for the troops, and wherever absolutely necessary, carriage must be pressed for the occasion, but the Governor in Council

[5th May, 1857.]

the Acting Collector refers, were expressly limited to cases of actual necessity, and of the existence of that necessity the local officers must be left to judge, but as the progress of the public works is a matter of great importance, the Government are of opinion that carriage already engaged by the Engineers should not be pressed by the Civil Authorities for the use of Troops on march, unless, after every endeavour has been made, it shall have been found impossible to procure it in any other direction, and then, every care should be taken to preserve from injury the materials that may be on the carts, and an opportunity be

directs that all officers be strictly enjoined to see to the punctual payment of hire, as well as to the safe keeping of carts and bullocks the owners or drivers of which may not be forthcoming, and he desires that no cart or bullocks shall be required, without the consent of the owner, to proceed beyond the station for which originally taken up."—*E. M. C. 18th August, 1856, Mily. Dept. No. 2047, para. 6, circulated to Collectors, 29th August, 1857.*

NOTE 2.—"Ordered that the first six paras,\* of the foregoing order be communicated to the Board of Revenue, who will instruct Collectors to do all in their power to aid the movements of troops referred to, but with due care that all services rendered, and supplies provided, are fully and punctually paid for. Orders will also be issued in the Military Department, directing Commanding Officers to limit their requisitions for carriage to the smallest quantity actually necessary for the public service, and for the convenience of the officers and men under their command."—*E. M. C. 27th August, 1856, Rev. Dept. No. 901, circulated to Collectors, 29th August, 1857.*

NOTE 3.—"Resolved that the letter from the Quarter Master General of the Army which accompanied the foregoing Extract be communicated to the Board of Revenue, with instructions that they will inform the Collectors that the orders conveyed in Extract Minutes of Consultation dated 27th August 1856, No. 901, applies to the supply of carriage to the families of the troops marching under orders from station to station, as well as to the troops themselves."—*E. M. C. 11th Nov. 1856, R. D. No. 1200, circulated to Collectors 18th Nov. 1856.*

7th May, 1857.)\*

offered to the cartmen to effect a settlement of their accounts with the Engineer Department, by a communication being addressed to the officer by whom they were engaged, informing him of the necessity that has arisen for pressing carriage for the troops.

7TH MAY, 1857.

*Est. Min. Con. 29th April, 1857, P. W. D. No. 817.*

In his letter of the 1st Instant, the Chief Engineer reports, with reference to the despatch from the Government

of India, dated 6th February 1857, the measures he has adopted for the submission of the accounts of the Public Works Department with punctuality and completeness, and submits certain letters from the district Engineer of Cuddalore, dated 10th Feb. 1857, No. 951, 1019, pointing out the delay in the transmission of correspondence between him and his subordinates, owing to the defective talook tappal arrangements. Colonel Faber renews in the same letter his application for an augmentation of the audit department of his office.

2. The Right Honorable the Governor in Council approves the steps the Chief Engineer has taken to ensure punctuality in the central office, and he is willing to make due allowance for such shortcomings in a new department, as may not arise from carelessness.

3. As regards the moolky or talook tappal, the Government remark that it, as well as all other postal arrangements, are under the sole orders of the Post Master General and the Director General of the post.

4. The Government are aware that the officers of the Public Works Department are very frequently employed off the direct line of any post, either regular or moolky, and that they must make their own arrangements for the transmission and receipt of their correspondence. This may perhaps most conveniently be done by the employment of coolies, either singly, or dāk, as may be necessary according to the distance to be travelled, to convey letters to



the nearest post office, or to the District Engineer's camp, the hire of the men thus employed being charged to the work under execution. It will be the part of the Executive Officers to see that the measure is not abused, that the coolies are employed only on the public service, and only in such numbers as may be really needed.

5. The Government hope that there is no real foundation for the fears expressed by the Chief Engineer in para. 4 of his present letter, that the talook authorities in the provinces are disposed to thwart the department of which he is the head, but if this hope should prove to be fallacious, the Government will not hesitate to remove from their employ, any servants who, directly or indirectly, may oppose the policy which, after full consideration, it is their determined purpose to pursue.

6. The Chief Engineer's application for an addition to the strength of the audit branch of his office is pending before the Government of India. The early attention of that Government has been again solicited.

7. With the second letter recorded above, the Chief Engineer submits a communication from Captain Collyer, complaining of the difficulty he experienced while on his tour in procuring the commonest bazaar supplies, as well as of great obstruction to the public works, arising from the indirect interference of certain influential Natives, in preventing laborers from engaging themselves in the service of Government, and observing that some more explicit orders than have hitherto been given by Government are necessary to counteract these evils. Colonel Faber alludes to the necessity of the Carnums and Monigars promptly and fully responding to requisitions for returns of areas, revenues, &c.

8. The Government do not see the necessity of any fresh orders on the subject of supplies. Definite instructions have been issued in Extracts Minutes Consultation dated 16th January and 17th March 1857, Nos. 112 and 486, and future specific in-

Vide Chief Engineer's Circular, dated 28d March 1857.

stances of disobedience to those orders should be reported to Government.

9. The Government are of opinion that the other evil complained of by Captain Collyer will disappear when a short experience has shown the laboring classes that full and punctual payments are the result of labor on the public works, this end was long since attained in Rajahmundry and Masulipatam, and the Government have no doubt that it will be general throughout the country.

10. The Collectors have already been directed to render all reasonable assistance to the Public Works Department, and they will of course direct the fiscal officers of the villages to furnish, without any unnecessary delay, the returns that may be required by Engineer Officers in regard to ayacut, cultivation, revenue, &c.

12TH MAY, 1857.

*Est. Min. Con. 30th April, 1857, P. W. D. No. 824.*

The Chief Engineer submits for the orders of Government, a letter from the Superintending Engineer Central Circle, reporting that the Collector of Nellore has refused to give him two Peons, on the strength of the order of Government dated 16th December 1856, No. 2323,<sup>(c)</sup> and representing the inconvenience which must result from such a rule.

2. The Government, on a re-consideration of the order quoted, are of opinion that the Superintending Engineers should have Collector's Peons to accompany them in their tour through the provinces. These officers are not as intimately acquainted with the districts, as the District and Executive Engineers are, and

(c) "As regards the application for the assistance of Collectorate Peons, the Government think that such cannot be necessary when Lascars on the Engineer's Establishment are, as they should be, available for all the purposes of the Department."—*E. M. C. 16th Dec. 1856, P. W. D. No. 2323, para. 2.*

they therefore require information which the latter possess, and assistance which the latter can do without. The Right Honorable the Governor in Council therefore resolves to direct the several Collectors to detach two of their Deloyets to attend upon the Superintending Engineers during the time they travel within their respective Collectorates.

20TH MAY, 1857.

*Vide C. O. 9th Sept. 1856.* The Board regret to find that for some months past the Demand Collection and Balance Statements of several districts have not reached their office with the regularity necessary to enable them to comply with the orders of Government, and to furnish by the 15th of each month an abstract of the collections of the entire Presidency.

2. The Board request that the Collectors generally will make arrangements for the early transmission of these accounts, and that whenever they are not forwarded so as to reach the Board by the 10th of the month succeeding that for which they are due, explanation of the cause of delay may be furnished for submission to Government.

3. The Board also request that the cause of material fluctuations in the revenue may be explained in the proper column.

3D JUNE, 1857.

*Ext. Min. Con. 23rd May, 1857, R. D. No. 491.*

The correspondence between the Acting Collector of Masulipatam and the Officer Commanding the 1st Regiment N. I. communicated with the above Minutes of Consultation in the Military Department, has reference chiefly to the difference of hire, as stated by the Collector and the Tahsildar,

*Vide C. O. 5th May, 1857.  
" 23rd Jan. 1858.*

for carts supplied to the above Regiment on their recent march from Ellore to Secunderabad.

2. The Government observe that G. O. G. of the 27th May 1856, No. 166, prescribes the rules for the supply of carriage to troops on the march, and to those the Acting Collector of Masulipatam will conform; but they cannot consent to interfere in any way with the rates of hire. Carriage in the provinces is generally sufficient only for the wants of each immediate neighbourhood, and it is not to be expected that owners of carts and cattle will willingly undertake a long journey, with no certainty of a return load, at the same rates for which they would contract in the vicinity of their own village. The men of the 1st Regiment must therefore be left to make their own arrangements with the bandymen as regards the amount of hire to be paid for carriage, and the Collector's interference will be limited to the supply of the carriage that may be necessary.

8TH JUNE, 1857.

(To Maritime Districts.)

*Ext. Min. Con. 26th May, 1857, R. D. No. 498.*

The Right Honorable the Governor in Council proceeds to pass orders on the letter from the Honorable Court of Directors in the Public Department, dated 1st April, 1857, No. 25.

2. Resolved that a copy of this despatch be furnished to the Board of Revenue, and that they be requested to issue instructions to the proper officers in conformity with the Honorable Court's orders.

*Honorable Court's Despatch, 1st April, 1857, Pub. Dept. No. 25.*

Submitting for decision the question of the liability to duty on export by sea, of the iron manufactured by the Indian Iron Company in the Madras Presidency.

We have consulted our standing counsel on this question, and it is his opinion that the iron manufactured

by the Indian Iron Company, is, under the legal interpretation of the deed of agreement of June 1853, exempt from the payment of customs duty on exportation.

2. In accordance with this opinion, we desire that the amount of export duty already levied, be refunded to the Agents of the Indian Iron Company; and that no demand on this account be made in future.

11TH JUNE, 1857.

*Ext. Min. Con. 17th April, 1857, Pub. Dept. No. 85.*

The Board of Revenue submit applications from two superannuation pensioners for the commutation of their pensions, and enquire whether the orders of Government, 31st October last, apply to such cases, as well as to those of incumbents on the Native Pension Fund.

2. It is observed that those orders intimated that the principle laid down by the Honorable the Court of Directors in their letter, Political Department, 30th April, No. 3 of 1856, relative to the commutation of Carnatic Stipends, viz., that it was to be without limit in regard to the amount of the stipend; must be considered applicable to all pensions and yeomiah's of whatever description,

Agra Gazette, 26th December 1855, C. O. Board of Revenue, N. W. P., No. 18, 15th December, 1855.

but that such allowances as were in excess of the limit prescribed in the Board's Circular Order of 31st July 1855, founded on that of the Government of the N. W. Provinces, were to be reported for the decision and orders of Government.

3. The Government have, however, subsequently received the orders of the Government of India 30th January last, which enlarge the limit of life pensions purchasable in the N. W. Provinces from 12 to 20 Rupees per annum as in the Punjab, and direct

12th June, 1857.]

that this shall apply to all cases of life pensions payable by Government under all the Presidencies and Administrations in India.

4. From this the Government infer that it is not the intention of the Supreme Government that pensions of a larger amount than 20 rupees a year shall be commuted. The orders of 31st October last must therefore be considered withdrawn.

5. It is remarked that in both of the cases now under submission by the Board, the yearly pension is far beyond 20 rupees.

12TH JUNE, 1857.

Ordered to be communicated to all Collectors and the Officiating Agent at Kurnool, who will take care that these reports are not delayed in consequence, and that the information given is accurate.

*Ext. Min. Con. 3rd June, 1857, R. D. No. 540.*

The Government are of opinion that the season reports submitted by Collectors to the Board of Revenue, would be rendered more valuable, if they contained information of the exact quantity of rain that had fallen at a given number of places in each district.

2. These places should be selected as possessing the characteristics of certain well defined portions of the district, one for instance being on the coast, one on the plains, one on high table land, one on hills, and one on mountains; these distinctions being of course modified according to the position and circumstances of each district.

3. The Board of Revenue will be requested to obtain this additional information from the districts in future, informing the several Collectors that the Government wish that their arrangements should be so made as not to delay the transmission of their season reports.

13TH JUNE, 1857.

Ordered to be circulated to all  
*Vide C. O. 20th Aug. 1842.* Collectors and the Officiating Agent  
 at Kurnool, who will report the cases  
 to which the above rules will hereafter be applicable in the  
 several districts.

*Ext. Min. Con. 1st June 1857, Rev. Dept. No. 530.*

Referred to the Board of Revenue, who will report on any  
 cases to which the rules laid down by the Government of India  
 may be applied.

*Ext. Min. Con. Pol. Dept. 19th May, 1857, No. 392.*

*\* Annexed.* *Resolution.*—Resolved that the foregoing letter and  
 its enclosures\* be communicated to the Acting Re-  
 sident at Tanjore, and the Government Agent at Chepauk, with  
 reference to paras. 6, 7 and 14 of the letter from the Govern-  
 ment of India, dated 8th September 1856, No. 4644, a copy  
 of which was furnished to those officers respectively with Extract  
 Minutes of Consultation of the 25th September, No. 311, and 4th  
 October 1856, No. 332.

2. Ordered that the papers above recorded be also communicated  
 to the Revenue Department, where the question of applying the  
 rules therein laid down for the gradual discontinuance of the  
 stipends of the Mysore family to the members of other families  
 now dependent upon the British Government for support, and  
 paid in that Department, will be considered.

*Govt. of India to Govt. of Fort St. George, 17th April 1857,*  
*No. 1871.*

*Extract from despatch from*  
*Court of Directors, No. 1,*  
*dated 4th Jan. 1854, part*  
*of paras. 6 and 7.*  
*Do. do. No. 16, dated 4th*  
*July 1855, part of p. 15.*  
*Do. to Court of Directors,*  
*No. 43, dated 8th April*  
*1856, p. 6.*

I am directed by the Governor General  
 in Council to forward to you Ex-  
 tracts from correspondence, as noted in  
 the margin, together with a copy of the  
 rules laid down with the approval of  
 the Honorable Court of Directors, for  
 the gradual discontinuance of the stipends

*Ext. From Court of Direc-*  
*tors, No. 1, dated 2d Jan.*  
*1857, pp. 2 and 12.*

allowed to the members of the Mysore  
 family in Bengal, and to request that  
 you will submit them to the Right

Honorable the Governor in Council.

2. The Honorable Court concur in opinion with the Govern-  
 ment of India, that the above rules are sufficiently liberal to be  
 applied, with the necessary qualifications suggested by peculiar cir-  
 cumstances in each case, to the members of other families now  
 dependent upon the British Government for support, having no  
 hereditary or guaranteed right, who have nevertheless been so treat-  
 ed in practice as to encourage them in the hope of leaving their  
 pensions, or some portion of their pensions, as heir-looms for an  
 indefinite time to come. I am accordingly instructed by his Lord-  
 ship in Council to suggest that on the decease of any political  
 stipendiary or any Members of a stipendiary family, the whole case  
 may be taken into consideration, and rules framed in the spirit of  
 those enclosed, for the future regulation of the provision (if any)  
 to be made for the heirs or dependents of the deceased stipendi-  
 ary, or of the family to which he belonged. It will of course  
 be understood that such rules will be submitted in the first in-  
 stance for the consideration of the Government of India, and be  
 subject to the final approval of the Honorable Court of Directors.

*Hon. Court's Despatch 4th Jan. 1854, Pol. Dept. No. 1.*

6. \*\*\* All promises ever made to the family, have been far  
 more than fulfilled. But there is a point at which liberality must  
 stop, and it would be contrary to our duty, when the public faith  
 is in no way pledged to continue a gratuitous assignment of the  
 public revenue in favor of individuals for an indefinite series of  
 generations. The living members of the family have a just  
 claim on us for support, but not so their unborn descendants.

7. While, however, we look forward to the gradual discontin-  
 uance of these and all similar stipends, not secured by treaty or  
 other binding engagement, and are desirous that the persons inter-  
 ested should be aware that such is our intention, justice requires  
 that the rising generations of these families should receive every  
 facility and encouragement to qualify themselves for, and to obtain

honorable employment in the public service, or elsewhere. We recommend to your earnest consideration the means of improving the education, moral and intellectual, of this class, and we repeat the intimation we have made on former occasions, that we should approve of your rewarding instances of merit and capacity in these families by appointment to such public situations as the individuals may be qualified to fill.

*Hon. Court's Despatch, 4th July 1855, Pol. Dept. No. 16.*

15. \*\*\* While thus increasing the pensions of many members of this family, who are more immediately connected with the former rulers of Mysore, we think it right, in conformity with the principles laid down in previous despatches, to direct your attention to the expediency of devising a scheme for the eventual discontinuance of the present system, and for the future absorption of the descendants from Tippoo Sultan, in more remote degree, among the mass of British subjects in India, and the scheme which we suggest for your consideration is the following. On the death of any of the grandchildren of Tippoo Sultan, you should ascertain the relations who have been supported on the pension of such deceased person, and grant to them suitable pensions, with a notice that each pension must cease with the life of the grantee.

*Letter to Hon. Court, 8th April, 1856, No. 43.*

6. We propose, with the permission of your Honorable Court, to apply the principle of the rules embodied in the resolution now submitted for your sanction; with the necessary adaptations in each case to all other political stipendiaries in India having no hereditary right to their stipends, who have nevertheless been so treated in practice as to encourage them in the hope of leaving their pensions, or some portion of their pensions, as heirlooms, for an indefinite time to come. This will give a much wider application to the injunctions of your Honorable Court than they were perhaps intended to bear, but the principle is equally just to all who, like the Mysore family, have no hereditary or guaranteed right, and the expediency of providing avowedly for the gradual extinction of all ordinary political pensions can hardly be questioned.

*Hon. Court's Despatch, 2d Jan. 1857, Pol. Dept. No. 1.*

2. We have, in previous despatches on this subject, explained the principles by which we wish you to be guided in assigning pensions to the members of this family, and you have rightly understood our desire to extinguish gradually the system by which the descendants of the Sultan of Mysore have been maintained as a separate race specially endowed by the British Government, and to see the entire family eventually amalgamated with the general mass of the population of India. But this end, however desirable, is not to be precipitately attained. It is incumbent upon us, in all our arrangements with this family, and with others placed in a similar position, to bear steadily in mind, that it would not be in accordance with that just and liberal policy which should actuate our proceedings towards the families of the deposed Princes of India, to allow considerations either of financial expediency, or of social economy, to induce us to make such sudden changes in an existing system, as cannot fail to be attended with suffering and possible degradation to those who have hitherto been entirely dependent on our Government for support.

12. In the 6th para. of your letter you propose, with our permission "to apply the principle of the rules embodied in the resolutions now submitted for our sanction, with the necessary adaptations in each case to all other political stipendiaries in India having no hereditary right to their stipends, who have nevertheless been so treated in practice as to encourage them in the hope of leaving their pensions, or some portion of their pensions, as heirlooms for an indefinite time." The Resolutions which you have submitted to us with especial reference to the Mysore Family are, in our opinion, sufficiently liberal to be applied, with the necessary qualifications suggested by peculiar circumstances in each case (and after previous reference to us in every instance) to the members of other families now dependent upon our Government for support. We have on former occasions expressed the wish which we entertained to see these pensioners gradually converted into self-supporting members of society, and we have called your especial attention to the expediency of attaining this desirable end by finding public employment for any duly qualified member of the My-

sore family; we do not observe however that this has been done, and we conclude therefore that either the opportunity has been wanting, or that the family themselves do not yet understand that it is more honorable to be an useful public functionary than a mere pensioner of the State.

*Fort William, Foreign Dept. 17th April, 1857.*

*Resolution.*—The Right Honorable the Governor General in Council is pleased to resolve, that the grant of stipends to the members of the Mysore family shall be guided by the following rules.

1st. That in pursuance of the instructions conveyed in the Honorable Court's Despatch No. 16 of 1855, dated the 4th July, the sum of Rupees 1000 per mensem shall be added to the allowance (Rupees 2,096,) now received by Prince Gholam Mahomed, the only surviving son of Tippoo Sultan, the said increase to have effect from the 1st August 1855.

2d. That the allowances received before the 26th October 1855 by the grandsons of Tippoo Sultan varying from Rupees 543-8 to Rupees 132 be equalized, and a uniform stipend of Rupees 600 per mensem be assigned to each such grandson for his life, lapsing at his death.

3d. That the allowances now received by the granddaughters of Tippoo Sultan varying from Rupees 261 to Rupees 66 per mensem, be equalized, and a uniform stipend of Rupees 261 be assigned to each of the said granddaughters for her life time, lapsing at her death.

4th. That on the death of any of the grandsons or granddaughters of Tippoo Sultan, they being the children of sons of the said Tippoo Sultan, the Superintendent of Mysore Princes shall report the number and names and relationship of those relations who have been supported on the stipend of such deceased person, and that it shall be competent to the Government of India, on a consideration of all the circumstance then existing, to assign to each, or any of them, such pension, or pensions, as it may think proper.

And whereas by Clauses 7 and 8 of this Resolution, the existing

stipends of great grandsons and great granddaughters of Tippoo Sultan, being children of sons of the said Tippoo Sultan (whose fathers are now deceased,) are to be raised to Rupees 200 and 100 respectively, it is resolved that on the decease of any grandson, being the son of a son of the said Tippoo Sultan, the Government shall be at liberty to assign to the sons and daughters (now living and not being sons and daughters born of Khowasses) of such grandson, pensions of Rupees 200 and 100 per mensem respectively, granting to the other relations who may have been supported on the stipend of the deceased, such allowances as it may think proper.

And it is further resolved that on application to that effect being duly made, the Government shall be competent once for all to commute the amount of pension which would be receivable by any great granddaughter of Tippoo Sultan according to the foregoing resolution, to one sum payable to her during the life time of her father by way of an advance for marriage and dower.

5th. That it be distinctly understood and explained to the members of the Mysore family, that children born of Khowasses after 26th October 1855, will not be entitled to any stipend or other provision whatsoever.

6th. That it be further understood and explained, that the stipends of all Begums and Khowasses will lapse, absolutely and finally, on the death of the stipendiaries severally.

7th. That the allowances now received by the great grandsons of Tippoo Sultan, being the sons of a son of the said Tippoo Sultan, whose fathers are now deceased, be equalized, and a uniform stipend of Rupees 200 per mensem be assigned to each of such great grandsons for his life time.

8th. That the allowance now received by the great granddaughters of Tippoo Sultan, being the children of a son of the said Tippoo Sultan, whose fathers are now deceased, be equalized, and a uniform stipend of Rupees 100 per mensem be assigned to each of such great granddaughters for her life time.

9th. That the great grandsons and great granddaughters of

Tippoo Sultan, being the children of sons of the said Tippoo Sultan, whose fathers are living, and who may be in the receipt of allowances under the operation of the orders of Government, dated 5th February 1840, shall, in the spirit of those orders, receive during the life time of their father, a maintenance in the aggregate equal to one-third of the augmented stipend which will accrue to such father in accordance with the 2d Clause of this resolution, and no more. Provided that on the death of such father, the rule prescribed by Clause 4 of this rule shall become applicable to such great grandsons and great granddaughters.

10th. That, on special considerations the allowances now received by Nawab Gholam Alee the nephew, and by his sister the neice of Tippoo Sultan, and by their mother the widow of the late Nawab Kureem Shah, be re-adjusted as follows, viz.

To Nawab Gholam Allee, Rupees 1000 per mensem.

To his sister, ... .. „ 200 „

To their mother, ... .. „ 200 „

19TH JUNE, 1857.

*Vide C. O. 6th Feb. 1857.* I am directed by the Board of Revenue to transmit to you the accompanying Form, in which the result of sales of land for arrears of revenue should be reported hereafter. This statement should be submitted monthly.

*Statement shewing the result of sales of Defaulters' Lands in the  
in the month of . . . in the District of*

[illegible]

25TH JUNE, 1857.

*Ext. Min. Con. 15th June, 1857, R. D. No. 591.*

The Government must observe, that the  
*Vide C. O. 24th Dec. 1856.* Acting Collector of Guntoor is not right  
 in having incurred charges on account of  
 extra establishment for preparing the Jummabundy accounts in an-  
 ticipation of sanction, by which the submission of estimates for  
 such charges becomes a mere formality. The Collectors should be  
 clearly informed that in cases in which estimates are required to  
 be submitted, no charges can be incurred by them before the receipt  
 of the sanction of Government, and that to meet this object they  
 should send in their estimates in proper time.

2. Under the peculiar circumstances represented by Mr. ———  
 the Right Honorable the Governor in Council is pleased, as a special  
 case, to sanction the sum of Rupees (618) six hundred and eigh-  
 teen, on account of the additional establishment employed for pre-  
 paring the Jummabundy accounts in Fusly 1266, and measuring  
 sandy tracts proposed to be permanently occupied by the ryots.

25TH JUNE, 1857.

*(To Collectors of Districts traversed by the Railway.)**Ext. Min. Con. 12th June, 1857, R. D. No. 585.*

Ordered to be communicated to the  
*Vide C. O. 12th Nov. 1855.* Board of Revenue, with a request that  
 they will issue the necessary instructions to the Collectors con-  
 cerned, to attend distinctly to the order contained in para. 2 of  
 the above Minutes of Consultation.

25th June, 1857.]

to applicants any land in the vicinity of Railway stations, although  
 not included in the land taken by the Company, without the  
 previous sanction of the Collector, who in all cases in which there  
 may be any doubt, should refer to the Consulting Engineer for  
 opinion whether the land may be granted.

*Collector of North Arcot to Govt. 11th April, 1857, No. 22.*

I have the honor, with reference to para. 5 of Extract Minutes  
 Consultation, dated 2nd April 1857, No. 181, to submit the  
 following explanation..

2. On the 6th September 1856, Messrs. ——— and Co. wrote  
 to me, informing me that having been authorized by Government  
 to establish Salt Depôts at the different stations on the Rail-  
 way line, they had fixed one at Amoor, and that with a view  
 to the accommodation of their partner in charge of the Depôt,  
 they had commenced erecting a bungalow upon some land which  
 the village community have permitted them to occupy, the assessment  
 of which they expressed their readiness to pay on being informed  
 of the amount. Although the proceedings of Messrs. ———  
 and Co. were irregular in that they took possession of the land  
 for building purposes without the previous permission of the Re-  
 venue authorities, yet the land fixed upon was beyond the  
 limits marked out by the Railway officers, and there had been no  
 intimation given that more land than that marked out might be  
 required for Railway purposes.

3. On referring the letter of Messrs. ——— and Co. to the  
 Head Assistant Collector, with a view of having the assessment  
 fixed on the land taken up by them, I received a reply to the  
 effect that the Civil Engineer had suggested the possibility of more  
 land in the neighbourhood of the Amoor station being required  
 by the Railway authorities, and that therefore the Head Assistant  
 had, until the point had been ascertained, prohibited Messrs.  
 ——— and Co. to continue erecting their building on the  
 ground in question.

4. On the 2nd October 1856, I addressed the Consulting  
 Engineer, requesting him, with reference to the letter of the Head  
 Assistant Collector, and that of the Civil Engineer which accom-



panied it, to inform me whether the Railway authorities were likely to require more land in the immediate vicinity of the Railway station at Amoor than they had already enclosed.

5. The reply to this letter was dated the 9th December, and in the meantime I had been informed by the Head Assistant Collector, in a letter dated 18th October, that Messrs. ——— and Co. had completed their building. As the suggestion that the Railway Company might require more land than what had been enclosed, was not made either by the Consulting Engineer or the Railway authorities, and as an earlier reply was not forwarded to my letter of the 2nd October, I did not consider myself warranted in further obstructing Messrs. ——— and Co.'s operations, and wrote to the Head Assistant Collector on the 18th October to that effect.

6. On the receipt of the Consulting Engineer's letter of the 9th December, I requested the Head Assistant Collector to put the Railway authorities in possession of the additional ground required by them. Copy of his reply I have the honor to submit.

7. With reference to para. 6 of the above Extract Minutes Consultation, I have the honor to state that I have requested the Sub-Collector to give the information therein called for, which will be submitted to Government as soon as received.

*Head Asst. Collr. of N. Arcot, to Collr. 3rd Mar. 1857, No. 34.*

In reply to your letter, No. 119, dated 25th February 1857, received this day, I have the honor to inform you that at the North Western corner of the *purple* exhibited in the plan of the extra ground required for the station at Amoor (returned to you on 15th December 1856,) Messrs. ——— and Co. have built their private bungalow, and have taken in certain land which was given over to them in consequence of their application to you in their letters dated September 6th and October 10th 1856.

2. The remainder of the ground is now under cultivation, but on several occasions when I visited Amoor, and the surrounding villages, I personally told the people actually ploughing the land in question, that the land would be required for the station, and

that they must regulate their cultivation accordingly. I have had the land marked out, and having given the owner of the cultivated part notice to quit, it now only remains for the Railway Company to take possession of the ground, and I have had the land entered in the Railway Compensation Accounts, No. 1.

3. Messrs. ——— and Co. having got possession of their land under peculiar circumstances, and since the formation of the present station, it remains for you to give such orders as you may think fit, which I shall be ready at any time to carry into execution. I would mention however that it would seem rather hard to cause Messrs. ——— and Co. to change their quarters, as they have only so very recently completed them.

26TH JUNE, 1857.

I am directed by the Board of Revenue to inform you, that they purpose supplying you in future with printed forms of all tabular Statements which you are required to furnish to their office. You will therefore indent from time to time for such blank forms as you may need, and they will be forwarded to you. <sup>(d)</sup>

(d) NOTE.—“The form of statement of endowments of Chuttrums submitted by the Board, contains a large number of columns, some of them being for particulars of rare occurrence. The

Government resolve therefore to substitute a revised one\* in a smaller compass, which will conveniently exhibit all the details provided for in the Board's form. Both Government and private Chuttrums should be shewn in the same statement, but in separate parts of it; the lists of Government Chuttrums first, and that of private Chuttrums following it. The Board will be pleased to circulate this form to Collectors and to procure the statements made out accordingly up to the 31st December 1855. The form should be used just as it is now written; viz. on the same sized paper and in the same arrangements.”—*E. M. C. 13th Mar. 1856, R. D. No. 292, circulated with Board's Pro. 5th April 1856, G. S.*

\* See next page.

| Talook and Village with the name of the Chuttrum if any. | By whom built and when.                                     | In whose possession and since when.                                                        | GOVERNMENT ENDOWMENT.                                             |                            |                              | PRIVATE FUNDS.                                                       |                  | REMARKS.                                                                                                                                          |
|----------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------------------------------------------------|----------------------------|------------------------------|----------------------------------------------------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                          |                                                             |                                                                                            | Whether in land or money; if in land, the description and extent. | Annual Value.              | Date of Government or order. | Whether in land or money.                                            | Value.           |                                                                                                                                                   |
| 1                                                        | 2                                                           | 3                                                                                          | 4                                                                 | 5                          | 6                            | 7                                                                    | 8                | 10                                                                                                                                                |
| <b>GOVERNMENT CHUTTRUMS.</b>                             |                                                             |                                                                                            |                                                                   |                            |                              |                                                                      |                  |                                                                                                                                                   |
| 1. Vellatour in the Rapaully Talook.                     | By Government from the Surplus funds, March 1842.           | Government, since the construction.                                                        | A. G. Rupees<br>Poonjah... 10 12<br>Nunjah... 4 21                | 30<br>32                   | September 26th 1843.         | .....                                                                | Rupia.<br>... .. | ES. A.<br>Brahmin. 42 0<br>Sweeper. 9 0<br>The Choultry is in good order. The income derived from the land is duly appropriated for its purposes. |
| 2. Incolain the Maur Talook.                             | Nurupparare Tremaia Nal, to the Government in October 1838. | Transferred to the charge of Government in September 1843, by the heirs of the Proprietor. | Poonjah... 15 10<br>Nunjah... 3 25<br>Money.....                  | 39<br>25<br>64<br>30<br>94 | January 9th 1839.            | .....                                                                | ... ..           | The Verandah and other parts of the Choultry are out of order, an estimate will be sent for its repair.                                           |
| <b>PRIVATE CHUTTRUMS.</b>                                |                                                             |                                                                                            |                                                                   |                            |                              |                                                                      |                  |                                                                                                                                                   |
| 1. Seethanagarum in the Mungelagerry Talook.             | P. Sashachelum Naidoo, in June 1840.                        | Ramasawmy Naidoo, Grandson of the Proprietor, since 1850.                                  | Nunjah... 10 20<br>Money.....                                     | 56<br>50<br>106            | April 3d 1841.               | Land.....<br>Interest on Promissory Note of 5 per cent for 1,000 Rs. | 35<br>200<br>235 | The Choultry is in perfect order. A Brahmin is employed to give water to Sweepers, 18 6 and attend to the wants of travellers. 230 6.             |
| 2. Datitrapully in the Datitrapully Talook.              | In Ganagum Seetharum Panthion, in January 1845.             | In possession of the Proprietor.                                                           | Poonjah... 10 5<br>Nunjah... 5 15                                 | 20<br>45<br>65             | August 16th 1846.            | .....                                                                | 17 6             | The Chuttrum is much neglected and out of order. A communication has been made to the Proprietor of the Choultry to have it repaired.             |

6th July, 1857.]

THE BOARD OF REVENUE.

55

6TH JULY, 1857.

Vide C. O. 1st Feb. 1856.

\* Annexed. \*

The Board resolve to forward the above letter\* to the Acting Collector of Madras for communication to his Salt Superintendent.

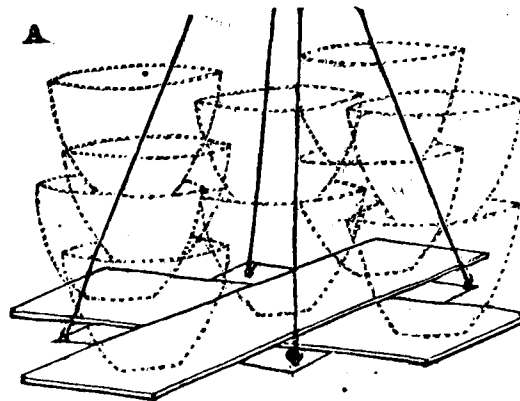
2. The Board wish to know how the balance now in use at the Madras Depôt is found to answer.

3. ORDERED also that the Acting Collector's letter be printed and circulated for the information of Collectors.

Collr. of Malabar, to Board of Rev. 12th June, 1857, No. 97.

With reference to Extract from the Proceedings of the Board of Revenue, dated 2d Instant, para. 2, I have the honor to explain that after a variety of experiments, it was found that the most expeditious plan without incurring an expense which I was unwilling to do, was to use the ordinary scale on hand. Planks

were laid cross-ways on one scale as per margin† and firmly fixed. The four projecting ends gave room for placing four baskets of salt, while room between the chain gave place for a fifth. The balance was then adjusted and prepared for weighing accurately.



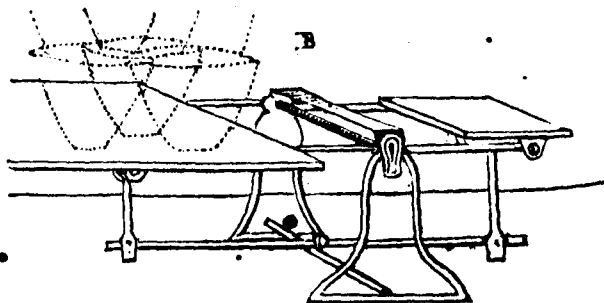
N. B.—In measurement this operation took place twice—1st, to fill the measure (great frauds occurred in this part of the transaction) and 2d, when the measure had been struck—the salt was again poured into the basket for removal to the heap, or to fill the bag.

2. In our godown, as probably elsewhere, even for measurement, the salt was first put in large wicker baskets, each containing somewhat more than an Indian maund. These baskets were still used, being filled and placed on the scale prepared as above. By piling these baskets in rows of 2 or 3, one above the other, which can be done with the greatest rapidity, 10, 15, or 20 Indian maunds may be turned out at each time the beam adjusts itself. The baskets are as quickly removed and the salt thrown on the heap.

3. As our scales are not very large, we weighed the side containing the iron weights with 10 Indian maunds (throwing in a small addition on account of the ascertained average weight of the baskets) and 10 Indian maunds of salt were turned out at each adjustment of the beam. A few handfull taken out of, or added to, the top basket, always sufficing to produce adjustment. When the operation was pursued with a will, 400 Indian maunds were easily weighed in one hour.

4. The temporary arrangement above shewn, was made to obviate expense. But if weighment be largely introduced, I should recommend the use of machines on the principle of the coal weighing machines used by London coal dealers, which, especially for issue of salt in small quantities, would be invaluable. For the weighing of large quantities of salt at each time, Machines on the principle of the letter weight sketched in the margin\* would answer excellently.

\* Vide B.



21ST JULY, 1857.

I am directed by the Board of Revenue to inform you, that under the new system of monthly audit, it will not be necessary hereafter to transmit to this office annual statements of charges incurred under and without estimate in the Revenue and Magisterial Departments of your district.

27TH JULY, 1857.

Board's Pro. to Govt. 15th May, 1857, No. 1584.

2. The Board conclude that the orders of Government 24th December 1856, No. 1340, are not intended to apply to the price lists placed in the several Bungalows for the guidance of travellers, nor to the practice of exchanging lists of prices of grain and other products with the neighbouring districts, such lists of prices being transcripts of the returns furnished to the Board every month, and which Government propose to publish for general information.

Ext. Min. Con. 16th June, 1857, Pub. Dept. No. 792.

The Board of Revenue are right in supposing that the orders of Government, 18th December 1856, No. 1496,\* for the abolition of the Nerriek system which then prevailed at Ootacamund, were not intended to apply to the cases described in para. 2 of the Board's Proceedings of the 15th ultimo, No. 1584.

28TH JULY, 1857.

Ext. Pro. Govt. of India, 11th April, 1857, Finl. Dept. No. 1530.

RESOLUTION.—On the 30th January last, this Government having observed that life

[29th July, 1857.]

pensions not exceeding Rupees 12 and 20 per annum are purchased by Government with the consent of the pensioners, in the North Western Provinces and the Punjaub, respectively, by a present consolidated payment, ruled that the larger limit of 20 Rupees per annum should apply to *all* cases of Life Pensions payable by Government under all the Presidencies and Administrations in India.

2. With reference to this ruling, the Bombay Government now enquire whether the proposal to commute hereditary and perpetual allowances is approved by this Government.

3. The Right Honorable the Governor General in Council desires that the Bombay Government be informed, that the proposal to commute hereditary and perpetual allowances is approved within the limit specified in the Resolution of this Government of the 30th January last.

ORDER.—Ordered that a copy of the above Resolution be sent to the Home Department for communication to the Government of Bombay.

\* Foreign Department.

† Bengal.

Fort St. George.

North Western Provinces,  
Eastern Settlements.

‡ Civil Auditor, Fort William.

Sub-Treasurer.

§ *Vide C. O. 11th June, 1857,*  
*para. 3.*

Ordered also, that a copy of the Resolution be sent to the Department,\* Governments,† and Officers‡ specified in the margin, in continuation of the Resolution from this Department, dated 30th January last.§

29TH JULY, 1857.

I am directed by the Board of Revenue to inform you, that receipts for postal labels in Revenue Treasuries should be sent to the Superintendent of Stamps, and not to the Board.

11th Aug. 1857.]

30TH JULY, 1857.

*Ext. Min. Con. 22d June 1857, J. D. No. 706.*

The Acting Magistrate of Masulipatam *Vide C. O. 9th April 1857.* requests the instructions of Government as to whether Zemindaries and Proprietary Estates in his district are excluded from the operation of Act III of 1857. He observes that the proprietors levy fines on trespassing cattle for their own benefit, and that this source of revenue yields a considerable sum. He also notices an instance in which the practice was recognized as legal by a Decree of a Civil Court.

2. The Right Honorable the Governor in Council considers the practice above referred to objectionable in principle, and one likely to lead to abuses. He therefore directs that orders be at once issued, through the Revenue Department, to put a stop to it wherever these fines are not entered among the assets on which the peshcush was fixed. In those instances where they have been included, the several Collectors will be required to report the compensation that should be allowed to proprietors, by deductions from their peshcush, on their being deprived of this source of income. They will also state whether, from local peculiarities, it is advisable to exempt any estate from the operation of Act III of 1857, under the provisions of Section XX.

11TH AUGUST, 1857.

*Hon. Court's Despatch, 10th June 1857, No. 7.*

Our views on this subject\* have been fully communicated to you in our despatch, dated 10th September (No. 14) 1856. Should there be any great delay in the passing of the Penal Code, we think that you should again press upon the Member of the Legislative Council for your Presidency, the

*Vide C. O. 1st April 1857.*

\* Abuse of authority by public servants.

[17th Aug. 1857.]

expediency of laying before the Council the Draft Act prepared by the Government Pleader. In the meanwhile, we trust that you will rigidly enforce the execution of the existing law against the abuse of authority by public servants.

*Ext. Min. Con. 18th July, 1857, J. D. No. 850.*

Copy of this despatch will be furnished to the Clerk to the Legislative Council of India, in reference to the Honorable Mr. Elliott's letter to this Government, dated 8th January 1857, with a view to the Draft Act forwarded to that gentleman, under date 24th December last, being brought before the Council, if any great delay is likely to occur in passing the Penal Code.

2. The Revenue and Judicial Officers of the several districts will also be instructed, through the heads of their respective departments, rigidly to enforce the existing law against abuse of authority by public servants.

17TH AUGUST, 1857.

*Ext. Min. Con. 4th Aug. 1857, R. D. No. 781.*

Information having reached the Government, that the officers of the Public Works and Telegraph Departments, are in the habit of using the public bungalows, to the great inconvenience of travellers, it is resolved to request the Chief Engineer, and the Superintendent of the Telegraph at Madras, to inform their subordinates, that the bungalows are intended for the use of travellers, and not for officers employed on the public service along the line of road, who are expected to find their own accommodation.

2. A copy of this resolution will be sent to the Board of Revenue, who will be requested to intimate to all Collectors the desire

19th Aug. 1857.]

of Government, that the public accommodation within their respective ranges should be reserved for bonâ fide travellers.

19TH AUGUST, 1857.

*Hon. Court's Despatch, 27th May, 1856, P. W. D. No. 6.*

*Vide C. O. 15th May, 1856.  
" 14th Oct. 1857.*

11 to 14. Compensation to parties whose Enams have been taken up for works connected with the Godavery Annicut.

35. The principle on which these claims have been adjusted, of assigning, in all cases, lands equal in value to those appropriated by the Maramut department, is fair and equitable. We approve the orders which you have issued, directing an early report from Engineer officers, to Collectors of districts, relative to lands taken up for public purposes, so that delay in awarding compensation may in future be obviated. In the case of Cuttoobady Enams, the mode which you have suggested, of allotting to claimants lands of a like value with those that they have lost, chargeable with a like quit-rent, should be strictly adhered to.

19TH AUGUST, 1857.

*Govt. of India to Govt. of Fort St. George, 3rd Aug, 1857, No. 1195.*

I am directed to request that the importation by sea of all Military Stores, by private persons, may for the present be prohibited, and that the Customs and other authorities at every port in the Madras Presidency may be desired to detain, and keep in their possession in a place of safety, all such stores, and not to deliver any of them to the owners or consignees, or to any other person, without an express order from the Government.

2. No such order will of course be given, unless the Government is satisfied that the stores so delivered are not likely to be used by the enemies of the British Government.

3. A law prohibiting the importation of Military Stores, and author-

izing their confiscation, will shortly be brought before the Legislative Council, and a clause, if necessary, can be added, to indemnify public officers for any act done in obedience to these orders.\*

\* *Vide Act XXVIII. 1857, Sec. XXXVI.*

24TH AUGUST, 1857.

Circulated to all Collectors.†

*Vide C. O. 22d March 1855.  
" 24th Feb. 1858.*

† *See annexed.*

2. The Board request that in those districts where presses are available, Collectors will lose no time in making arrangements for the publication of local Gazettes.

*Ext. Min. Con. 3rd August 1857, Rev. Dept. No. 778.*

The Right Honorable the Governor in Council is gratified to learn, that the Acting Collector of Nellore has commenced to issue a District Gazette, and the Board will be good enough to draw the attention of the Collectors of the districts in which no such publication has as yet been introduced, to the subject.

2. The objects of such a publication are explained in para. 13 of Mr. Bourdillon's Minute circulated to the Collectors by the Board, under date the 22nd March 1855, with Minutes of Consultation, dated 1st February, No. 298 of that year. The Government think that the publication may be made even more generally useful by the addition to its contents of all Circular Orders issued by the local authorities; Circular Orders by the Board of Revenue, and the Courts of Sudr and Foujdaree Udalt; the result of criminal trials; lists of stolen property; description of escaped convicts; and offers of reward for their apprehension; changes in postal rules; the progress of the Railway and other public works; the proceedings connected with local exhibitions; advertisements inviting tenders for contracts; prices of grain and articles of commerce in the talooks, in Madras, and the nearest markets of importance; arrival and departure

24th Aug. 1857.]

of ships (in Maritime Districts); decisions of the Civil Courts, whether for Plaintiff or Defendant; place where the Collector will hold his Cutcherry during the ensuing week, and similar items of intelligence. The advertisements and circulars of the officers of the Public Works Department should also be published free of charge. Editorial articles, correspondence on any subjects, or comments on the

\* *Communicated from the Govt. Office direct to the Collectors of Salem and Guntoor.*

proceedings of the Courts or Cutcheries have no place in an official Gazette, and should, as already pointed out in Extract from the Minutes of Consultation dated 1st April last, No. 311,\* be avoided.

3. In the Chief Engineer's letter above recorded, he requests the permission of Government to charge for the issue of the Nellore Gazette which the district Engineer proposes to purchase for the use of the officers of his department, in the monthly contingent bill. The Government do not see the necessity of so paying for the Gazettes issued at the public cost, and the Collectors of the districts named in

Salem.  
Guntoor.  
Nellore.

the margin, in which Gazettes have already been established, will be requested to furnish each of the Engineers and

Upper and Lower Subordinates of the Departments of Public Works of the district with a copy free of cost, entering it however in a register, so that it may appear in the returns of the operations of the Press whenever found necessary. This rule will be observed in all the districts in which similar publications may be hereafter introduced.

4. The Government observe that no issues of the Salem Gazette are received in the Government office, as desired in para. 2 of Extract Minutes of Consultation, dated 1st April 1857, and the Collector of Salem will be requested to explain the cause of this omission.

5. The Government attach much importance to the establishment of these publications in the provinces, and it is hoped that the present order will lead to their general introduction.

26TH AUGUST, 1857.

*Vide C. O. 23d Jan. 1856.*  
*\* Annexed.*

Ordered that copy of the foregoing Extract Minutes Consultation,\* and of Dr. Royle's pamphlet, be forwarded to all Collectors for their information. The above Memorandum on the subject of Exhibitions contains many valuable hints and suggestions, which will materially assist the local Committees in understanding the objects to be kept in view, and the means by which the practical utility of the Exhibitions may be best promoted.

*Ext. Min. Con. 10th June, 1857, P. D. No. 767.*

2. Resolved, with reference to former papers on the subject, that copy of this Despatch be furnished to the Board of Revenue† with printed copies (25) of the Memorandum† *Annexed.* by Dr. Royle,‡ for circulation among the several Collectors in the provinces. The Board will request these officers to give, as suggested by the Honorable Court, attentive consideration to the observations of Dr. Royle, as to the distinct objects which should be kept in view, in any measures for promoting the improvement of agricultural produce, and for the introduction of new staples into particular districts.

*Hon. Court's Despatch, 17th April, 1857, P. D. No. 29.*

*Proposed institution of Agricultural Exhibitions throughout the districts of the Madras Presidency.* The establishment of Exhibitions at different stations throughout the Presidency, was proposed by your President, from a desire to stimulate the improvement of agricultural produce, and from a consideration of the comparative failure which had attended the slight and desultory measures hitherto taken for that purpose.

2. Exhibitions on a small scale were held at Guntoor and Rajahmundry early in 1855; and, though but short notice had been given,

26th Aug. 1857.]

and there had been no sufficient time for circulating full information, or for familiarizing the minds of cultivators with the subject, a considerable number of articles were brought in, and the general results were satisfactory; specimens of Indigo, the cultivation of which plant has only recently been introduced either into Guntoor or Rajahmundry, were shewn at both places; and this article may, perhaps, be regarded as the most important of the products brought forward on the occasion. The exhibition of two working models of Steam Engines, made by two natives at Dowlaiswaram, afforded a gratifying proof of the interest excited by the Engineering works in course of construction in the Rajahmundry district.

3. It was intended that Agricultural Exhibitions should be held in the course of 1856, at nineteen stations (in 18 districts) throughout your Presidency, at a total cost of Rupees 58,000. We approve this resolution, and shall await with interest your report of the result.

4. We forward to you in the meantime a memorandum by Dr. J. Forbes Royle on the subject of the proposed Provincial Exhibitions, and on the general question of the improvement of the resources of the several districts of the Madras Presidency. The observations of Dr. Royle as to the distinct objects which should be kept in view, in any measures for promoting the improvement of agricultural produce, and for the introduction of new staples into particular districts, are deserving of attentive consideration. His Memorandum should be printed and circulated among the officers of Government in the provinces.

5. With regard to the suggested establishment of a Botanical garden at the sole expense of Government, at Madras, and to the proposed engagement of two experienced Botanists and Mineralogists, who should be kept continually moving about the country for the purpose of obtaining a thorough knowledge of the productions of South India in the above departments of Natural History; we are unable, without further information as to the existing Botanical garden at Madras, and to the additional expense which would be

required to render that garden thoroughly efficient, to take into consideration that part of your proposal.

6. The extension of the operations of the Geological Survey of India under Professor Oldham, into the Presidency of Madras, will insure due attention being given to the Mineralogy of the territory under your Government, and will thus obviate the necessity, for the present at any rate, for the engagement of the Mineralogists suggested by you.

7. As regards Botanical investigations, we are of opinion that, before undertaking further researches on a systematic plan, it is most desirable that the information already obtained should be digested and arranged, by an individual qualified for the task by a knowledge of general principles, and by an acquaintance with the Botany of the country. If the services of Dr. Cleghorn, Professor of Botany at your Presidency, can be made available for this duty, and for the preparation of a Manual, with brief descriptions of the useful vegetable productions of the Madras Presidency which have been brought to light by previous investigations, and which may be likely to be valuable for home use, or as articles of export, we think that a highly important step will have been taken towards the object desired by your President.

8. A foundation would thus be laid for further investigations which would be conducted under much more favorable circumstances, and with far more definite aims than could otherwise be the case.

*Letter dated 24th November  
(No. 35) 1856, paras. 127  
to 132.*

9. Since the preceding paragraphs were written, we have received the printed Report on the Agricultural Exhibitions in nine of the districts in which you sanctioned their institution in 1856.

10. The results are on the whole, decidedly satisfactory. In Guntoor and Rajahmundry, where Exhibitions had also been held in the previous

year, the articles exhibited shewed a marked improvement; in most of the districts a great variety of products were brought forward, and a desire evinced to attain success in the competition; in few districts were jealousy and suspicion shewn by the native community, and where that was the case, the hope is expressed that the experience of the past year's Exhibition will prevent such feelings being manifested in future. The interest of the public generally in the Exhibitions is represented as having been very great; in proof of which the considerable numbers who visited them are fairly cited.

11. The Chamber of Commerce at Madras presented to you some useful suggestions for the future management of such Exhibitions, and with the help of those contained in Dr. Royle's Memorandum we do not doubt that improved arrangements may be made, by which the practical utility of the Exhibitions may be greatly promoted.

10TH SEPTEMBER, 1857.

*Govt. of India to Govt. of Fort St. George, 14th August, 1857,  
Home Dept. No. 1305.*

I am directed by the Governor General in Council to transmit, for the information and guidance of the Government of Fort Saint George, copy of a Notification of this date, published in the *Calcutta Gazette*, prohibiting the importation and possession of brimstone or sulphur, except on account of, or with the sanction of, Government, and interdicting its transport and sale except on the same account.

2. It is not the wish of the Government of India that any general search should be made for sulphur in the possession of private persons or petty shop-keepers, but the order should be put in force immediately in respect to persons who are known to deal largely in sulphur in the principal bazars, and persons who are reasonably believed to have considerable quantities of sulphur in their possession.

3. The Government of Fort Saint George will give orders for the



disposal of sulphur which may be confiscated or purchased on account of the Government.

4. Indemnity will be given by law to all Officers of Government acting in compliance with the orders contained in the Notification.

#### NOTIFICATION.<sup>(c)</sup>

*Fort William, Home Department, the 14th Aug. 1857, No. 1574.*

The importation of brimstone or sulphur by sea into any part of India, except an account, or with the sanction, of the Government, is hereby, until further orders, prohibited.

Collectors of Customs are authorized and required to detain all sulphur imported by sea into any part of India, reporting the same to the local Government.

The local Government, on receiving such reports will, on consideration of the circumstances of each case, take the sulphur on account of Government at a fair valuation, according to the price now ruling in the market, or keep it for the present in a secure place, at the risk of the owner, or allow it to pass under license, or confiscate it.

All persons having sulphur in their possession are required forthwith to report the same to the nearest Civil or Military officer, by whom either a license will be given for its protection, or it will be received on account of the Government at a fair valuation, according to the price now ruling in the market.

Sulphur, of which notice has not been given as above, found in the possession of any person after a week from the date of the promulgation of this order in the district in which it is found, will be confiscated.

The transport or sale of sulphur, except on account of the Government, is absolutely prohibited, and all sulphur sold or transported, except as above, will be confiscated.

By order of the Right Hon'ble the Governor General in Council.

<sup>(c)</sup> Published in the Fort St. George Gazette, 1857, page 350.

17TH SEPTEMBER, 1857.

Under instructions from Government, I am directed by the Board of Revenue to request that you will furnish Mr. Newill, Director of Revenue Settlement, with such information and aid as he may require from you, in the prosecution of the special duties entrusted to him.

21ST SEPTEMBER, 1857.

(To Maritime Districts.)

Govt. of India to Govt. of Fort St. George, 13th August 1857, No. 1293.

Vide C. O. 24th Nov. 1845.

I am directed to acquaint you, for the information of the Right Honorable the Governor in Council, that the Right Honorable the Governor General in Council has been pleased to resolve, in supersession of all previous orders\* on the subject, that the exemption of machinery from the payment of Customs import duty shall extend only to machinery used exclusively for purposes of Agriculture, Navigation, Mining and Manufacture, and for Railway purposes.

2. Plate Iron prepared for the hulls of Steamers will continue to be exempt from the payment of Customs import duty. A Notification to this effect has been published in the *Calcutta Gazette*.<sup>(f)</sup>

24TH SEPTEMBER, 1857.

(To Maritime Districts.)

Board of Revenue to Govt. 28th Augt. 1857, No. 2880.

Vide C. O. 25th Mar. 1852.

† From Collr. Sea Customs, 11th June 1857, No. 181.

Resolved that the above letter† be laid before Government, with the Board's recommendation that the Sea Custom House Rules regarding "Damaged Goods" be de-

<sup>(f)</sup> Vide Notification in the Fort St. George Gazette, 1857, page 350.

clared inapplicable to articles of food and drink, which are to be liable to full duty without reference to their condition.

2. The Board remark that Section XCVIII Act XIV of 1856, renders punishable the sale of such articles as food or drink for man in Madras. The proposal now made will operate against their importation and introduction into the interior.

3. Act I of 1852, quoted by the Collector of Sea Customs, is a special enactment applicable only to Bombay.

*Ext. Min. Con. 7th Sept. 1857, R. D. No. 898.*

Agreeably to the recommendation of the Board of Revenue, the Right Honorable the Governor in Council is pleased to declare, that the Rules for the Sea Custom House, passed by Government on 31st

January 1851\* regarding "Damaged Goods,"  
 \* *Fort St. George Gazette, 1851, page 333.* be considered inapplicable to articles of food and drink; and that these articles be hereafter charged with full duty, without any reference to their condition.

25TH SEPTEMBER, 1857.

Circulated to all Collectors.

*Vide C. O. 17th Aug. 1857.*

" 29th Sep. "

2. The rule above laid down will be conformed to in all districts, as soon as the bungalows are furnished and fees levied from travellers for accommodation in them.

*Ext. Min. Con. 7th Sept. 1857, R. D. No. 894.*

The Government approve of the course suggested by the Board of Revenue in the above letter, of placing all sums collected at public bungalows to the credit of Government. These receipts should be exhibited in the Collector's accounts under a separate head of "Fees on account of travellers' bungalows." The Collectors may also be authorized to expend small sums not exceeding 20 Rupees on account

of contingent charges connected with the bungalows, and to debit the same to the head above alluded to, keeping a separate account of these transactions in order to shew the working of the system. It must however be understood that the expenditure on this account is not to exceed the sum received as fees.

26TH SEPTEMBER, 1857.

*Ext. Min. Con. 16th Sept. 1857, D. P. W. No. 1765.*

*Vide C. O. 6th Dec. 1855.* The Chief Engineer submits a letter from

" 1st June, 1858. the district Engineer of Chingleput, requesting that the Storekeepers in his district may be permitted to frank all letters that may require to be forwarded to him. Colonel Faber recommends that the authority of the Government of India may be obtained for this, as suggested by the Post Master General, to whom he has made an application on the subject.

2. The Government observe that the Storekeepers can send official letters as the Tahsildars do to the Collectors; and that it is not needful that they should frank in any other way. The Collectors can authorize that the letters addressed by the subordinates of the public works department to their official superiors shall go by talook tappal; and the Collectors of the several districts are accordingly requested to issue instructions on the subject.

29TH SEPTEMBER, 1857.

*Ext. Min. Con. 17th September, 1857, P. W. D. No. 1773.*

The Chief Engineer submits, for favorable consideration, a letter from Major Lawford  
*Vide C. O. 25th Sep. 1857.* Superintending Engineer Southern Circle,  
 " 17th Dec. 1857. offering observations on two orders recently issued by Government

which he considers will affect the proceedings of Superintending Engineers, when on tours of inspection.

2. The first order to which reference is made, is that contained in Extract from the Minutes of Consultation of the  
 \* C. O. 17th August, 1857. 4th August last, No. 781,\* prohibiting the use by Officers in the Public Works Department, of the public bungalows along the line of road on which they are employed. Major Lawford represents that, as Superintending Engineers generally travel too rapidly to admit of their encamping at every halt, they should be considered as bonâ fide travellers, and be allowed the use of public bungalows. The Governor in Council will not object to exempt Superintending Engineers from the operation of the order of the 4th August last, in cases where they may really be proceeding with such rapidity, as will not allow of their encamping; but he is of opinion that, in all other cases, they should provide their own accommodation, equally with the other members of the department, out of the travelling allowance which is expressly granted for the purpose.

(The rest of the E. M. C. relates exclusively to the D. P. W. and is omitted.)

3RD OCTOBER, 1857.

Ext. Min. Con. 22d Sept. 1857, R. D. No. 967.

Vide C. O. 11th Jany. 1855. 10. The Government have remarked that Collectors frequently omit to give the proportional reduction on the cultivated area; stating only the loss supposing the whole of the ayacut to be cultivated; the Board will be good enough to instruct those officers to the effect that, when proposing reductions of assessment, the loss of actually available assets, as well as of imaginary assets, must be stated; in other words, the proportions of the reductions must be given which fall on the ayacut, on the cultivated area, and on the waste.

5TH OCTOBER, 1857.

3. The attention of Collectors is also requested to Clause Second, Section XVI, Regulation V, 1804, requiring that all Securities should be forwarded to the Court of Wards for deposit in the Government Treasury.

14TH OCTOBER, 1857.

Hon. Court's Despatch, 13th August, 1856, No. 11.

12. We observe that the Bill which you submitted to the Legislative Council of India "for making better provision for the education of male minors, and the marriage of male and female minors, subject to the superintendence of the Court of Wards in the Presidency of Fort St. George," has been passed into law as Act XXI of 1855.

13. We concur with your President in the commendation he bestowed on Mr. Elliot, the Commissioner of the Northern Circars, and Mr. Prendergast, the Collector of Rajamundry, for their praiseworthy attention to this subject, and we are gratified by the consideration which it has received at your hands.

14. The objects contemplated are of the highest importance. It seems to us hardly possible to over-estimate the civilising effects which may be produced on the country by withdrawing minor heirs and their brothers for a time from their homes, when their position there may be subjecting them to vicious influences, and by carefully training their minds to a just comprehension of their future responsibilities. On the other hand, care must be taken to prevent the objects in the view of Government from this measure, from being misrepresented, so as to excite prejudices and collusions fatal to its

[14th Oct. 1857.]

success. We desire to be informed of the subsidiary arrangements which you may have sanctioned for carrying this plan into effect, and to be furnished with periodical reports of the conduct and the progress of the Wards who are trained under it.

15. We observe that the papers before us do not explain why the provision for the education of female minors, as suggested in your instructions to the Government Pleader, dated 27th October 1854, was omitted from the bill. You will bear in mind that we heartily concur in the opinion of the Governor General of India in Council that the Government ought to give to Native Female Education its frank and cordial support.

*Ext. Min. Con. 17th March, 1857, R. D. No. 264.*

6. The attention of the Revenue officers will be called to the observations of the Honorable Court conveyed in para. 14. From the papers which will be forwarded with the reply to this despatch, the Honorable Court will learn, that as yet, owing to the great difficulty that has been experienced in selecting an officer to be in charge of the minors who might be sent from the provinces to the Presidency, no further steps have been taken to give effect to the objects contemplated by Act XXI of 1855.

14TH OCTOBER 1857.

*Hon. Court's Despatch, 13th Aug. 1856, No. 11.*

*Vide C. O. 19th Aug. 1857.*

15 to 17. Ground required for building sites for the villagers of Madapollam whose houses had been destroyed by the encroachments of the Godavery. Permission to take the land under Act XX of 1852 refused for the present.

32. We agree with you that, when individuals are required to relinquish their land for purposes of public convenience, they may reasonably expect to be liberally dealt with, and we much prefer that such arrangements should be amicably settled between the Revenue officers and the parties concerned. It is only when exorbitant

20th Oct. 1857.]

terms are insisted on that the provisions of the Act XX of 1852 should be resorted to.

20TH OCTOBER, 1857.

*Ext. Min. Con. 5th Oct. 1857, R. D. No. 1017.*

With the above letter the Magistrate of Trichinopoly brings to the notice of Government, the refusal of the Ordnance Department to stamp the new weights and measures of the shopkeepers and bazarmen, unless firewood and charcoal be supplied by the parties for heating the articles, and solicits the orders of Government for future guidance.

2. As the charge for fuel for heating the weights and measures would be very insignificant, the Government direct that they be stamped at the different Arsenals as hitherto, and given to the shopkeepers and bazarmen without charging for the value of the fuel expended. The Inspector General of Ordnance will be requested to issue the necessary instructions to his subordinates in the several Arsenals to conform to the above order for the future. (g)

NOTE. (g) "The Governor in Council having taken into consideration the above replies from the different Collectors to the orders of Government calling for their opinions as to the advisability of introducing into the district huzur treasuries the improved balance brought to the notice of Government by Mr. Bayley, resolves to direct the Military Board to arrange for the manufacture of twenty sets of these balances, in communication with the Principal Commissary of Ordnance.

2. From the Board's letter dated 16th July last, No. 85, the Government estimate the expense to be incurred on this account at not more than sixteen hundred (1600) Rupees, but as care and accuracy in the manufacture are the first points for consideration, they are not disposed to consider this amount as more than an approximation, though probably a near one, to the possible cost of the instruments.

3. Intimation will be given, through the Board of Revenue, to the

23D OCTOBER, 1857.

*Vide C. O. 5th Feb. 1852,  
Note 3.*

*Ext. Min. Con. 9th Octo-  
ber 1857, No. 1032, p. 4,  
R. D.  
Page 273, Vol. I, C. O. B.*

I am directed by the Board of Revenue to acquaint you, that the Right Honorable the Governor in Council has been pleased to rescind the order dated 17th October 1839, relating to Mootaliquan Dehat Enams, and has directed that, in reporting upon such Enams in future, the local authorities shall be guided by the peculiar circumstances of each case.

6TH NOVEMBER, 1857.

*(To Collectors of S. Arcot, Tanjore and Malabar.)*

*Vide C. O. 12th March, 1855.*

The Collectors of certain Maritime districts having represented, that articles exempt from the payment of frontier duty on passing into certain French Settlements by land, were being taken thither for export, whereby the collection of sea customs at British ports was injuriously affected, it has been determined, under the orders of the Supreme Government, that the sea and land tariffs in the trade with Foreign Settlements shall be assimilated. This measure is not however intended to affect the present arrangement by which duty is levied by the French Government, on behalf of the British Government, on certain articles imported into the French territory by the land frontier, on their export by sea from that territory, nor that by which payment of duty is not required on petty articles of consumption. All articles enu-

several Collectors who are in favor of the introduction of the improved balance into their treasuries, that they will be supplied to them as soon as ready."—*Ext. Min. Con. 12th Sept. 1855, R. D. No. 1217.*

24th Nov. 1857.]

rated in the Sea Custom Tariff will be primarily declared liable to duty on their import or export by the land frontier of a Foreign Settlement, but the actual levy of duty will be confined to such articles only as it may be considered proper to select for duty with reference to the amount of revenue they yield. The duty on all other articles mentioned in the Schedules will be suspended during the pleasure of Government. The working of this arrangement does not differ from the practice now in force, so far as regards articles of ordinary consumption in the respective territories, the interchange of which will be carried on uninterruptedly as at present, but it will enable Government, at any time, to secure their just dues when trade is unnaturally diverted with the view of escaping from the payment of duty.

2. You will be pleased to submit for publication in the *Fort St. George Gazette*, after approval by Government, the list of articles on which payment of duty is to be enforced. The amount of duty collected on these articles during last year to be separately shown for the information of the Board.

3. You will not of course take any measure for introducing the Sea Customs Schedules at the frontiers, till the necessary notification has been made in the *Fort St. George Gazette*.

24TH NOVEMBER, 1857.

Communicated\* to all Collectors and the Officiating Agent at Kurnool.

*Vide C. O. 15th Sept. 1856.*

\* See Annexed E. M. C.

2. Paras 3 and 7 contain remarks of general application.

*Ext. Min. Con. 20th Nov. 1857; R. D. No. 1185.*

*Ganjam.  
Vizagapatam.  
Rajahmundry.  
Coimbatore.  
Malabar.  
Canara.*

With these Proceedings, the Board of Revenue submit the reports on local funds, furnished by the Collectors of the six districts named in the margin, for the year 1855-56, as required in para. 12 of the Rules for the management of those funds, approved in the order

of the 11th April 1856, No. 371.\* These reports are in continuation of those from the Collectors of other districts laid before Government in the Board's letter of the 16th June 1856, No. 1858, and reviewed in Extract Minutes Consultation, 29th August 1856, No. 911.†

2. In Ganjam and Vizagapatam no local funds exist; in Rajahmundry, a sum of Rupees 25 is collected from the Ferryman of the village of Bodasacooroo, which the Collector proposes in future to credit under the head of local funds. From Masulipatam, no report has been received.

*Coimbatore.*

|                        |            |                                              |
|------------------------|------------|----------------------------------------------|
|                        | <i>Rs.</i> | 3. The Collector of Coimbatore reports       |
| From Coimbatore to     |            | that the collections from the ferry farms in |
| Trichinopoly, - - -    | 300        | that district transferred, or carried to the |
| From Coimbatore to the |            | credit of, the local funds, during 1855-56,  |
| Tadacum road, - - -    | 100        | amounted to Rupees 1,839-12-2. Of this       |
|                        | 400        | sum Rupees 81-5 were laid out for ferries    |
|                        |            | and ferry establishments, and Rupees 400     |

for the repair of two roads for which the sums authorized were found insufficient, leaving Rupees 1,358-7-2 yet to the credit of the fund. The Government think, with the Board, that the outlay on roads for which the sanctioned sum has been found inadequate, was not a proper proceeding; they therefore desire that the amount be re-credited to the fund, and the excess expenditure on the roads be submitted for sanction in the usual course.

4. In the 3d paragraph of his letter, the Collector remarks that the local funds of his district are so small, that they do not admit of any

extensive works being undertaken; this is at present no doubt the case, but it does not appear to be a sufficient reason for not making use of the fund as far as it will go.

5. In Malabar, the collections within the official year amounted to 29,579 Rupees from ferries, and 1,632 Rupees from the sale of avenue clippings, total Rupees 31,212, or, including the previous year's balance, Rupees 36,338. The charges of the year amounted to Rupees 19,668, consisting principally of sums laid out in the construction of bridges across the Coodacadow, the Eletur, and the Mungatery rivers, and of several timber bridges over canals, besides the gravelling of some principal roads, and the construction and repair of others. The balance remaining at the end of the year was Rupees 16,670. The Government do not wish to lead to injudicious outlay, but are of opinion that, for the good of the country, it is desirable that the expenditure of the local fund should bear a greater proportion to its increase than was the case in Malabar in the year under review.

6. With reference to the Statement in para. 5 of the Board's Proceedings, the Government resolve to ascertain from the Accountant General the circumstances under which it was directed that the amount realized from the sale of avenue clippings should be credited to the general revenue.

7. In para. 7, the Board advert to para. 15, of the Collector's report, in which he mentions having made an advance from the local fund for a

trunk road repayable on the estimate being sanctioned. The Government consider the practice of advancing money from a special fund for purposes other than those connected with it, to be objectionable on many accounts, and would wish it to be discontinued.

8. The Board will require the Collector to report specifically the duties on which the maramut writer, referred to in para. 8 of their proceedings, is engaged.

9. In Canara the local fund is made up from the toll on ferries

*Canara.*

and carts. The collections under the former head amounted, for Fuslies 1364 and 1265, to Rupees 15,087, and under the latter head for Fuslies 1263-1264 and 1265 to Rupees 10,189, making a gross sum of Rupees 25,277 brought to the credit of the local fund in the official year 1855-56. The expenditure, amounting to Rupees 17,420, appears to have been chiefly laid out in the construction of roads and bridges, and on general repairs. The balance in favor of the fund on the 30th April 1856 was Rupees 7,856.

10. The Government will have in view the Board's suggestion conveyed in para. 11, when disposing of the Reports for 1856-57.

27TH NOVEMBER, 1857.

*Vide C. O. 26th, Sept. 1856.* Ordered that copy of para. 2 of the above Extract Minutes Consultation\* be circulated to all Collectors, who will require cash payments for all work executed at their presses for the Public Works Department.

*\* Annexed.*

*Ext. Min. Con. 4th Nov. 1857, P. W. D. No. 2061.*

Para. 2. The Government observe that the system of actual payments for work turned out by the Collectorate presses for the use of the Department of Public Works is preferable to adjustment; and for charges of this nature estimates should be submitted, and sanction of Government obtained.

5TH DECEMBER, 1857.

*Vide C. O. 13th Oct. 1853.*  
*„ 26th March, 1858.* Ordered that the above Extract Minutes Consultation be communicated to all Collectors, and the Officiating Agent at Kurnool, for their information and guidance.

2. In accordance with the instructions conveyed in para.

5th Dec. 1857.]

7, the original orders of the Board, or translations of them, will invariably be furnished to the sheristah department.

3. The Collector of Guntoor, and the Officiating Agent at Kurnool, will furnish the report called for in para. 10. In all the other districts arrangements will at once be made for employing separate servants for the Stamp Department from the 1st Proximo, and the Collectors will, in due course, report to the Board that they have carried out these instructions.

*Ext. Min. Con. 3rd Dec. 1857, R. D. No. 1248.*

With their Proceedings above recorded,\*  
 \* 3d Oct. 1857, No. 3328. the Board of Revenue submit a report from the Collector of Bellary, on the working of the arrangement sanctioned in Extract Minutes Consultation, dated 19th April 1852, No. 348, experimentally for five years, for the payment of fixed salaries, instead of commission on the sales, to the Stamp Darogah and Venders of that district.

2. From the return submitted by Mr. Pelly, the charges on account of the sale of stamps for the five years from Fusly 1262 to 1266, appear to have amounted to Rupees 5,329-9-2, against Rupees 6,227-1-1, the aggregate amount of commission at 5 per cent. on the sales. The remainder, Rupees 897-7-11, is the saving which will be carried to the credit of Government.

3. Mr. Pelly proposes to continue the system for the next five years, and requests authority for raising the pay of the Huzur Darogah and Bellary Vender to Rupees 35 and 25, respectively. Their present rates of pay are, Rupees 30 for the former, and 19 for the latter, and the aggregate increase will be Rupees 132 per annum, minus 12 Rs. saved by decreasing the pay of the Vender at Kulliyandroog from 6 to 5 Rs. per mensem. The total increase for the five years will amount to Rupees 600, being more than 200 Rupees below the saving which

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accrued during the past five years. The Board recommend the Collector's proposal.

4. Under these circumstances, the Right Honorable the Governor in Council sanctions the continuance in Bellary of the present system of paying fixed salaries to the Stamp Darogah and Venders, till orders are passed on the general plan submitted in Board's Proceedings, dated 21st April 1857, No. 1239, and grants authority to raise the present pay of the Darogah and Bellary Vender, subject however to the same condition as before, viz. "that the total expense in any year shall not exceed 5 per cent. upon its sales."

5. In Bellary the offices of Darogah and Vender at the Huzur, appear, from the returns before Government, to be held by two distinct persons. This arrangement, the Government are aware,

was introduced in consequence of the stamp defalcations in that district which were discovered in 1851; on the grounds that it is the Darogah's duty to check the account of the Vender, and that, in the event of both offices being held by the same person, the advantage of this check, and with it the chances of discovering frauds, are lost. The Government however believe that the arrangement is peculiar to Bellary. In almost all the other districts, the Darogah is the Vender at the Huzur, and, as the Board observed in para. 7 of their letter dated 29th September 1851, No. 417, the union of these functions may be safely allowed, as long as the prescribed check is kept up unimpaired. But the Board do not appear to have endeavoured to correct the evil, which, in several districts, must tend to make that check useless, viz., the union of both the offices of Darogah and Vender in the person of one of the superior ministerial servants of the Collector, who performs the duty by deputy, and on whom, by virtue of his office, the check, or examination of the stamp accounts, may devolve.

6. In the defalcations which in the past few years have been discovered in Bellary, Canara and Madras, the servants to whose negli-

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gence the frauds were more or less imputed, were the Serishtadar, the Head Accountant, and the Cashkeeper, and the Government consider it most essential that no servant of these classes should hold the office of Stamp Darogah.

7. Further, in the three cases alluded to, each Serishtadar endeavoured to avoid responsibility on account of not having examined the Stamp accounts and assured himself of their accuracy, by asserting that the Board's rule that he should do so, had never been communicated to him. No general order appears to have been issued on this subject, and the Government consider it highly desirable that the Board should direct that, in all districts where the Serishtadars are acquainted with English, the original orders of the Board should be sent to their office for their perusal, and where they may not be English scholars, that translations should be given, so that hereafter no Serishtadar may be ignorant of the responsibility that attaches to his position.

8. In para. 10 of his letter dated 3d November 1856 to the Board of Revenue, the Superintendent of Stamps points out that, in six districts the offices of Stamp Darogah and Cashkeeper are held by one and the same person, and recommends the extension of the arrangement to all districts except Tanjore, Malabar, Canara and Madura, in which the sales are large. The Board in their letter dated 21st April 1857, No. 1939, which will hereafter be brought on record, do not support Mr. Lushington's plan, and the Government are decidedly opposed to it.

9. The Board however propose in their letter above alluded to, to leave it to the Collector to select a suitable person for the office of Stamp Darogah, with the proviso that, where the remuneration amounts to 40 Rupees monthly, the person selected should not be in employ on the Collector's fixed establishment. The Government are of opinion that the exclusion should be absolute, and that in all districts the Stamp servants should be distinct and separate from all others.



|                                                                           |                                            |
|---------------------------------------------------------------------------|--------------------------------------------|
| . 10. From a Statement lately received from the Superintendent of Stamps, |                                            |
|                                                                           | the Government observe that, except in the |
|                                                                           | districts noted in the margin, the average |
| <i>Ganjam,</i> . . . . .                                                  | <i>Rs.</i> 27                              |
| <i>Masulipatam,</i> . . . . .                                             | 39                                         |
| <i>Guntoor,</i> . . . . .                                                 | 17                                         |
| <i>Bellary,</i> . . . . .                                                 | 30                                         |
| <i>Kurnool,</i> . . . . .                                                 | 11                                         |

commission received by the Huzur Darogah during the last three fuslies did not fall short of 40 Rupces per mensem. In Musulipatam, the average is below the amount fixed by the Board by only one Rupee, and in Ganjam and Bellary the commission is not small. In these districts it will not therefore be difficult to conform to the rule above prescribed. If exception is any where found necessary, it must be in Guntoor and Kurnool, but even there, by seeing that the balances in the hands of the Darogahs do not exceed the amount of their respective securities, and by periodical examination, separate persons can be safely employed, but the Board will desire the Collector of Guntoor, and the Agent of Kurnool, to report what arrangements are now made for the custody and sale of stamps at the Huzur, and whether they anticipate any difficulty in conforming to the rule prescribed on the subject for other districts.

11. In conclusion, the Government resolve to request the Board to direct that the arrangements above ordered be introduced from 1st January 1858 in all districts, except in Guntoor and Kurnool, and to require the Collectors to report that due effect has been given to them.

7TH DECEMBER, 1857.

*Vide C. O. 1st October, 1855.* I am directed by the Board of Revenue to circulate, for your information and guidance, the following Rules, approved and sanctioned by Government, under date the 15th October 1857, No. 1055, R. D., for the issue of cloth belts to the Peons of the various departments throughout the Presidency.

7th Dec. 1857.]

# RULES.

*Rule 1.*—Cloth belts shall be supplied only to Peons of the superior classes, such as Jemadars, Duffadars and Deloyets, upon the establishments of Collectors and their Assistants; District, Executive, and Assistant Engineers; Civil and Session and Subordinate Judges; Principal Sudr Ameens; the Chief Engineer, Civil Architect and Garrison Engineer; and for those attached to the several Civil Offices at the Presidency.

*Rule 2.*—The belts of the Deloyets of the Revenue Department shall be made of ordinary dark blue cloth with red edging, those of the Judicial Department of buff cloth with red edging, and those of the Public Works Department of green cloth with red edging.

*Rule 3.*—The belts of Jemadars and Duffadars shall be made of superfine scarlet with gold lace edging, those of the Jemadars having two stripes Chevron. and those of the Duffadars one, as a distinction.

*Rule 4.*—The length of each belt shall be  $6\frac{3}{4}$  feet, and the breadth 4 inches, the edging of the Deloyets' belts being  $\frac{3}{4}$  of an inch broad.

*Rule 5.*—Cloth belts shall not be renewed oftener than once in two years, and then only when renewal may be necessary.

*Rule 6.*—Talook Peons shall be supplied with leather or Cheeta skin belts.

*Rule 7.*—All Peons shall be numbered.

*Rule 8.*—Peons of the lower class on the western Coasts shall be supplied with belts of broad cotton web.

*Rule 9.*—Applications for belts shall be submitted, in the following form, and a return will be furnished biennially by Heads of Offices showing the number of belts issued during the preceding two years.

*Statement shewing the number and description of Peons requiring Belts in the District of*

| District or Department. | Description of Peons. | No. | Time of last issue. | No. of Belts required. | Remarks. |
|-------------------------|-----------------------|-----|---------------------|------------------------|----------|
|                         |                       |     |                     |                        |          |

**Rule 10.**—The Board of Revenue shall submit to Government a biennial Statement showing the number of cloth and leather belts supplied to each department, and the total number compared with that of the preceding two years.

2. I am also desired to inform you, that Government have authorized the adoption of the designs entered in the margin\* for silver badges for Duffadars and Deloyets of the Revenue Judicial and Public Works Departments. The badges will be made only as they may be actually wanted, and indented for.

3. The Talook Peons will, as hitherto, be supplied with brass badges. The inscriptions on the plates will be in English and the Vernacular language of the district.

8TH DECEMBER, 1857.

Communicated to all Collectors for their information and guidance. The Recruiting Notices, when received from Commanding Officers, will be printed and circulated, as well as published in the local Gazettes.

*Adj. Genl. to Govt. 23rd Nov. 1857, No. 1440.*

9. The Commander-in-Chief considers that the different Collectors of districts may further the object in view, by making as public as possible

in their respective Collectorates, that Recruits are required, and will be taken, if on presentation at the fixed Depôts, they should be found fit.

*Ext. Min. Con. 24th Nov. 1857, Mily. Dept. No. 4210.*

2. Orders will be issued in the Revenue Department for the publication of Recruiting Notices, on application from Officers Commanding, to the Collectors of the districts in which men may be required.

*Ext. Min. Con. 5th Dec. 1857, R. D. No. 1257.*

Ordered to be communicated to the Board of Revenue, in view to instructions being issued to Collectors regarding the publication of Recruiting Notices.

10TH DECEMBER, 1857.

*Ext. Min. Con. 20th Nov. 1857, P. D. No. 1646.*

Printed copies of para. 53 of the Honorable Court's Despatch, 12th August, No. 12 of 1857, Judicial Department, will be furnished to the Board of Examiners, in reference to Extract Minutes Consultation, 23rd May 1856, No. 604, and for delivery to every Junior Civil Servant now in College, or who may hereafter enter it. Copies of the same will be also furnished for record to all Civil Officers in Madras and the Provinces, and the para. will be published in five following issues of the Fort Saint George Gazette.

*Hon. Court's Despatch, 12th Aug. 1857, No. 12.*

53. We concur with you in your construction of the Rules of 19th

November 1822, and 12th January 1827, <sup>(A)</sup>

(A) to (46) Reply to Court's Despatch dated 20th February (No. 2) 1856, para. 7, interdicting all pecuniary dealings between public Officers and Natives under their authority.

but we desire that all pecuniary dealings of the nature of those prohibited by the Rules of 1827, between our public servants and Natives, be strictly forbidden,

(A) NOTE.—These Rules are printed in the Appendix.

whether the latter are within or beyond the jurisdiction of the former.

16TH DECEMBER, 1857.

*Ext. Min. Con. 24th Nov. 1857, P. D. No. 330.*

*Vide C. O. 5th Jan. 1858.* The Collector of North Arcot submits a Register of an application for pension on behalf of ——— late Police Ameen of Tripetty, "with reference to the recent orders of Government regarding the grant of Superannuation Pension to Uncovenanted Servants after a period of 35 years' service, without Medical Certificate."

*No. 186, Circular, July 21st 1854.* 2. The Collector has not quoted the order, and if he had referred to it, he would have discovered that the course he has taken in ———'s case is wholly erroneous.

3. In the first place the "good service pension" is not claimable as of right. Its grant depends on the view Government, not the Head of the office, may take of the records of the applicant's employment. Every applicant must produce "testimonials of a faithful and efficient discharge of his duties during a period of 35 years." If the Government consider these testimonials "unquestionable" proofs of merit, the individual is pensioned; otherwise he continues at his post, till superannuated in the regular way.

4. Mr. ——— has reversed this order of things, ——— is permitted to resign his office on the 30th July, and three months afterwards, as if the proposed arrangement were a matter of course, the Collector submits the application on his behalf, to be admitted to the benefit of a "good service" pension, the same to take effect from the date of resignation. A general statement is tendered that the applicant's conduct and character have been good, and the Collector, it appears, has been "informed that he (the Ameen) was

17th Dec. 1857.]

favorably known to Mr. ———. But no extracts from any orders of Mr. ——— or other official papers have been offered by way of testimonials to that effect, and it must be presumed that no such evidence is forthcoming.

5. The Collector was not authorized in permitting ——— to retire, on the understanding that a good service pension would be secured to him. He should have continued ——— as Police Ameen, and submitted his application, accompanied with copies of such proceedings of himself and his predecessors as commented favorably on the applicant's character and attainments.

6. ———, however, must not be allowed to suffer from the oversight that has occurred. His place has been filled up, and from the Collector's meagre description of them, it is extremely doubtful if his services have been periodically marked by the "unquestionable testimonials" required to entitle him to the privilege asked for. As the mistake, at the same time, is on the part of the Head of the district, Government deem it but reasonable to admit this old servant, as a

special case, to the benefits of a Pension.

*Is. Ms. Ds.*  
\* Verified by C.A. 32 0 11  
Verified by the }  
Collector's Re- } 4 0 16  
cords. }  
36 1 7

He has served more than 35 years,\* and will accordingly receive a pension of one-half his allowances for the last 5 years, or as calculated by the Civil Auditor, Rupees 22-8 per mensem.

7. Resolved to circulate this Extract from the Minutes of Consultation to the several departments, in order that it may be fully understood that, pending the sanction of Government to an application for a "good service" pension, the officer recommended for that privilege is to retain his appointment.

17TH DECEMBER, 1857.

*Vide C. O. 29th Sept. 1857.*  
" 7th June, 1858.

With reference to the Board's Circular 18th March last, I am directed to inform you that you are not at liberty to entertain establishments for the public bun-

galows in your district, without previous sanction. If, however, any have been entertained without such authority, the Board desire me to request that you will immediately report the circumstance, with a statement of the expense incurred.

18TH DECEMBER, 1857.

(To Maritime Districts.)

Govt. of India to Govt. of Bombay, 18th Nov. 1857, No. 1872.

I am directed to acknowledge the receipt of your letter, No. 4626, dated the 17th ultimo, and to state that the Right Honorable the Governor General in Council has been pleased, in the present instance, to confirm the authority given by the Right Honorable the Governor in Council for the remission of duty amounting to Rupees 251-5-7 on two packages of Military appointments imported into Bombay for the 1st Irregular Cavalry stationed at Mooltan, but as such remissions are wrong in principle, His Lordship in Council directs that they may not be granted in future.

21ST DECEMBER, 1857.

Secy. to Govt. of India, to Civil Auditor, Fort William,  
9th Nov. 1857, No. 4796.

I am directed to acknowledge the receipt of your letter, No. 2173, dated the 21st ultimo, on the subject of Notices of leave of absence granted to Uncovenanted Servants sent to your office.

2. It appears that your office makes deductions, on account of leave of absence, only from the salaries of those Uncovenanted Servants who receive their appointments direct from Government, but that in all cases in which Clerks and other Ministerial officers are allowed leave of absence, the Head of the department or office in which they were employed is left to make the deductions, your office

simply passing the salary abstract of such establishment, without taking cognizance of the deductions made therein by the Head of the department or office, provided the Rule laid down in the Financial Resolution of the 8th December 1843 is not infringed.

3. In reply, I am desired to inform you, that the Right Honorable the Governor General in Council is of opinion that the practice of your office is incorrect. The Rules of the 22d February 1856,\* he observes, are applicable to "All Officers in the Uncovenanted Service of the Government who may be in the receipt of salaries of Rupees 100 a month and upwards," and it seems to His Lordship in Council that your office ought invariably to make the deductions provided for in the Rules, in every case in which leave is granted to such Officers under the Rules, whether it be granted by Government, or by officers to whom power to act upon the Rules may have been delegated by Government.

4. In respect to Officers drawing salaries of less than 100 Rupees a month, it has been ruled, in the Financial Resolution of the 6th February 1857,† that the Heads of Offices should, in granting leave, be guided by the spirit of the Rules prescribed for those servants who are in the receipt of salaries of Rupees 100 a month and upwards, and that all cases in which leave is so granted to Uncovenanted Servants whose salaries are less than 100 Rupees per month, shall be reported to the Civil Auditor and the Military Auditor General, respectively, in the manner prescribed in the orders of the 25th July 1856,‡ viz., that

† Vide Fort St. George Gazette, 1857, page 342. Vol. 1.  
the Auditors should be furnished, on the first May in each year, with "An Annual return showing the leave of absence granted during the year (preceding), under the new Uncovenanted Civil Service Absentee Rules, to those Uncovenanted Servants whose leave might not have been notified in the Gazette."

5. But this arrangement seems to His Lordship in Council to be insufficient. It does not provide, as it ought to do, for deductions from salary by the Offices of Audit, and His Lordship in Council therefore

Monthly Statement of Leave of Absence granted to Uncovenanted Servants drawing more than 10 Rupees per Mensem for the Month of 185

| Name of Absentee. | Office held by Absentee. | Monthly Salary of Absentee. | Section of Rules under which Leave is granted, or nature of Leave. | Period of Leave.                               | Amount of deduction from Salary. | Name of Substituted Officer (if any). | Amount payable to Substituted Officer. | Net amount to be retrenched from Pay Abstract for the above Month. | REMARKS. |
|-------------------|--------------------------|-----------------------------|--------------------------------------------------------------------|------------------------------------------------|----------------------------------|---------------------------------------|----------------------------------------|--------------------------------------------------------------------|----------|
| A. B.             | Head Assistant           | 600                         | 0 Section V. Chap II.                                              | Nine Months, from 1st Jan. to 30th Sept. 1859. | 300                              | 0 E. F.                               | 300                                    | 0                                                                  |          |
| C. D.             | 3rd Assistant            | 200                         | 0 Section VII. Chap. III.                                          | Fifteen days, from 1st to 15th March, 1859.    | 0                                | 0 None.                               | 0                                      | 0                                                                  |          |
| G. H.             | 21st Assistant           | 60                          | 0 Private Affairs.                                                 | Five Months, from 1st Jan. to 31st May 1859.   | 30                               | 0 L. M.                               | 30                                     | 0                                                                  |          |
| O. P.             | 30th Assistant           | 20                          | 0 Ditto.                                                           |                                                | 20                               | 0 N. Y.                               | 20                                     | 0                                                                  |          |
| X. Z.             | Moonshee                 | 40                          | 0 Sick Leave.                                                      | One Month, viz., March 1859.                   | 20                               | 0 None.                               | 0                                      | 0                                                                  |          |
| Total.....        |                          |                             |                                                                    |                                                |                                  |                                       |                                        | 20                                                                 | 0        |

No Substitute procurable on less than whole pay.

directs, that in future all cases, in which leave not notified in the *Government Gazette* is granted to Uncovenanted Servants, in excess of the few days provided for in the Financial Resolution, No. 2527, dated the 12th June 1857,\* shall be reported *Monthly* (instead of Annually) to the Civil Auditor or the Military Auditor General, as the case may be, in the form entered in the margin; the offices of audit being left to check the amounts entered in the form at the time the establishment bills are sent in to be passed, on the understanding that deductions are invariably to be made, in accordance with the Rules, from the pay of all Absentees whose names are entered in the form (whether they may be in the receipt of 100 Rupees a month or less) except when special directions are issued by the Heads of Offices to make larger deductions, which may be necessary in cases of Officers drawing less than 100 Rupees, whose duties cannot otherwise be provided for without extra expense to Government.

## APPENDIX.

### Minutes of Consultation referred to in C. O. 10th December, 1857.

*Ext. Min. Con. 23d May 1856, Pub. Dept. No. 604.*

Read again Despatch from the Honorable the Court of Directors, Judicial Department, 20th February, No. 2 of 1856.

1. In Para 7 of the above Despatch, the Hon'ble Court of Directors desire that "in whatever manner this Government may consider most advisable, the Government interdiction of any pecuniary transactions between its Officers and persons under their authority, may be distinctly made known to every gentleman on his entrance into the public service."

2. The Hon'ble Court are perhaps not aware that, for some time past, printed copies of the Extract Mins. of Cons. of 19th November 1822\* and 12th January 1827,\* have been regularly furnished to every Junior Civil Servant on his joining the Service and admission into the College.

3. These Extracts peremptorily interdict all pecuniary dealings between public Officers and *Natives* living under their authority. The expression in the Hon'ble Court's Despatch is however more general, *persons* living under their authority.

4. It is not clear whether this more comprehensive expression was advisedly employed by the Hon'ble Court, but it seems evident that the spirit of the Rules of 1822, and 1827, and the object for which they were framed, are opposed to pecuniary transactions between Civil Servants, and *any* parties living under their authority, within their juris-

diction, or liable to have business before their Courts or Cutcheries, be such parties Native, East Indian or European.

5. It may not be necessary, nor indeed to be expected, that the intercourse between Civil Servants and European Gentlemen, Merchants, &c. residing in their districts, should be restricted according to the very letter of the Rules of 12th January 1827. Thus it could not be meant that a civilian should not buy a horse or carriage from an European gentleman living within his jurisdiction. But the application of the Rule, according to its spirit, in transactions between such parties, can never be matter of difficulty, and as stated in E. M. C. 12th January 1827, it is by such spirit that the conduct of Public Officers should be regulated, and will be judged.

6. The Right Honorable the Governor in Council resolves that copy of the Rules of 1822 and 1827, and of this Extract in further exposition of their purport and bearing, be struck off at the *Fort St. George Gazette Press*, and copies of them furnished to the Board of Examiners for delivery to every Junior Civil Servant now in College, or who may hereafter enter it. He resolves also that copies of the same paper be furnished for record to all Civil Offices in Madras and the Provinces. He resolves also that these orders be brought to the notice of the Honorable the Court of Directors, in reference to para 7 of the Despatch.

*Ext. Min. Con. 19th of Nov. 1822, Rev. Dept.*

1. The charges against the Collector and Magistrate are four in number. The 1st charge is as follows;

2. That the Collector and Magistrate, conspiring with Joopully Mullahrow, since deceased, and others, to obtain for the said Mullahrow the succession to, and possession of, the property, real and personal, of the late Venkata Goondarow, Zemindar of Innacondah, Bellumcondah and Rachoor, in the said Zillah, caused or permitted one Survatee Gopal Row, an Assistant Jawabnuvees in the public establishment of the said Collector, to write a Will, whereby the real and personal property of

the said Zemindar was bequeathed to the said Mullahrow. That the Will so written is ambiguously worded, and, after the death of the Zemindar, was interpreted by the Collector, as intending to confer the property on Mullahrow as heir, which interpretation there are grounds for considering to be contrary to justice, as well as to the real intention of the Testator himself, who is alleged to have been, at the time of the execution of the Will, in an imbecile state of mind.

3. The Governor in Council entirely concurs with the Judges and Commissioners in acquitting the Collector of this charge.

4. The 2d charge is as follows. That the late Collector and Magistrate, being present at, and engaged as before stated in the preparation of the Will of the late Venkata Goondarow, did cause or permit a corrupt bequest of 10,000 Madras Pagodas to be made to one Kunchanapully Kroostnarow, known and acknowledged by him to be his favorite and confidential servant.

5. The Governor in Council fully acquits the Collector of the corruption included in this charge, and also of having in any degree "caused" the bequest of 10,000 pagodas to be made to his servant Kroostnarow. That he "permitted" its being made, in the sense of not having used his endeavours to prevent it, is not denied.

6. The 3d charge is as follows. That whether the Will was rendered intentionally ambiguous or otherwise, or whether it was framed agreeably to the real intention of the Testator or otherwise, yet, as in fact the Will was ambiguous, and as the right of Mullahrow to be regarded as Heir instead of as Trustee or Manager, was disputed by the widow of the Testator and others, his relations and dependants, the late Collector and Magistrate was guilty of many violent, partial, and unjustifiable acts, in upholding the doubtful, and as yet undetermined pretensions, of the said Mullahrow.

7. The Governor in Council acquits the Collector of this charge.

8. The 4th charge is as follows. That the late Collector and Magis-

trate did borrow money from the late Vencata Goondarow in violation of his public duty.

9. It is proved and admitted that the Collector on one occasion borrowed the sum of 14,000 Rupees from the late Vencata Goondarow, that he deposited Company's paper with the Zemindar as security for the loan, and that he repaid the principal with interest at 10 per cent. He is acquitted of having, on any other occasion, borrowed money from Goondarow.

10. Having thus briefly stated the result of the investigation, it remains for the Governor in Council to pass his judgment upon it. The Governor in Council has the highest satisfaction in being able to pronounce that the Collector's conduct, which has formed the subject of investigation, is entirely free from any taint of corruption or any wilful breach of duty. Nevertheless, the Governor in Council is constrained to express the opinion that, in his conduct with regard to the legacy and the loan, he has violated his public duty, and has disqualified himself from holding the office of Collector and Magistrate of the district where those transactions occurred, and have been publicly investigated.

11. The principle upon which the Legislature has prohibited the acceptance of gifts or presents, and the lending of money by the officers of Government, is to prevent extortion on their part, or in their name, from the Natives placed under their protection; and the same principle applies to borrowing money as well as to lending. It must always be difficult, and often impossible, to discover how far any gift, present or legacy, to any public officer, or to any of his public or private servants, or any money-transaction between them and the inhabitants of their district, may be influenced by the hope of favor or the fear of spite, which virtually renders it extortion in the powerful party, and bribery or compliance in the weak. The absence of a corrupt motive on the one side does not render the transaction fair and free on

the other; and therefore does not prevent the breach of public duty, which such a transaction implies.

12. It is not merely the protection of the Native inhabitants against this sort of extortion (whether corrupt, as in its worse character, or unintentional, as in this case) but also the estimation in which the Government and its servants are to be held by the people, which indispensably requires that no money-transactions should take place between public officers and those living under their protection. If the absence of a corrupt motive on the part of public officers in such transactions would not protect the Natives from the influence of hope and fear, and from the extortion produced by that influence, neither would it shelter public officers from unworthy imputations on their conduct, or the Government from unavoidable loss of reputation and authority. Those who bestowed gifts or legacies on public officers or their servants, or who accommodated them with loans, or with interest for their money, would conceive that they had laid them under an obligation, and, by the possession of a dangerous secret, held them in their power; and the same impression would become general throughout the district. The reciprocal duties of protection and allegiance between Government and its subjects would be considered by the people as having given place to the more intimate relation of private interest between the servants of Government and favored individuals; corruption would be resorted to even where no more than justice was required; and corrupt motives would be imputed even where no more than justice had been done.

13. It is believed that the principles above explained are to be traced out in the Acts of the Legislature, and in the Regulations of the Government; but, being incontrovertible, the Governor in Council would deeply regret if any Civil Servant of the Company should insist on their being formally promulgated, before acknowledging their obligation. The purity of the Civil Service could not be maintained, nor its duties discharged, if acts of corruption or impropriety on their part could only be defined by rules, and denounced by penalties, and were not

repudiated by an innate sense of honor. In pronouncing, therefore, that the Collector's conduct, in not using his endeavours to prevent the legacy to his servant, and in borrowing money from the Zemindar, amounts to a violation of his public duty, it is not meant either that he has been guilty of corruption, of which the Governor in Council most fully acquits him, or possibly that he has broken the letter of any rule expressly laid down for his guidance; but that he has violated those obvious and fundamental principles of public duty, on which the purity and reputation of the public service, and the well-being of the people essentially depend.

14. The Governor in Council is however happy in doing the Collector the justice to observe, that the impropriety necessarily attaching to his conduct, with regard to the legacy and loan, upon the principles explained in these proceedings, has not been aggravated by the circumstances of the two transactions. There is no evidence before the Commission that any influence was employed by him to procure the legacy to his servant: there is evidence on the contrary that there was friendship and intimacy between the Zemindar and the servant: there is evidence also that the legacy was not left to the servant on the Collector's account; and it is natural to suppose that, on a sudden emergency, and almost in a death-bed scene, the Collector, without the guidance of any precedent or of express instructions, might be taken by surprise, and might act with less than ordinary discretion and propriety. In the same manner, it appears in evidence with respect to the loan, that this is a solitary instance in which he borrowed money from any person under his authority; that he gave ample security, and paid a high rate of interest for the loan; that the occasion on which he borrowed it was pressing, the time short, and the amount small. In all these respects, the inherent impropriety of the two transactions might certainly have been much enhanced, and might have swelled into an high degree of criminality. The want of such aggravations has not only relieved the Collector from all suspicion of corrupt motive, but leaves the

Government free to take advantage of his talents as a public servant, in any other district, so soon as he shall have become sensible of that impropriety in his conduct which he has hitherto endeavoured to justify.

15. In order that hereafter no public servant may, from inadvertence, fall into the errors which the Collector has committed, and that the principles may be well understood on which the Governor in Council considers it a violation of public duty in any Revenue or Judicial Servant of the Government to have any money-dealings with the Native inhabitants living under his authority, or in any degree to sanction any gift, or legacy, to his servants, public or private, from such inhabitants, it is deemed advisable that a copy of the foregoing proceedings should be circulated for the information of the Revenue and Judicial branches of the service: This mode of communicating the sentiments of Government will have the further effect of preventing any impressions to the prejudice of the Collector's personal integrity and honor, which the communication might otherwise produce, after removal from office, and the protracted investigation which has ensued.

16. The Governor in Council also thinks it proper to intimate, that the practice of Judges and Collectors attending to attest the Wills of Natives of rank, which, with the best intentions, seems to have prevailed in the Northern Circars, is considered as calculated to produce more evil than good, and, unless under special circumstances, should be discontinued.

*Ex. Min. Con. 12th Jan. 1827, Rev. Dept.*

1. It having lately come to the knowledge of Government, that the Circular Instructions under date the 22d November 1822,\* have in some instances been

imperfectly understood, the Hon'ble the Governor in Council deems it necessary to draw attention to them, and to make the following observation on the principles on which they are founded.

2. The British Legislature has, in many cases, expressly prohibited Public Officers in India from receiving any emoluments or pecuniary advantages, except such as are sanctioned by the Government. The object of



this rule is to preserve the purity of the public administration in this country from being either violated or exposed to suspicion.

3. The same object requires that all pecuniary dealings between Public Officers and Natives living under their authority should also be prohibited. Every inhabitant of a district is obviously under the authority of every Judicial and Revenue Officer in it; so also is every Native having transactions in the district, or with the department, such as Merchants, Renters of Custom, and Contractors for the supply of the Company's Investment; so in a higher degree are the Native Servants on any public establishments. Pecuniary dealings with any of these classes of persons are contrary to the duty of a Public Officer, and are prohibited by the views of the Legislature, and by the orders of Government.

4. Under the head of pecuniary dealings prohibited are the borrowing or lending of money, the purchase or sale of houses, horses or carriages, inducing Natives to build or buy houses for the accommodation of public officers, and generally every transaction in which profit to a public officer is in view. The supply of the ordinary wants of life by Natives, according to their several trades, obviously does not fall within the prohibition.

5. The Governor in Council has thought fit to specify these instances, in order that the nature of the prohibition may be distinctly comprehended; but it is by its substance and spirit, not by the terms in which it is expressed, or explained, that the conduct of public officers should be regulated and will be judged.

6. The Governor in Council has only further to desire, that every public servant at the head of an office will take care that the foregoing observations, as well as the Circular Instructions under date the 29d November 1822, are put into hands of every Gentleman under his authority; and to intimate his confidence that, when thus made known, the Civil Service will scrupulously observe them.

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| of them, to be invariably furnished to, - }   | „ Dec. 5. | 80 |

SERVANTS, CIVIL.—*SEE* CIVIL SERVANTS.SERVANTS, PUBLIC.—*SEE* PUBLIC SERVANTS.SERVANTS, UNCOVENANTED.—*SEE* UNCOVENANTED SERVANTS.

## SHROFFS.

|                                                |            |   |
|------------------------------------------------|------------|---|
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|                                                  |             |    |
|--------------------------------------------------|-------------|----|
| Parties to pay postage on documents sent to      |             |    |
| Superintendent of, for the purpose of being      |             |    |
| correctly stamped, - - - - - }                   | „ April 20. | 29 |
| Receipts for postal labels in Revenue Treasu-    |             |    |
| ries to be sent to Superintendent of, - }        | „ July 29.  | 58 |
| Stamp Servants in every district should be sepa- |             |    |
| rate and distinct from all others, - - }         | „ Dec. 5.   | 80 |

## SULPHUR.

|                                                   |             |    |
|---------------------------------------------------|-------------|----|
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| lapses, - - - - - }                          |                |    |

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| cers of, - - - - - }                         | „ Aug. 17. | 60 |

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|---------------------------------------------------|------------|----|
| Use of, under any circumstances, with the         |            |    |
| sanction of a public servant, subjects him        |            |    |
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| Existing law against abuse of authority by public |            |    |
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TRAVELLERS' BUNGALOWS.—*SEE* BUNGALOWS.

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THE

# CIRCULAR ORDERS

OF THE

## BOARD OF REVENUE,

ISSUED DURING THE YEAR

1858.

COMPILED AND PUBLISHED BY

JOHN MASKELL,

FIRST UNCOVENANTED ASSISTANT, REVENUE BOARD OFFICE.

MADRAS:

PRINTED AT THE PRESS OF THE SOCIETY FOR PROMOTING  
CHRISTIAN KNOWLEDGE, VEPEERY.

1859.

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## CIRCULAR ORDERS

OF THE

## BOARD OF REVENUE.

5TH JANUARY, 1858.

*Hon'ble Court's Despatch to Govt. of India, 24th June, 1857,  
Finl. Dept., No. 43.*

Para. 11. You specify six descriptions of cases in which applications for Gratuities are now frequently made to the Government by classes who are not entitled by the Rules to any fixed pensionary grant. They are as follows, viz.

1st. Servants who have been thrown out of employment by the abolition of their offices.

2nd. Servants in grades entitling them to Pension who are disabled by sickness from completing the periods of service prescribed in the Rules.

3rd. Servants in grades entitling them to Pension who have served a portion of their time only in such grades, the rest of their service having been spent in situations not cognizable under the Rules.

4th. Servants in grades not entitling them to Pension under the Rules, but who have become unfit for further service from old age or sickness.

5th. Persons injured while in the execution of their public duty, and thereby disabled from earning their livelihood.

6th. The families of persons killed in the execution of public duty.

12. You suggest that you may be authorized to sanction in all the above cases, the grant of Gratuities, provided that the same shall in no case exceed six months' pay.

13. When the subject of the general grant of Gratuities was brought before us in the year 1847, we objected to the proposition, because we preferred the plan of admitting to special Pensions those servants who, though not entitled under the Rules, were nevertheless deemed deserving of consideration. The experience of the last 10 years has, however, induced a modification of our sentiments, the special Pension cases having proved more numerous than we anticipated, and the prospect for the future, in consequence of the rapidly increasing growth of the Uncovenanted Service leading us to expect a still greater augmentation of similar applications, which it might become very difficult to admit with due regard to financial considerations.

14. In now acceding to your recommendation, with the modifications which follow, we rely upon your exercising due discrimination in granting the Gratuities, remembering that they are not to be given as a matter of course, nor the maximum to be granted in every case in which a gratuity is considered to be deserved. We cannot consent that the maximum of six months' pay shall be granted in any case, unless the individual has served with unblemished character for at least 5 years, and we desire that these Gratuities may be in future invariably substituted for the special Pensions to persons not entitled under the Rules which have been hitherto granted.

15. We desire that you will report to us at the close of each year, the number of cases in which these Gratuities have been granted, with their amount, the term of service of each individual, and the cause of his quitting the service.

16. We sanction the gratuity of six months' salary recommended by the Lieutenant Governor of Bengal in favour of Gopaul, a Native Doctor attached to the Beerbhon Jail, the papers relating to which accompanied your present letter.

*Govt. of Madras to Govt. of India, 30th Sept. 1857, Finl. Dept. No. 609.*

\* No. 43 of 1857, dated 24th June. Financial Department.

Adverting to an Extract from a Despatch\* from the Honorable Court addressed to the Government of India,

and forwarded by you under date the 14th August last, I am directed to point out that the payment of *Gratuities* to meritorious public Servants of a grade not entitled to *Pensions* on discharge has long been in force in this Presidency. The rules for the regulation of these grants are as per margin. They are taken from the Bombay Gazette of the 10th September 1835, and their application to Madras

*Rules respecting Gratuities to discharge Servants.*

I. When any public servant is discharged, under circumstances which, in the opinion of Government, give him a claim to Gratuity, though not to Pension, it shall, in ordinary cases, be confined to a sum not exceeding 6 months' pay, at the rate of one month's pay for each year of service. But in the event of his re-employment within 12 months, he is to refund such portion of the Gratuity, as may exceed  $\frac{1}{2}$  a month's pay for each month he remained unemployed.

II. In case of incapacity for further service, the Gratuity may be raised by a sum not exceeding one month's pay for every 2 years of service, commencing with the 7th and terminating with the 20th year.

Note.—Thus the maximum Gratuity is 13 months' salary.

was approved by the Government of India in Mr. Secretary Prinsep's letter, No. 297, dated the 11th November following.

2. Under their operation, the system of awarding "Special Pensions," deprecated by the Honorable Court, has ceased to obtain in this Presidency, and all claims to the bounty of Government arising out of the first five cases referred to by the Honorable Court, are readily disposed of. The Right Honorable the Governor in Council would now desire to be informed whether they are to be considered as rescinded by the Honorable Court's Despatch to the Supreme Government, and, if so, whether the detailed Annual Statement called for in para. 15 is to be furnished to the Court direct, or through the Government of India.

*Govt. of India to Govt. of Madras, 30th Oct. 1857, No. 4726.*

I am directed to acknowledge the receipt of your letter No. 609, dated the 30th Ultimo, reporting, with reference to the recent Orders of the Honorable Court of Directors, on the subject of Gratuities to Uncovenanted Servants not entitled to Pension under the Rules, that the payment of Gratuities in such cases has long been in force in the Madras Presidency under certain Rules approved by this Government in 1835, and enquiring whether these rules are to be considered as rescinded by the

Honorable Court's Despatch,\* and, if so, whether the detailed Annual Statement called for in para. 15 of the Court's Despatch, is to be furnished to the Honorable Court direct or through this Government.

2. In reply I am desired to state that the old Rules above adverted to are to be considered as rescinded by the Honorable Court's recent Orders; that it is not intended that the Gratuities should in any case be sanctioned without previous reference to this Government; and that it will not, in consequence, be necessary for the Government of Madras to prepare an Annual Statement at all, as the information required by the Honorable Court will be forwarded from this office direct.

16TH JANUARY, 1858.

*Ext. Min. Con. 14th January, 1858, R. D. No. 59.*

Para. 10. Adverting to the two life grants which were needlessly included in the Tabular Statement now reviewed, it would perhaps be advisable if the Board were to instruct all Collectors to resume life grants without further reference or report, and if in giving endorsements to parties who wish to appeal against such orders of resumption, Collectors were to specify the paragraph and date of the order of Government which refers to the case, the Government would be enabled to pass final orders on such petitions, without calling for a report which is now often not the case.

11. The Governor in Council takes this opportunity to remark that, in stating the means of support possessed by the family who claim an Enam, due consideration should be given to any Government lands they may possess, as well as any Enam lands other than those under notice.

20TH JANUARY, 1858.

In consequence of the peculiar state of the Season, I am directed by the Board of Revenue to request that you

\* *Vide C. O. 11th June, 1858, directing these Reports to be submitted monthly instead of fortnightly.*

in the prices of grain.

will, until further instructions, report fortnightly\* the condition of your district, and the prospects of the season, with a brief note of any marked rise

23D JANUARY, 1858.

*Ext. Min. Con. 20th January, 1858, R. D. No. 76.*

With a letter dated 21st February 1857, the Legislative Member for this Presidency transmitted a bill, introduced by Mr. Grant, to amend the law regarding the provision of carriage and supplies to troops and travellers, and to punish unlawful impressment; and requested the opinion of Government on the expediency of extending the bill to this Presidency. Mr. Elliott's letter, and its enclosures, were referred to the Military Department for consideration; and a Minute by His Excellency the Commander-in-Chief, with a memorandum by the Quarter Master General of the Army, received in reply, were forwarded to Mr. Elliott with a letter dated 28th April 1857, with an intimation that, under the circumstances represented, it would not be expedient to extend Mr. Grant's bill to this Presidency. On the same date, the Board of Revenue were requested, with reference to the concluding para. of Mr. Elliott's letter of 21st February, to ascertain and report the actual practice of the Civil officers in the districts, in regard to the provision of supplies to troops and travellers, and whether there had been any material improvement in this respect since Sir T. Munro wrote his Minute upon the subject in 1821. With this requisition the Board comply in their Proceedings above recorded, and submit, with their opinion, the reports received from the different Collectors on the question.

2. The Board first advert to the provision of supplies to travellers. They state that this is done by means of pensioned Sepoys, employed at the public bungalows, who procure supplies on payment, acting rather as private servants than as public officers. They observe that the general opinion is that travellers could not otherwise procure supplies; and in illustration of this

remark, they instance the experience of the Sub-Collector of Nellore, who refrains from employing the talook authorities, and has in consequence considerable trouble in obtaining supplies for even his own table. This difficulty, they add, is also experienced by the District Engineer, "notwithstanding good and prompt payment," and by the officers in the Department of Public Works generally, as attested by the numerous complaints made by them on the subject. The conclusion therefore to which the Board come is, that "the Bungalow Sepoys should be allowed as hitherto to cater for travellers, as the regular servants employed at the larger bungalows, when furnished, will have to do hereafter." The Government concur with the Board that no change is requisite in the present system of supplying travellers. They see no objection to the bungalow Sepoys procuring supplies as hitherto, nor do they anticipate any to the performance of this duty by the servants who may hereafter be appointed. These persons are vested with no authority, and act merely as servants; generally, indeed, themselves keeping and supplying whatever the traveller needs.

3. In para. 3 the Board advert to the Nerricks, or lists of prices, hung up in public bungalows; and with a view to prevent misconception regarding their use and object, they propose specially to inform travellers and bungalow servants, that shopkeepers are not obliged to adhere to the prices specified in the lists. The Board are correct in remarking that these Nerricks are not to be regarded as authoritatively binding, but are to be considered merely as guides by which travellers may avoid imposition. At the same time, it appears to Government that it would be inexpedient to issue a special notice to the effect proposed by the Board, as it would gain immediate publicity, and would suggest to every one to charge wholly irrespectively of the Nerricks, which would lose the little practical value which they at present have.

4. With the view of meeting the necessities of travellers, and at the same time obviating even the appearance of interference on the part of Government servants, though not as a measure which they consider necessary, the Board suggest (para. 5) that a small sum should be advanced in each district, in view to a supply of rice, as well as a few sheep and fowls, being pur-

chased and kept at each bungalow, in charge of the servants, for re-sale to travellers. The plan here proposed would be so liable to abuse that the Government cannot think its adoption desirable.

5. Having stated their views on the existing practice of providing supplies to travellers, the Board, in paras. 6 to 29, next advert to the system which obtains in regard to the provision of supplies to troops, and the impressment of carriage for them. With regard to the provisions of supplies, the Board state that the general opinion is that troops could not procure what they need, without the intervention of the Civil authorities; and they refer to the difficulty experienced by travellers, in providing for their limited wants, as a proof of the correctness of this opinion. At the same time, they think that the evils and inconveniences experienced under the present system might to a great extent be obviated, by the adoption of the suggestions which they offer on the subject. As regards the impressment of carriage, the Board are of opinion that a change in the present system is desirable, but they think that that change should not be made by legalizing impressment; and they proceed to point out a course by which many of the hardships now experienced by the owners of carts and cattle may be removed. The observations and suggestions of the Board, as conveyed in paras. 6 to 29, will be communicated to the Military Department for consideration;\* in the

\* *Vide C. O. 11th May 1858.* mean time a copy of their report, and of its enclosures, together with a transcript of these proceedings, will be forwarded to Mr. Elliott, with reference to the correspondence noted in the margin, and with an intimation that, in the Board's opinion, there has been a decided improvement in the system of supplying troops and travellers, since Sir T. Munro wrote his Minute in 1821, and still further improvement may be effected, by the adoption of the suggestions which they have offered on the subject.

*From Offg. Agent at Kurnool  
to the Board of Revenue,  
16th June 1857.  
To Agent at Kurnool 31st  
July 1857.  
From do. 24th  
September 1857.*

6. A copy of para. 30 of the Board's Proceedings, and of the correspondence with the Officiating Agent at Kurnool noted in the margin, will likewise be referred to the Military Department.



7. With reference to para. 33 of their Proceedings, the Board will inform the Acting Collector of Masulipatam that, as directed in Extract from the Minutes of Consultation of the 23d May last, his interference will be limited simply to the provision of carriage for troops, and that any difference that may arise as to the rates of hire to be paid, must be left to be settled between the sepoys and owners of carts and cattle.

29TH JANUARY, 1858.

\* 20th November 1857, R. D. No. 1187.

Board's Circular Order Book, Vol. I. App. 5, p. 583 to 589.

disposal of Lands on the Neilgherry Hills.

Under the instructions conveyed in the above Extract Minutes Consultation\* the following alterations will be made in the Manual of Instructions for the disposal of Lands on the Neilgherry Hills.

RULE VII. "The upset price will vary according to circumstances, and the Collector will, in his preliminary report, state the amount he would propose, giving his reasons for the same. It is to be understood that this upset price is altogether distinct from, and in addition to, the actual land assessment which will be collected yearly according to the terms of the lease. The Collector will also state in his report the extent of land which he would recommend to be granted. The land will then be put up at auction and sold to the highest bidder, or to the original applicant at the upset price if there be no advance upon it but under the following conditions and applications."

RULES IX. and XI. will be cancelled.

RULE XII. will be altered as follows:

"Lessees shall be at liberty to transfer or otherwise alienate any part of the land leased to them, but such transfer or alienation must be first registered in the Collector's office, and the assessment payable on the portion transferred or alienated be first fixed by the Collector with the concurrence of the Board."

Resolved that a copy of the modified rules be forwarded to all Collectors, and a copy of the Extract Minutes Consultation and of these Proceedings to the Collector of Coimbatore, who will give every publicity to the changes now ordered.

30TH JANUARY, 1858.

(To Maritime Districts.)

*Ext. Min. Con. 28th Jan. 1858, R. D. No. 117.*

The Government will not object to the order above quoted,<sup>(a)</sup> regarding the exemption from duty of Telegraph stores, having retrospective effect.

4TH FEBRUARY, 1858.

The Board of Revenue having been furnished with a Printing Press, resolve from time to time to forward to Collectors copies of such papers as may be of general service or interest. An Index of reference to these should be kept in each Cutcherry.

2. Copies of their Proceedings of 15th July 1857, No. 2400, and 19th November 1857, No. 4044, are now forwarded for information.

6TH FEBRUARY, 1858.

*Ext. Min. Con. 22d Dec. 1857, R. D. No. 1333.*

Para. 10. The Government hope that the removal of the minor to the Provincial School at Combaconum, reported in this paragraph, will be the means of bringing him under stricter discipline, and of advancing his education. The Collector should be directed to obtain from the Head Master a brief monthly report of the attendance and progress of all pupils placed in the school under orders of the Court of Wards.

21. The Court give no account of the financial state of any of the Estates managed by the relatives of minor proprietors. The Governor in Council is of opinion that information on this point is essential towards ascertaining the well doing of the Estates; he desires therefore that the Collectors be instructed to obtain, as far as practicable, from the managers of such properties, a report at

(a) "The Government authorize the Collector of Tanjore to remit duty on Timber and other Telegraph stores imported by sea, on clear proof of their being Government property." *E. M. C. 29th October 1857, P. D. No. 1337, circulated by Government to all Collectors.*

the close of the year, showing the assets to the credit of the Estates, the sum invested in public securities, and the cash balance. The managers should be enjoined to take advantage of the present open loan to invest in 5 per cent securities any money now invested in only 4 per cent paper, where cash balances are available.

#### 8TH FEBRUARY, 1858.

*Vide C. O. 4th Feb. 1858.*  
 " 18th Dec. " The Board of Revenue having commenced to print their despatch papers, they desire me to inform you that they will hereafter forward to you two copies of every Letter and Proceeding which they may address to you.

2. The Board would suggest that you have these papers carefully filed, and at the end of the year, they can be bound in volumes, with a manuscript table of Contents and Index, similar to those supplied to the Circular Order publications. You will thus have for each year a duplicate volume in print of all the communications which you may receive from the Board.

3. If it be practicable you might print at your own Press, the Indexes and Tables of Contents required for these volumes.

#### 24TH FEBRUARY, 1858.

*Ext. Min. Con. 15th Feb. 1858, R. D. No. 195.*

*Vide C. O. 24th Aug. 1857.*  
 " 17th Nov. 1858. Para. 2. The Board will instruct the Collectors of the districts in which Gazettes have been established to address the copy forwarded for the use of Government to the "Registrar in the Revenue Department of the Government office," as at present the copies are delivered in different branches of the Secretariat, and are not readily filed.

#### 25TH FEBRUARY, 1858.

*Ext. Min. Con. 6th Feb. 1858, P. D. No. 156.*

*Vide C. O. 31st Jan. 1857.*  
 In furnishing the half-yearly Returns, required by Extract Minutes Consultation 5th May 1854, No. 421, of dismissals of Uncovenanted Servants, Heads of Offices are requested to submit such Returns, in future,

without letters when no particular information has to be given. It is to be understood that the Returns in question are to be made up to the close of each half of the Calendar, not of the official year.

#### 26TH FEBRUARY, 1858.

*Acting Collr. of Guntoor to Board of Revenue, 1st Aug. 1857, No. 112.*

*Vide C. O. 11th Sept. 1851.*  
 Para. 17. In conclusion, I would bring one point prominently to notice, and that is, that the principle of charging all land occupied has now been thoroughly established and a recurrence to the old fashion of remission of assessment on occupied waste in any single year of adversity would tend to vitiate its continuance. If remissions are found necessary for general failure of produce, the cultivated land is naturally entitled to the first consideration and it seems expedient either to make a general remission on the whole assessment, or else on particular localities or on particular crops which may have signally failed.

*Board's Proceedings to Government, 24th December 1857, No. 4679.*

Para. 7. In para. 17 an important change regarding occasional remission is noticed. The principle of charging all land occupied has been thoroughly introduced into the district. When remissions for general failure of produce are called for, it seems expedient, Mr. Newill observes, that a general remission should be made "on the whole assessment or else on particular localities or on particular crops which may have signally failed." A per centage suited to the exigency may be easily fixed, and a remission thus determined closes the door to fraudulent returns too often sent in when each field is supposed to be examined and a bargain, as it were, has to be struck with the ryot. The principle suggested by Mr. Newill has been followed with advantage on some occasions, and will be more generally pursued in future when remissions may be found necessary. For this purpose the Board will issue a Circular to all Collectors should the Government approve. With a reduced assessment the necessity for remissions will be pro tanto diminished, and when given, the indulgence will be regulated strictly in accordance with the

C. O. Book, p. 115.

views laid down by Government in Extract Minutes Consultation, 4th March 1825, No. 105.

*Ect. Min. Con. 6th February 1858, R. D. No. 159.*

Para. 5. One other point touched upon by Mr. Newill is noticed in para. 7 of the Board's Proceedings. Mr. Newill observes that where remissions may be found necessary for "general failure of produce" it will be expedient to make "a general remission on the whole assessment, or else on particular localities, or on particular crops which may have signally failed." The Board say that a per centage suited to the exigency is easily fixed, and that a remission thus determined, prevents much abuse; that this principle has been followed with advantage on some occasions, and will be more generally pursued in future when remissions may be found necessary; and they solicit the orders of Government for the issue of a Circular to this effect. They say, however, that with a reduced assessment, the necessity for remissions will be diminished, and when the indulgence becomes necessary it will be regulated by the orders contained in Extract from the Minutes of Consultation, 4th March 1825, No. 105. This is an important question, but the Government have no hesitation in sanctioning the Board's view. Under a moderate assessment remissions will not be necessary even when the season is rather worse than the average, but in years of great and general disaster, it is absolutely necessary to prevent ruin to the ryots and to preserve unimpaired the productive resources of the country, that the Government should come forward and take its share of the general loss.

6. The Board have properly proposed to refer to the order of Government of the 4th of March 1825, in which a combined consideration of price and produce was directed on such occasions as are now referred to, in the Circular they propose to issue.

26TH FEBRUARY, 1858.

*Civil Auditor's Circular, 9th Feb. 1858, No. 795.*

*Vide C. O. 21st July, 1857.* I have the honor to annex for your No. 46, Financial Department of 26th January, 1858, information, copy of the order of Government number and date as per margin, vesting in the several controlling authorities in the Civil Department power to sanction estimates submitted by their subordinates

for petty charges of a temporary character not exceeding in amount 100 Rupees, and for the purchase of new articles exceeding in value the sum of 5 Rupees each, which may be considered indispensable for the prosecution of public business in the office or department to which they refer.

2. You will observe from the above orders that I am authorized to pass bills for the actual charges incurred under such estimates in all cases in which there is no obvious irregularity or overcharge in the estimate. To avoid any inconvenience however, which may arise after the charges have been incurred, I beg that a duplicate copy of each estimate sanctioned by you under the orders may be transmitted to this office for record.

3. You will observe also that Government require you to submit to them an annual statement at the close of each year of the estimates sanctioned by you under the orders abovementioned.

*Ect. Min. Con. 26th January 1858, Finl. Dept. No. 46.*

\* From Civil Auditor to Govt. 22d Dec. 1857, No. 432.

Judicial Dept. Court Sudder & Fowjdaree Udalt.  
Revenue Magisterial Dept. Board of Revenue.  
Marine Department, Marine Board.  
Civil Medical Dept. Director General Med. Dept.  
Mint and Assay Department, Mint Committee.  
Public Works Department, Chief Engineer.  
Educational Dept. Director of Public Instruction.  
Prison Department, Inspector of Prisons.

The Right Honorable the Governor in Council, concurring in the suggestions submitted in paras. 4 and 5 of the foregoing letter,\* resolves to vest in the several controlling au-

thorities in the Civil Department power to sanction estimates for petty charges of the nature referred to, not exceeding in amount Rupees (100) one hundred, on their being satisfied of the necessity for the work or for the supply of the new articles that may be required, and further to authorize the Civil Auditor to pass the actual charges incurred under such estimate, provided they are not in excess of the amount sanctioned, and there is no obvious irregularity or overcharge in the estimate.

2. An annual Statement of the estimates sanctioned by the controlling authorities of each department will be submitted by them at the close of each year for the information of Government.

3. The Civil Auditor will communicate instructions accordingly to the several authorities by a Circular.

8TH MARCH, 1858.

I am directed by the Board of Revenue to request that you will in future submit your annual Stationery Indents in triplicate.

2. It would be convenient if these Indents could be printed.

24TH MARCH, 1858.

*Vide C. O. 22d Sept. 1856.*

The Board of Revenue observe that numerous petitions continue to reach their office in opposition to the instruction contained in their Circular\* Order of the 30th July 1856, which forbids the transmission of appeal Petitions, unless they are accompanied by a copy of the order complained against.

2. The order states that such petitions will be returned; and it has been usual to follow this course after entering them in this office and recording an endorsement explanatory of the reason—but as this entails much unnecessary trouble, I am directed by the Board to request you to cause a printed Notice to be inserted in your District Gazette, and affixed to all the Talook Cutcheries and Post Offices in your Collectorate, warning Petitioners that all petitions which have not been submitted to the local Officers in due course, and Appeals not accompanied by a copy of the order complained against, will be returned without entry or explanation.

26TH MARCH, 1858.

*Ext. Min. Con. 10th March 1858, R. D. No. 312.*

With the Proceedings above recorded, the Board of Revenue submit the papers and information required in Extract from the Minutes of Consultation, dated 3d September 1857, No. 883, relative to the frauds committed in the Trichinopoly district in connection with the refund of stamp duty under Act XVII. of 1848, on account of suits dismissed on the application of the Plaintiff or Appellant.

2. The Right Honorable the Governor in Council has carefully gone through the papers. The frauds have been committed

in four ways; first, by the interpolation of figures; secondly, by altering the entry of the stage at which the suit was dismissed, from "after" to "before" the close of pleadings; thirdly, by altering the date of the dismissal of suit, and fourthly, by the issue of certificates on account of suits on which no refund was legally claimable. The interpolation of figures is, with a few exceptions, very glaring. In most cases the figures added to the amount originally entered in the certificate are written in a separate line, though there was sufficient space in the column to contain the whole number of figures, and this manner of notation carried through several certificates, and for some length of time, must have aroused the suspicion of any person entrusted with the duty of examining them, or of preparing orders for their payment, and so have led to enquiry. The alterations made in the stages at which suits were struck off, or in the dates, are also not difficult of detection, and are either written in different ink, or in a different hand, or are otherwise suspicious. Under these circumstances, the Government cannot remove from their minds a strong impression that it is impossible that these frauds should have been successful unless there was connivance on the part of some of the Collectors' servants; of this there is no proof, but there is ample to convict them of gross and culpable negligence in the discharge of the duties entrusted to them. The servants of the Cutcherry most to be blamed are those named in the margin,\*

\* Names omitted.

they prepared the orders for payment, and must of necessity have referred to the figures and dates entered in the certificates. — is reported to have died. Mr. Bird will however be requested to punish the other two, — and — by collecting from them respectively the loss which may have occurred through their negligence, or by suspending them for a certain period from office as may in that officer's opinion appear proper.

3. The Government must next notice with great displeasure the loose manner in which —, the late Head Serishtadar, appears to have performed his duty. His signature to the orders on the Treasury appears to have been affixed as a mere matter of form, without any examination of the certificates either by himself or by some competent and trust-worthy Goomashtah of his Department. In the Board's Circular Orders of the 22d Febru-

ary 1836, and 12th June 1851, the responsibility of the Head Serishtadars was laid down in very distinct terms, and the Government cannot allow to pass unnoticed the great neglect shown by ————. It is therefore ordered that ten per cent. of the loss suffered by Government from the frauds now under notice be deducted from the late Head Serishtadar's pension, and that the fact be communicated to all Collectors for the information of their Head Serishtadars.

4. In regard to the Cash-keeper ————'s share in the neglect, the Government are unable to give an opinion in the absence of information to show with what object the certificates themselves were sent to him, with the orders for payment, when the latter contained all the requisite particulars. It was not necessary for the discharge of his duty that he should enter into any examination of the grounds of orders on the Treasury after they had been signed by the Collector, but if the records of the office show that the original certificates were sent to the Cash-keeper for comparison with the Collector's orders on the Treasury, Mr. Bird should mark his displeasure at ————'s conduct in some appropriate manner. Under the circumstances stated in para. 7 of the Collector's letter, dated 12th October last, the Government exonerate the English Department from blame. The stamp vendor appears only to have had the custody of the certificates for a short time, in order that he might enter the sums paid in a book. His conduct does not require particular notice.

5. For the fourth description of frauds the district Moonsiff and his Establishment, and not the Collector's Establishment, are responsible. The Goomashtahs in the Moonsiff's Court who deserved blame having been dismissed from the service, it remains for Government to consider how far the notice taken by the Court of Sudder Udalut of the Moonsiff's conduct, by imposing on him a fine of 50 Rupees, is sufficient. In their last order on the subject, the Government remarked that if the interpolations and alterations should have attracted the attention of the Collector's Department, still more should they have attracted the attention of the Moonsiff who signed the papers, but from an actual inspection of the certificates

*Dated 3d Sept. 1857, No. 883.  
C. O. 5th Dec. 1857.*

which have since been submitted, they observe that almost all those alterations and interpolations which are most glaring, are such as could easily have been made, and were most likely to have been made, after they had been signed by the Moonsiff. The Collector, in his letter to the Civil Judge, dated 12th January 1857, states that, from the enquiry he has instituted, he is not in a position to attribute any fraudulent participation in these transactions to the Moonsiff, and that, on the contrary, he believes him to be quite free from blame, and to have been the dupe of a designing and cunning man officiating in the Court, and the Court of Sudder Udalut, in para. 6 of their Proceedings, dated 4th February 1857, refer to the large number of papers to which the Moonsiff's signature is daily required. Under these circumstances, and as the Sudder Court has already fined him, the Right Honorable the Governor in Council is not inclined further to mark his displeasure at the Moonsiff's neglect, in not exercising a proper supervision over the conduct of his subordinate servants.

6. The Government have carefully gone through the rules prescribed by the Court of Sudder Udalut, and the observations made by the Board of Revenue, to guard against the perpetration of similar frauds for the future. The former authority direct, in para. 4 of their Proceedings dated 28th April 1857, that a monthly list shall be forwarded by each judicial officer, direct to the Collector, by the fifth of each month, showing the particulars of the several certificates granted by him during the previous month, and in para. 6 it is laid down, that no refunds shall be made by Collectors until the certificates have been compared with the list and been found correct; such a system will entail much hardship on the certificate holders as well as on the Revenue establishments. The certificate holders will have to wait for several days, and very often for more than a month before the money due to them is paid; and the comparison and examination of the certificates issued by the several Courts, will be thrown on the Collector's office all at one time, and the work will, in several districts, be so heavy, that the establishment will be obliged, either to hurry through it, or to leave the business in arrears, with a further delay of payment. The Government understand that, to obviate these inconveniences, the late Civil Judge of Cuddalore, Mr. Ward, arranged that the

several Courts should send to the Collectors daily a list of the certificates issued during the day, and that the form prescribed was so simple that it entailed little or no additional labor on the establishments. The Government are of opinion that this plan of forwarding daily advices is more business-like, and will ensure to the certificate holders early payment of their claims. The Court of Sudder Udalut will be good enough to issue orders accordingly, and will also direct that all the sums entered in the certificates shall be shewn in English figures as well as in writing.

7. The instructions issued by the Court of Sudder Udalut do not, in the opinion of Government, provide any check on the fourth description of frauds above alluded to, viz., the issue of certificates in suits in which no refund is legally derivable, and in order to meet this part of the case, the Judges will be requested to order that, in every Court, a register shall be kept of all suits struck off the file on the application of Plaintiff or Appellant, and to order that it shall be considered the duty of each presiding officer carefully to compare with this register the advice list which it is above ordered shall be daily sent to the Collector. Each day's transaction will be fresh in the memory of the Judge, and no room will be afforded for the practice of such frauds as ———— was lately guilty of in the Court of the district Moonsiff of Torriore.

8. The responsibility of passing the certificates for payment in the Collectors' offices should, as the Board observe, be divided among as few persons as possible. They will therefore instruct the Collectors, first, that the presentation date should be marked on the certificates by the Collector immediately on presentation, and before they pass into the hands of any of the office servants; and secondly, that the certificates shall be compared by one of the chief Goomashtahs of the Serishtadar's department under the supervision of the Head or Naib Serishtadar, to whichever the Collector may assign the duty, with the advices received from the Courts. The certificates should bear the signatures of the examining Goomashtahs and of either of the Serishtadars, in testimony of their having performed the duty assigned to each of them carefully and correctly.

9. The Right Honorable the Governor in Council cannot grant

authority to write off to "profit and loss" the sums over-paid in Trichinopoly on account of the certificates which are the subject of the present order, till he is informed that all legal means to recover the sum from ————, as pointed out in the Proceedings of the Sudder Udalut, dated 4th February 1857, para. 5, have failed.

10. The Board of Revenue will call upon the Superintendent of Stamps to submit his report on similar frauds which appear to have been committed in other districts.

26TH MARCH, 1858.

*Vide C. O. 20th Jan. 1858.* Several Collectors having recently reported on the state of the season in their districts in letters and not in the form prescribed by Government,\* the Board of Revenue request that the form above alluded to, may hereafter be observed in every instance, as unnecessary delay in the transmission of the Board's report to Government is caused by a departure from it.

21ST APRIL, 1858.

*Vide C. O. 28th Sept. 1854.* I am directed to forward to you the papers noted in the margin relating to the taxation of topes and trees, and to request that you will proceed to carry out the several orders of Government given therein.

2. The Board wish to have your opinion on the subject alluded to in paras. 12 and 20, viz., whether any new measures or inducements are advisable to encourage the planting sterile and sandy tracts with date, palmyra or other trees.

3. Your attention is called to the mode of dealing with scattered trees on cultivated and waste lands which is laid down by Government in paras. 13 to 15, and you are requested to report whether the plan proposed for adoption by Government in cases where one party owns trees and another holds the land, can be followed in your district.

4. Your attention is also called to the remarks of Government in the final para. of the Extract Minutes of Consultation, and if any misapprehension has occurred on the two subjects there noticed, you are to report the circumstance to the Board.

5. It will be observed that all restrictions have been removed which prevented a landholder from cutting down trees which he had planted on his own property according to his pleasure.

6. If the rule for freeing trees in backyards from taxation causes difficulty, from uncertainty in the rules and practice of your district as to what constitutes a privileged backyard, you are to report upon the subject stating what course ought in your opinion to be followed.

7. Where no orders are given to the contrary palmyra and date trees, growing on unoccupied land, which have been hitherto included in the Abkarry rents, will continue to be so for the present.

8. In Nellore the practice will cease of charging the villages with the tope rents when offers are not obtained for them. On these occasions the topes must be taken under Amany management, and the fruit disposed of on account of Government.

9. The attention of the Collector of Chingleput will be given to the observations of Government in para. 22 of their order. The Board approve the plan proposed by him of selling certain Circar topes planted by Government, or by former Zemindars whose rights have lapsed to the State, if suitable offers are obtained, as this plan relieves Government from the care of the topes, and is likely to secure the preservation of the trees. The conditions of the sales should be that the purchaser is to pay the assessment on the ground occupied by the topes, and is to have full liberty to deal with the land and the trees as he pleases.

10. When replying to this communication you are requested to prepare the draft of a Notification informing the people of the amended system on which topes and trees are to be taxed in your district, and to forward a copy of it to the Board for approval before publication.

*Board's Proceedings, 22d January 1858.*

Extract Minutes of Consultation, 31st May 1855, No. 655, in Con. 29th October 1855, R. D.

Para. 17.

In the order of Government noted in the margin the subject of the taxation of topes and trees was considered, and Government, after expressing its views, desired the Board to collect the information necessary to carry them into action on those points where immediate orders had not been given. Circular instructions were accordingly sent to the Collectors, but as observed by Government, the required information was not to be obtained "even in the districts without much careful enquiry"

\* Names omitted.

and reports from the 4 districts named in the margin\* are still to be received. As however it is the expressed wish of Government that the subject should receive early attention, the Board proceed to review those Reports which have reached them.

2. The subject divides itself into two main branches.

I. The restoration of old topes to the heirs of their original planters, or other fit parties, on an engagement to pay the ordinary land assessment when they have fallen into the hands of Government in consequence of their abandonment, by their proprietors owing to exorbitant taxation in excess of the ordinary land assessment.

II. The general system of taxation to be pursued towards scattered trees or topes on waste and unassessed land.

OLD TOPES.

3. On the first point the following information has been collected.

*Ganjam.*

No. 2948, 24th July, in Con. 4th Aug. 1856.

4. From the Acting Collector's report the topes in this district are generally private property, and are taxed not for the trees but for the land on which they stand. The tax seems moderate, except at Byree and Itchapore where the rate for betel-nut plantations is represented to be Rupees 20 per acre. This requires revision, and the whole system has apparently the fault of regulating the taxation by the product cultivated, and not by the quality of the land—but this will be rectified in the general Revenue Survey.

5. There are however a few topes regarding which the Board will expect the more detailed report which is promised after the

next Jumabundy. 399 acres of ground planted with cocoanut trees by Major Evans now pay a Revenue of Rupees 2,140, or Rupees 5-6 per acre. They are at present rented out for a term of 5 years, and when the lease expires, it will be deserving of consideration whether they cannot be advantageously assessed at the ordinary rates for the land, and made over to their present

*Acres.*

\* Moherry, 286 Mango trees.  
Sooradah, 56 Orange do.

occupants, or to other parties in permanent occupancy. There are also some topos\* in Moherry and Sooradah which are now rented out, apparently on an annual money payment. But it is not shown who planted the trees, or on what principle the rent is fixed, and it may be found advisable to fix a suitable land tax, and give Puttahs for these also.

#### *Vizagapatam.*

No. 935—8th, in Con. 19th  
March 1856.

6. In this district nothing remains to be done to carry out the views of Government. There are no topos under the Collector's management, and the entire revenue obtained from scattered trees is only Rupees 482-13-0. The greater portion of this sum or Rupees 353-9-0 is derived from palmyra trees, and is got not by a tax on each tree "but by a fixed rate of taxation on the land occupied, agreeably with rates agreed to mutually by the proprietors and ryots in former times. It does not fluctuate and is moderate in amount."

7. Mr. Smollett observes that the only parts of the district that are embellished with fine topos and ornamental timber are the ancient Zemindaries—and he attributes this to the Govern-

ment Tope Rules of 1848† not being sufficiently liberal and encouraging. He considers that Government should undertake the planting of topos on a large scale, to supply the timber and firewood which is becoming scarce, or should imitate the liberal policy of the Zemindars and grant cowles in perpetuity at a pepper corn rent to private parties who undertake to plant topos on waste land.

#### *Guntoor.*

No. 4252, 27th September,  
in Con. 21st October 1856.

8. In this district also the Collector's Report shows that little can be done to carry out the views of Government, for although the old topos amount to 883

occupying 4504 acres of land, they are not so over-taxed that it would be a boon to give them to their ancient proprietors or present renters on the tarum assessment of the land. On the contrary the tarum assessment amounts to Rupees 8,157, while the annual revenue now collected is only Rupees 5,493, so that the supposed extra taxation does not exist. These topos used to be assessed on an estimate of their produce—one-half being in most instances taken as the Government share,—but the present mode of settlement is to rent them for periods of from 3 to 5 years, the rent being based "upon the average of preceding fushies."

9. The Collector states that from imperfect information, and the changes which have taken place, it is not possible now to distinguish those topos which were originally planted by private individuals from those which are the property of Government.

But his enquiries show that

| * No. of<br>Topes. | Acres. | Tarum<br>Assessment.<br>Rs. | Offer.<br>Rs. | in the instances noted in<br>the margin,* the occupants<br>or the villagers agree to take<br>the topos on permanent oc- |
|--------------------|--------|-----------------------------|---------------|-------------------------------------------------------------------------------------------------------------------------|
| 165                | 723    | 1,125                       | 1,125         |                                                                                                                         |
| 18                 | 72     | 103                         | 157           |                                                                                                                         |

cupancy at rates equal to or somewhat in excess of the tarum assessment. These offers do not differ much from the average rent of late years, and the Collector proposes to give puttahs for them in all instances at the tarum assessment, supposing with correctness that this is the desire of Government.

10. Offers have also been made for the permanent occupancy of 107 other topos, comprising 619 acres, on an annual payment of Rupees 483, but although this sum exceeds the aver-

age rent by 70 per cent, it is far below the tarum assessment. For the remaining 593 topos, now yielding an average rent of Rupees 4,059, but occupying land assessed at Rupees 5,653 no offers have yet been made, and the Collector justly considers that for all these topos the present system of renting must be continued, until offers are made for taking them permanently at the tarum assessment. Such offers will perhaps be made in some instances, when more trees come into bearing, and meanwhile Mr. Newill thinks that it would be advantageous to rent out these topos on longer leases of 10 or 12 years, a proposal which has the Board's

|                       | Rs.  |
|-----------------------|------|
| † Average rent.....   | 284  |
| Offer.....            | 483  |
| Tarum assessment..... | 1276 |



concurrence when the rent is not much below the land tax, and the applicants are likely to plant and take care of the topes.

### Nellore.

No. 1428, 28th April, in surrendering the old topes to claimants  
Con. 2d May 1856. in permanency on payment of the tarum assessment. The statement which accompanied the Collector's letter shows that the topes are 2821 in number, and occupy 4057 Goortos, or 12,592 acres assessed at Rupees 25,990 while the present annual revenue is only Rupees 3,198.

12. The Collector states that it is impossible now to ascertain with precision how far topes have been given up from exorbitant taxation, nor are the descendants of former proprietors at present known. The topes are generally "the remnants of old ones and are not considered profitable" so that no hope exists of the land being desired solely on account of the trees upon it, except for the purpose of cutting and selling the timber, after which the land would be thrown up. Perhaps as land comes into more demand for agricultural purposes under the recently modified assessment, offers may be made for the land on which these topes stand, and when the offers come from substantial and respectable parties the land with the trees upon it may be given to them; till then the renting system must continue. The letters of the Collector and Sub-Collector show the care which is necessary to guard against parties advancing claims to topes solely for the purpose of cutting them down.

### Chingleput.

No. 263—19th, in Con. 22d January 1856. district regarding which a change of system is necessary. On the introduction of the field assessment, the former muctah or fixed money rents, were "with some rare exceptions" commuted for the survey rates of assessment. Where the old muctah payments still continue it is because they are lower than the tarum assessment would be, so that the holders of the topes do not wish for the change. Here therefore again the topes labor under no excessive taxation.

### South Arcot.

No. 1457, 30th April, in are precisely similar to those of Chingle-  
Con. 5th May 1856. put. Most of the topes are on lands

which pay the ordinary land revenue, and a few Government topes, yielding a small annual sum of Rupees 1,362-9-0 have continued to be rented out because the ryots refused to occupy them permanently on payment of the land tax. Mr. Hall thinks that under the new modified assessment offers will be made for them, and if so they can be accepted; but the Board cannot support the Collector's proposal of remitting  $\frac{1}{4}$  of the tarum assessment when a tope is kept up, "the full beriz being invariably levied when the land is cultivated with a crop of grain or any thing else."

### Tanjore.

No. 1642—10th May, in  
Con. 2d June 1856.

15. In this district there are no topes which have lapsed to Government from over-taxation or other causes, and now call for notice.

### Trichinopoly.

A after No. 1893—29th  
Mar. in Con. 12th April 1856.

16. The present topes are limited to 10, and occupy 31 cawnies of land assessed at Rupees 159-3-6. They now yield a rent of Rupees 280-4-0 and the Collector advocates their being made over to the ryots at the ordinary land tax. This can be done.

### Madura.

No. 2042—31st May, in  
Con. 8th Aug. 1856.

17. In this district there are a number of petty topes as shown in the following statement:

| No.                             | Extent.<br>Cawnies | Land tax.   | Present<br>Revenue. |
|---------------------------------|--------------------|-------------|---------------------|
| Topes paying tree tax, ... 1313 | 763 $\frac{1}{4}$  | 2,125 7 6   | 7,660 12 0          |
| Do. rented omitting 4           |                    |             |                     |
| held on long leases, 381        | 394 $\frac{1}{4}$  | 927 3 5     | 2,345 8 4           |
| Total..... 1694                 | 1157 $\frac{1}{2}$ | 2,051 10 11 | 10,006 4 5          |

The Collector does not state when these topes were planted, or how they fell under Circar management, but represents that they are coming into disadvantageous competition with the new topes planted under the rules of 1848, which are exempted from taxation for a certain number of years and then pay the land tax. Mr. Parker therefore repeats the strong recommendation which he made in 1854, for all these topes being assessed at the ordinary land tax. For some of the rented topes claimants can be found, and he considers that the Collector should have a discretionary authority to make over

the others to any respectable parties, since giving them up to the village community would probably lead to their neglect or destruction from jealousies and disputes. The immediate loss of revenue in this district by giving up the topes will be about Rupees 7,000.

*Salem.*

No. 172—6th Jan. 1856,  
in Con. 19th March 1857.

18. In this district the survey assessment included all the culturable lands whether occupied with trees or otherwise, but the mistake was committed of fixing the highest rate of the village on all land occupied with trees without reference to the intrinsic quality of its soil. The consequence is that some lands on which topes were planted have been abandoned, and the trees are now rented out when no new party comes forward to apply for the land at its tarum assessment. Here it is obviously proper to place all these lands on a level with others of a similar class which were assessed in reference to their quality only. The immediate loss of revenue from this reform would be inconsiderable as the total lands only amount to 1863 acres with an assessment of Rupees 3,543. The portion now rented out appears to be 945 acres, assessable at Rupees 1,983, while the renting system produces a revenue of Rupees 2,663. The difference between these sums or Rupees 680 would thus have to be given up, but it would be also proper to relieve the other lands which were placed at the survey in a higher class than suits the quality of their soil on account of the trees which had been planted on them and the total assessment to be struck off may be estimated at Rupees 1,200; but this would probably soon be made good by the cultivation of some lands which are now left waste.

*Coimbatore.*

No. 4855—30th, in Con.  
17th January 1857.

19. The topes in this district under the Collector's care are very inconsiderable. Those which now yield any revenue are 38, occupying 218 cawnies of land and they give a revenue of Rupees 97-8-0 while the ordinary land tax would amount to Rupees 214-8-0. Eight petty topes only, which stand on 11 cawnies would gain Rupees 7, or the difference between Rupees 17 and 10, by being assessed at the land tax instead of on the present system. There are also 48 waste topes, which like the eight petty topes just mentioned

can in future be assessed at the ordinary land tax when applications are made for the ground on which the trees stood, but no parties have yet come forward and the Collector states that in 21 instances the land tax exceeds the rent which the topes used to yield.

*Malabar and Canara.*

No. 19, 20th Dec. 1856, in  
Con. 3d January 1857.

No. 1127, 29th March, in  
Con. 7th April 1856.

20. There are no lapsed topes in these districts, such as are contemplated in the order of Government. The plantations or topes in Malabar, which the Collector has under his superintendence, are on escheated lands, and they are managed on the revenue system which prevails throughout the district. This system is capable of improvement, but the Collector rightly observes that "a change will involve the whole subject of a general revenue survey, thorough "land valuation and the introduction of a system of land taxation on a basis new to the country."

*Bellary.  
Cuddapah.  
Kurnool.*

No. 1699, 6th in Con. 20th  
May 1856.

No. 1376, 22d April, in  
Con. 9th July 1856.

No. 2966, 28th July, in  
Con. 6th August 1856.

21. In the Ceded Districts there are no old topes under the circumstances contemplated by Government. In Kurnool however there are 605 topes, occupying 1931 acres which are still rented in consequence of no assessment having been fixed on land. These topes have been regarded as the property of Government "for many years prior to the assumption of the province," and the Agent observes that "the heirs of many who planted them are known." He is in favor of fixing an assessment on the land, and making over the topes to the heirs of the original proprietors when they are desirous of taking them; otherwise he considers it advisable to retain them as Circar topes, since giving them to the village community "would lead to endless squabbles" and practically the profits would be enjoyed by "the more influential persons of the community."

There appears no objection to the Agent being empowered to carry out his suggestion, but what trifling alteration of taxation it leads to will be against the topes and not in their favor, as the rent is Rupees 1,132, while the assessment on the land would be Rupees 1,196.

22. It thus appears that in the districts under review there will only be a present annual loss of about Rupees 8,328\* in carrying out the plan of surrendering the topes, and Government will perceive that exorbitant taxation of the description supposed, viz., taxation in excess of the ordinary land

assessment, has rarely interfered with the cultivation of topes. Next to a scarcity of water, the difficulty has been and still is that the ordinary assessment has discouraged the planting of trees, as the land-holders have preferred to raise produce which gives quicker returns, unless the land tax is suspended when the trees are fruitless. This is shown by the instance of Tanjore which is well wooded although the trees pay a tax which exceeds the tarum assessment, because when assessed land is planted with trees the teerwah is suspended until the trees come to bearing. The Board presume however that Government do not intend to give a bonus for planting trees, by reducing the ordinary assessment of culturable land so employed, and it would certainly be premature now to discuss such a measure, when the gradual operation of the rules of 1848, the increase of capital, the late relief of private wells from taxation and the general modification of the land assessment now in progress may remove all arguments for it. They deem it however advisable that Collectors should be empowered to give tracts of sandy land, unfit for ordinary cultivation, on a moderate quit rent when it is applied for to plant topes. These would consist principally of palmyra, date and ellopay trees which grow on soils which cannot otherwise be turned to account.

23. It only remains briefly to allude to the parties to whom the old topes are to be made over when applications are made for them. Government contemplated their being offered first to the parties who originally planted them or their descendants, when still resident in the village, and otherwise "to certain of the chief ryots in trust for the whole village or perhaps "to the whole body of ryots as a village tope." As however the main object of the measure is the preservation of the trees, the Board are of opinion that care is necessary to prevent the topes falling into the hands either of needy men who merely desire an opportunity of selling the timber, or of discordant communities whose jealousies

|                     |       |   |   |
|---------------------|-------|---|---|
| * Trichinopoly..... | 121   | 0 | 0 |
| Madura.....         | 7,000 | 0 | 0 |
| Coimbatore.....     | 7     | 0 | 0 |
| Salem.....          | 1,200 | 0 | 0 |
|                     | 8,328 | 0 | 0 |

would lead to the neglect and destruction of the trees. For this purpose it appears to the Board that Collectors should have a discretionary power in deciding on the parties to whom the topes are to be made over. The choice should be given to the descendants of the original planters, when they are men of respectability and substance, but otherwise it should fall on men of wealth and standing, to be looked for among the chief inhabitants of the village or the former renters of the topes. The Collector should feel a reasonable confidence in the parties to whom the topes are given as they will become absolute proprietors, and the preservation of the trees will depend entirely on their carrying out their expressed intentions of maintaining and improving the topes. Village topes however which have been hitherto enjoyed in common, should continue so after they are assessed with the land teerwah, unless the parties now interested in them agree to resign their shares. The letter of the Collector of South Arcot shows that disputes and ill-feeling would arise from a contrary course.

24. The second branch of the subject, or the general system of taxation to be pursued towards scattered trees, and topes on waste or unassessed land has now to be considered.

25. One reform which Government ordered to be carried out was the exemption of fruit trees from tax, when planted in backyards, on puttah and enam lands and on the banks of fields. According to the information at present before the Board this measure has caused no change in the nine\* districts entered in the margin where these trees were already free. In Coimbatore trees on puttah lands are now untaxed, but accounts have to be prepared for the backyards and enam lands, and in Guntoor also the

backyards require some investigation. In other districts the surrender of revenue, as far as it is yet known, will be as follows:

| Districts.   | Rs.    | A. | P. | Remarks.                                         |
|--------------|--------|----|----|--------------------------------------------------|
| Guntoor..... | 212    | 4  | 4  |                                                  |
| Madura.....  | 867    | 0  | 0  | For backyards—the rest are untaxed.              |
| Ganjam.....  | 4      | 0  | 0  | On a piece of Enam land.                         |
| Tanjore..... | 22,172 | 11 | 8  | On assessed lands.                               |
| Salem.....   | 4,500  | 0  | 0  | Estimated for Palmyras on occupied Puttah lands. |
| Kurnool..... | 705    | 0  | 0  |                                                  |
|              | 28,461 | 0  | 0  |                                                  |

The only large revenue is in Tanjore where the system does not appear to have excited complaint, as the land tax is light and the trees are the property of the land-owners who can sell or otherwise dispose of them at pleasure. But the collection of this revenue must lead to much trouble and interference, involving as it does the supposed annual scrutiny of 6,78,975 trees and a petty demand against numerous land-holders. Its abandonment will therefore be advantageous in the Board's opinion. In Malabar fruit trees have always been taxed when growing on assessed land, but this is as a component part of the revenue system of the province and could not be departed from without a general survey and revised scheme of taxation.

26. In some instances the trees are not enjoyed by the parties who hold the land—the trees having been in the possession of parties while the land was lying unoccupied, and this causes perplexity. In some districts, South Arcot for example, it is the practice to call on the party who holds scattered trees to give them up or take the land on which they stand when another person offers to take it for cultivation, and in Salem Board's Pro. 6th Nov. 1854. this usage prevailed also. But latterly it has been held that the tree puttahdar cannot be ousted, and the Board ruled that the scattered trees are to be paid for when a different party takes up the land for cultivation and pays its assessment. Thus a tax must still be levied in some instances for trees standing on occupied ground, but the spirit of the Government order seems to require that an equivalent sum should be deducted from the demand against the holder of the land.

27. Another reform which the Government desire is the substitution of a tax on the land for the tree tax or renting system which is now in force regarding village topes, and clusters of trees on unoccupied lands. The object of Government is to encourage the planting and preservation of topes by reducing the excessive taxation which is now thought to weigh on them and information is called for respecting the amount of revenue which will thus have to be given up.

28. It is however found that almost invariably the land tax would much exceed what is now paid for the topes, so that the change is rarely wished for, and when it takes place no sacrifice of revenue will on the whole occur. For some time past endeavors have been

made to get rid of the tree tax, whenever practicable, in this manner, and the Collectors will continue to follow this course. Two districts however, Tanjore, including the wet talooks of Trichinopoly where a similar system prevails, and Bellary, call for some special notice.

29. In Tanjore when assessed lands are planted with topes, the practice is to suspend the assessment and substitute a tree tax which is collected on all fruit bearing at fixed rates for each kind. In reply to the Board's enquiry whether it would not be advisable to abolish this system and levy the land tax always, the Collector replies that the change would be disadvantageous to the Government and the people. To the former it would cause an immediate loss of revenue to the amount of Rupees 14,478-4-1, while as regards the latter it would remove the encouragement which is now given to keep up and extend valuable plantations by no charge being made for the land while the trees are young and fruitless—although therefore the toll system is cumbrous and has some disadvantages as remarked by Government, it has procured for this province the great desideratum of a plentiful supply of valuable fruit trees, and has increased the revenue and the prosperity of the land-holders.

30. As the tree tax exceeds the land assessment by Rupees 14,478, it may be thought at first that an additional tax is thus imposed on the culture of trees, but this is not really so. Government give up the revenue to which they are entitled for the land while the trees are growing, and the system is thus merely a voluntary and amicable bargain between the two parties, Government and the land-owners, to their mutual advantage. Government receives eventually a small increase of revenue and the land-holders must be large gainers too, as they are perfectly free to abstain from planting trees, or to cut and sell them after they are grown, and they have found planting so profitable that the tree tax has gradually increased from an average of Rupees 49,436 in Fusly 1236 to Rupees 92,770 in 1262. In the latter year the timber of the province was greatly destroyed by a hurricane, and the tree tax fell off, to Rupees 61,642. But this shows that the present system of taxation is efficacious in procuring the supply of fruit and shade on which Government lay stress, for while the young trees newly planted to replace those blown down are growing up, the assessment on the land

is suspended and has caused this temporary diminution of revenue. But Government and the province will soon benefit by extensive plantations coming into yield, and as other systems have failed to produce this result and create the rich and wooded appearance which distinguishes Tanjore, the Board concur with the Collector in abstaining from a recommendation of a change of taxation.

31. In Bellary the principle of reducing the tax on topes to the level of the ordinary land assessment will cause an abandonment of revenue to the amount of Rupees 23,435. This sum consists of two items, the first is an extra cess, called *Riwaz Jasty*, levied on betel-nut and cocoanut gardens planted prior to the survey to bring up the survey assessment on them to what it was under the rents. The additional sum thus collected used to be Rupees 21,570, but from the decay of the gardens under the pressure of this impolitic tax has sunk to Rupees 13,050.

Board's Pro. 15th Nov. 1855,  
para. 48—E. M. C. 2d June  
1857, para. 28, in Con.  
4th June, No. 531, R. D.

The Board recommended the abolition of this cess when proposing a general modification of the assessment in Bellary, and Government assented to the measure so that this reform has been already sanctioned. The second item amounts to Rupees 10,385, and is the estimated loss which will occur on fixing a land assessment on the village and other topes instead of renting them. The Board are inclined to think that the trees will often be found too scattered to fix a tax on the land, and that the very great difference in the Collector's calculation between the rents\* and the land tax will not occur, but this is a minor consideration and the proposed changes should be carried out wherever practicable.

32. The next point relates to the management of topes and clumps of trees, when from their scattered position it is not practicable to assess them at the *teerwah* of the land on which they stand. They must then continue to be rented out, but the mode in which they have hitherto been occupied, their peculiar circumstances, and the methods of taxation which are locally popular differ so much that it is impossible to frame any general rule. All that appears practicable is to lay down certain principles for the guidance of Collectors who will act on them under

the control of the Board of Revenue. These principles are (1.) to induce the parties interested, whenever practicable, to pay the land tax and thus become proprietors of the tope. (2.) When a tope has been long held by a party, and there is no apparent prospect of the land being wanted for agricultural purposes, to fix a *muctab*, or fair annual fixed sum, and grant a long lease of 15 or 20 years, the lease-holder having the decayed timber and loppings, but not being allowed to fell trees or make use of the land except for planting. (3.) In other instances, arrangements must be made by putting the topes up to competition, or by giving them to parties who agree to pay the tree tax, according as the Collector finds desirable; but when the topes are thus held on brief tenures, the protection of the trees seems to require that the contractor should have the fruit and leaves only and not be allowed to touch the trees.

33. The question of "Permanent Puttahs" next calls for attention. It is proposed in the Proceedings\*

\* Paras. 9 and 20. of Government to issue them on two occasions, viz. when a tax is levied on one or more scattered trees standing on unoccupied ground; and when parties who have planted topes on unassessed land agree to pay *teerwah* for it, instead of the tree tax. It will be observed that the Collectors argue against giving a "Permanent Puttah" in the first case, and the Board entirely concur in the objections they express. Instead of encouraging the inconvenient and embarrassing occupancy of waste land, by giving "Permanent Puttahs," to parties who plant a detached tree upon it without permission, the Board consider that the practice should be prevented as much as possible, since it interferes with the disposal of land for agricultural purposes, and leads to constant disputes when one party holds the land and another enjoys a tree standing upon it. The Board would therefore, as heretofore, give no separate puttahs for detached trees when it can be avoided, entering the tax which is payable for the tree in the party's ordinary puttah when he holds one, and otherwise giving him a paper showing merely the demand against him for the fruit of the tree, and they would as much as possible maintain the practice of requiring the party to resign the tree or pay *teerwah* for the land on which it grows, when Government wants the land or another person applies for it for agricultural purposes.

Parties who wish to plant should, in the Board's opinion, take up land formally for the purpose, either on payment of its assessment, or under the tope rules. To admit their right to land when they occupy it irregularly by the surreptitious planting of a tree, which is frequently done to evade the land revenue and prevent the occupancy of other parties, appearing very undesirable.

34. In the second case also the Board would deprecate the issue of any special or "permanent" puttah. Such a puttah is quite unnecessary and would lead to misconstruction. When a ryot takes land, pays its assessment and receives the ordinary puttah for it, he becomes its proprietor, as far as the Government is concerned, in the fullest sense. He has the absolute disposal of the land, and of all that stands on it and may dispose of his property in whatever way he likes. No further title is therefore required from the Government, and to grant "permanent" puttahs now on the occasions proposed, would do harm by implying, that the holders of other puttahs have not the same rights and privileges. The Board would have one form of puttah for all lands, whether they are planted with trees or turned to other purposes, and make known by the district Hookumnamah rules and public notifications, as at present, the rights and advantages which a puttah confers.

35. When however topes are rented out, or given on muctah lease, a puttah or agreement in the form\* of that used in North Arcot may with advantage be adopted, but the Board would suggest an addition to it notifying that the Puttahdar's right was limited to the precise terms of the puttah, and that if he desired to cultivate the land or hold it in permanency, he must pay its assessment.

36. The next point is the right of the owners of private topes and trees on puttah lands, to the full enjoyment of their property. This has already existed in most districts, and the exceptional cases have been removed by the circulation† of the orders in which Government expressed its sanction of the Board's proposal for establishing this principle throughout the Presidency. It will occasionally happen that the privilege is abused, in the instances of the topes which Government is about

to resign to private parties on an engagement to pay the land tax, and in Guntoor the Collector appears to deprecate a departure from the rule which has prevented land-holders felling their trees until it is ascertained that land will not be so denuded as to be incapable of yielding its assessment. But the Board are opposed to any restriction or interference respecting trees on lands in private occupancy. Independently of the general evils which result from all such interference on the part of the subordinate native servants of Government, the restriction on cutting trees on private lands without permission must fail to answer its intended purpose; for though a few trees may thus be preserved, the owners of land are discouraged from planting others as they would be tempted to do if they had the unfettered enjoyment of their property. The beneficial effect of freeing private wells from extra taxation would thus be seriously neutralised, and the Board are anxious to avoid such a result, since it is to private wells more than to the tope rules of 1848 that they look for a gradual increase of fruit trees over the land. No apprehension therefore of a few topes or trees being cut down ought in their opinion to be allowed to interfere with a general principle which is undoubtedly just and sound, and rather than interfere with this right or make it appear doubtful in the eyes of the people, they would prefer retaining the Government topes under Circular management.

37. As respects the preservation of trees in avenues and on tanks and channel banks no new rules seem called for. The best descriptions of trees to be planted in these localities have been already described in a Circular Order issued in the Department of Public Works on 31st July 1855.

38. New orders are also unnecessary to give the villagers a right to cut fuel and wood of the commoner kinds for their domestic purposes. The Board will not however enter into the question of how valuable forest timber is to be protected and plantings effected as a Conservancy Department has been recently established for this purpose.

39. One subject remains, the completion of the revision of the rates of taxation for scattered trees. In their late letter the Board proposed revised rates for 7 districts, which have been sanctioned by Government, and pointed out that in 12 other

\* *Appended.*  
† *Board's Circular Proceedings, 20th October 1855, G. S.*

|                   | Rs.              |
|-------------------|------------------|
| Trichinopoly..... | 121              |
| Madura.....       | 7,000            |
| Coimbatore.....   | 7                |
| Salem.....        | 1,200            |
|                   | <u>Rs. 8,328</u> |

of old topes, the high special rate of assessment on the land on which they stand can have little to do with it, nor so far as is now ascertained only in 4 districts, as noted in the margin, does it appear that any loss of present revenue will result from carrying out

the Government plan regarding them, and nearly  $\frac{2}{3}$  of that loss will occur in the single district of Madura. Generally, it appears that the levy of the tarum assessment on the site of the topes would greatly enhance the existing demand.

4. As regards Madura, out of the total probable reduction in the revenue from this source of Rupees 7,000, the greater part (viz., Rs. 5536) is consequent on the substitution of the tarum assessment in lieu of the very objectionable toll on the individual trees forming the topes, and the Collector considers the measure necessary to prevent their entire abandonment, in the face of the encouragement given to new topes under the rules of 1848.

5. In Salem, the loss will be consequent on the fact of the highest rate of assessment having at the time of the survey been fixed on land planted with trees, without reference to its intrinsic quality, according to which its "tarum" rate will now be fixed.

6. In these cases then, and in all those where the "tarum" rate is less than, or nearly equal to, the existing "rent," or aggregate "toll," the topes may be made over on puttah to the heirs of the original proprietors, when forthcoming, or to respectable individual tenants, at the discretion of the Collector, for it seems more than doubtful whether the plan of entrusting them to the village community as a corporation, would be productive of any thing but evil.

7. The remaining topes, that is those on land the tarum assessment of which is higher than the rent of the topes, must remain under the existing system of rents, until the enquiries consequent on the survey and general revision of the assessment shall adjust the "tarum" rates on their sites, for it seems incredible that if fairly assessed they would not be gladly occupied, when under the proposed plan the site may be turned to

any purpose that the tenant may desire, if held on puttah at the "tarum" rate. The Government agree with the Board that there is no need for the issue of a distinctive puttah for topes, differing in form from that for ordinary land, which affords as good a title as can be desired.

It will be at the discretion of the Collector to insert the necessary condition, where it is desired to maintain the tope for the benefit of the community, and in such cases, as the liberty of the tenant to deal with the land as he likes will be curtailed, some portion of the tarum assessment may fairly be remitted.

Care will be requisite to prevent the occupation of land under these rules merely for the purpose of felling and selling the timber on it, with the intention of throwing up the land, when cleared of wood.

8. Only in one case does it seem desirable to maintain the existing toll on trees, in lieu of the tarum rate, or a lump rent. In Tanjore, including the wet talooks of Trichinopoly, it has been usual, where topes have been formed on assessed land, to remit the demand of land tax altogether, and to substitute a toll on the individual trees after they come into bearing. The system appears cumbrous, but it has been attended with most satisfactory results, and it is stated, apparently with much reason, that a change would be disadvantageous both to the people, and to the State revenues. The existing system will therefore be maintained in this instance, in which the apparent enhancement of the tax above the demand on the land, would probably vanish, were the loss of all revenue during the years when the trees were unproductive, taken into due consideration.

9. The information from Bellary, of which the Board make special mention, is imperfect, and it is observed that the second item of loss, is not estimated as due entirely to the substitution of the tarum assessment for the existing rents, as is broadly stated by the Board, but includes also that consequent on the order of Government remitting the tax altogether on Enam lands, and on occupied land for which the tarum assessment is also paid, the result of which remains to be noticed. As to the rest of the Collector of Bellary's estimate, the Gov-

ernment agree with the Board that more data must be collected before a reliable estimate can be formed.

The "Rivaz jasty" on betel and cocoanut gardens, to which both the Collector and the Board allude, is altogether a distinct subject, and has been already disposed of in the orders of Government regarding the modification of the Bellary land assessment.

10. The information to show the effect of the order of Government remitting the assessment on fruit trees growing in Enam land, in backyards, on the banks of fields, or otherwise scattered over land already paying the full assessment, is still incomplete, and the Government observe that the Board have wrongly included Bellary among the districts in which it will be inoperative, but so far as is known the loss of revenue except in the case of Tanjore will be generally trifling, while the relief to the people will be very great, and the expediency, if not justice, of the measure is unquestionable.

11. It remains to consider the Board's proposal in para. 22, and also the subject of the taxation and tenure of scattered trees in waste land, and first the Board propose, that "Collectors should be empowered to give tracts of sandy land, unfit for ordinary cultivation, on a moderate quit rent when it is applied for to plant topes" which would, they think, generally include only "soils, which cannot otherwise be turned to account," and that the topes would consist principally of palmyra, date and elloopay trees.

12. The Government consider that the spirit of the rules of 1848 already confers such power, for the exclusion of palmyra and date topes from the operation of those rules was cancelled in 1854, when they were made of general application. The Government consider a quit rent to be a payment made in recognition of a seignorial right in Government, or some person other than the occupant of the land, and freeing him from all further demand on account of it, as distinguished from ordinary rent, based in theory on a division of the produce in certain proportions, and which in India includes the Government land tax.

On land such as the Board describe in their proposal, the land tax must necessarily be assessed at so trifling an amount,

that a quit rent could hardly possibly be fixed lower, and when it is remembered that, under the rules of 1848, even this assessment would not be collected during the first 20 years of occupation, it seems difficult to believe that the Board's plan of a quit rent will offer greater inducement. Should the Board however consider that additional inducement may in any way be afforded for the reclamation of such sterile wastes as they describe, the Government will be prepared to give liberal consideration to any definite plan they may submit.

13. Finally, to dispose of the case of scattered trees in waste land, or in cultivated land, but in the enjoyment of some person other than the tenant of the land.

In this last case, the Board say that as the "tree renter cannot be ousted" the tax on the trees cannot cease, but that an equivalent sum may be deducted from the demand against the tenant of the land.

14. The Government are of opinion that for all existing cases of the kind, the preferable plan would be to make over to the tenant of the land all the rights of Government over the tenant of the trees on the land, as such, whereby he would become the sub-tenant of the land holder, liable to him for his rent, and in default of payment to be ousted from the farm of the trees, while the demand against the tenant of the land would remain unaltered; but if the introduction of this plan should be found impracticable, then in every case the payment to Government of rent on account of the trees, should be credited towards the liquidation of the demand against the holder of the land on which they stand. No farm of the trees of this kind should in any case be renewed in future. Whenever opportunity offers, they should be made over to the tenant of the land absolutely.

15. As regards trees on waste land, the Government desire the extension to all districts of the rule already widely in force, that whenever application is made for the land on which they stand, the tenant of the trees shall have the option of taking the land with the trees at the "tarum" assessment on the former, on the same terms as may have been proposed by the



darkhastdar, and on his refusal the trees shall be made over with the land to the applicant.

16. The Government trust that the foregoing orders will meet all the requirements of the case of these topes and trees.

17. When it is desirable to maintain them, the discretion vested in the Collector will enable him it is hoped to do so.

In other cases where the topes are to be made over absolutely on the tarum assessment, if trees form the most valuable crop that the land is suited to produce, the respectable tenant will maintain the tope, and otherwise it is not desirable that it should be maintained.

18. Where the tarum assessment is manifestly too high for the quality of the land, it may be modified under the general authority granted to Collectors by recent orders of Government, or at the revision of the assessment about to commence.

19. The modification of the sanctioned rates on scattered trees proposed by the Board in paras. 39 and 40 of their Proceedings under review, is approved.

20. The Government agree with the Board in the opinion expressed in their concluding para. but so far as land fit for agricultural purposes is concerned, they consider that the rules of 1848 admit of it being rented out at as low a rate as may be necessary for the purpose, and subsequent improvements made by the tenant, would of course never be subjected to additional taxation. The only cause likely to arise for enhancing the demand on such land, would be the event of its being brought under irrigation from a Government source, when it is not probable that the tenant would object to pay a trifling sum for so great an advantage.

21. There are several points in the letters from the Collectors submitted by the Board, that are not noticed in their proceedings under review, but regarding which the Government suppose that distinct orders have been issued.

22. Among them may be mentioned, the highly objectionable, and most oppressive practice brought to notice by the Collector of Nellore, of arbitrarily charging on the village the rent

ordinarily derived from the topes, in those years in which no Toddy-drawers can be found to rent them; and again, the hardship consequent on the practice denounced by the Collector of Chingleput, of renting out to strangers by competition yearly, the topes or jungle from which alone the villagers are able to derive the leaves, thorns, or small timber, necessary for their cultivation, and homesteads, the remedy for which however clearly rests with himself, for the practice which is invariably pursued in other districts should be followed also in Chingleput, and whenever it may be found necessary to give the jungle rents to strangers, the rights of the villagers to wood for domestic purposes, and to leaves for manure should be reserved to them.

These and several other points demand, if they have not already received, attention.

23. In conclusion, the Government may remark that they are not absolutely satisfied that the same interpretation has been put by all the Collectors on the Government orders, or those of the Board. Some of them appear to have certainly included in their remarks the cases of cocoanut and betel gardens, to which the Ex. Mins. Cons. was not intended to apply, while on the other hand, there are it is believed some cases of such gardens being now rented on a "Tree toll" which have not been brought to notice, but which rent involving as it needs must constant and inquisitorial interference, it is most desirable should be commuted into a fixed demand, and the Board will please to give consideration to the subject.

#### TRANSLATION OF PUTTAH FOR FRUIT TREES.

(Referred to in page 34 preceding, para. 35.)

Puttah issued by Mr.

to

residing in the village of

subject to the talook of

You having tendered a durcast and produced ready money security for putcut from fusly for years at Rupees for a year for trees, bearing and not bearing, standing in the topes of fruit trees, &c., of the said village:— it is accepted.

1st. The said tope having been put in your possession, you are to enjoy the produce it yields and pay through the Monegar

of the village, the putcut money of each year, according to the instalments of kistbundy hereunder noted.

## KISTBUNDY.

| Month. | Rupees. | Month. | Rupees. |
|--------|---------|--------|---------|
|--------|---------|--------|---------|

2d. You should pay the putcut amount without any objection, whether the said tope yields produce or not in the above years. If any request for remission is made on the plea of no produce having been realized, it will not be granted.

3d. You should not cut down any trees in the said tope; if trees fall down themselves you may take them, but you should plant other trees instead and rear them up.

4th. If the Circar require any unproductive trees from the said tope and cut them down, you must consent to it.

5th. If there be any young trees that may hereafter yield produce, and if they yield produce within years, the time of this putcut, you may enjoy the said produce; no additional teerwah will be charged for the same within these years. After the time of this putcut expires, additional putcut will be made regarding the trees which may thus yield additional produce. If any trees, included in this putcut, are destroyed within these years, the subject of reducing the teerwah on such trees, after the expiration of the time of that putcut, will be taken into consideration, and a reduction will be made. At the time of thus increasing and reducing the putcut teerwah, if you tender a durcast it will be given to you.

6th. If you fail either to conform to the provisions above detailed, or to pay the money according to the kists of each year, not only will the provisions of the Regulations be acted upon, but you will also lose this puttah.

27TH APRIL, 1858.

*Vide C. O. 6th April, 1854.* I am desired by the Board of Revenue to forward for your information and guidance the following Extract from the Minutes of Consultation of Government, No. 915, P. W. D. dated 15th December 1855.

"Para. 16. The Collector's reply to the order of Government of the 31st July came up erroneously through the Chief Engineer, in consequence no doubt of the previous correspondence having passed through the Public Works Department of the Board of Revenue. Under Regulation VII. of 1817 Chuttrums are under the charge of the Board of Revenue, and the Right Honorable the Governor in Council sees nothing in the recently altered arrangements of the Public Works Department to make any change necessary in that respect. Chuttrums will continue under the Board, and their repair or improvement, or the construction of new ones, will be conducted under the rules relating to Revenue buildings, and Travellers' Bungalows. A copy of this order will be transmitted to the Board of Revenue for communication to the Collectors."

28TH APRIL, 1858.

Resolved that a copy of the above Extract Minutes of Consultation\* and of the Board's Proceedings dated 1st December 1857,† be forwarded to all Collectors and the Officiating Agent at Kurnool, for their information and guidance.

2. Those Collectors who have been supplied with Presses will furnish the estimate of type and other materials, as well as Book-binding apparatus, required by Government. These estimates should be prepared so as to show distinctly the supplies already received, and those still required to make each Press thoroughly efficient.

The Government scale of charges for printing, circulated with the Board's letter dated 10th September 1856, will be adhered to in all districts.

Para. 10.

C. O. Book page 83 of 1856.

3. The Collector of Cuddapah will report fully on the condition of his Presses and type, and submit specimens of work printed in his office.

4. Mr. Purvis will furnish the account required by Government in para. 7.

5. The instructions in para. 18 will be duly observed in future Reports.

*Est. Min. Con. 29th March 1858, R. D. No. 408.*

The Board of Revenue submit, with their Proceedings above recorded, the annual reports of the several Collectors for 1856-57 on the working of the Presses recently established in their offices.

\* Omitted. The operations of these Presses are shown in the subjoined table.\*

2. The Collectors speak favorably of the advantages of the Presses, and good use appears to have been made of them, though they have been but recently established. The amount of work performed in Ganjam and Cuddapah was very small. The Acting Collector of Ganjam explains that the Press was not actually brought into use till September 1856, for want of competent persons to work it, and that it was only after some time that the people and the public servants appreciated its usefulness. In Cuddapah, several of the printers sent from Madras have been more or less incapacitated for duty from the effects of fever.

3. There has been an increase of expenditure over receipts in the four districts noted in the margin.†

|               | Rs.   | A. | P. |
|---------------|-------|----|----|
| Ganjam.....   | 241   | 4  | 2  |
| South Arcot.. | 241   | 10 | 3  |
| Tanjore.....  | 412   | 7  | 2  |
| Coimbatore..  | 119   | 3  | 10 |
| Total...      | 1,014 | 9  | 5  |

The Acting Collector of Ganjam attributes the excess in his district to the salaries of the printers having been paid from the date they left Madras, and before they actually commenced work, as well as to full advantage not

having been taken of the Press in the year under review. The Collector of South Arcot appears to have been placed under the necessity of maintaining the establishment transferred from the educational department, while reductions to meet the expense could not be immediately effected, and it further appears that the want of type crippled the efficiency of the Press at the outset. In Tanjore the excess is only nominal, 900 Rupees having been saved to Government as unpaid salaries, in consequence of certain offices having been left vacant pending the settlement of the question of reductions to be made in the Establishment. The greater portion of the increase in Coimbatore is owing to additional apparatus purchased. Under these circumstances the Right Honorable the Governor in Council sanctions the

total increase, amounting to Rupees (1,014-9-5) one thousand and fourteen, Annas nine and Pice five. The Board will however inform the Collectors that the Government will be constrained to disallow any such extra expenditure to the State in future, except for very special reasons.

4. The Government observe that the Courts in the several districts have not, to any great extent, taken advantage of the Presses, and have not consequently contributed to their charges in any great

|                 | Value of<br>work done. |                   | Value of<br>work done. |
|-----------------|------------------------|-------------------|------------------------|
| Ganjam.....     | 10                     | North Arcot.....  | 118                    |
| Rajahmundry...  | 10                     | South Arcot.....  | 154                    |
| Masulipatam.... | 382                    | Tanjore.....      | 8                      |
| Guntur.....     | 9                      | Trichinopoly..... | 77                     |
| Nellore.....    | 191                    | Salem.....        | 4                      |
| Bellary, .....  | 32                     | Madura.....       | 9                      |
| Cuddapah.....   |                        | Coimbatore.....   |                        |

\* To Sudr. Udalut dated 18th October 1855.  
To Board of Revenue dated 26th January 1856.

† To Board 1st May 1857.

degree. The marginal note will show the extent of work done for the Courts of each district. Mr. Ward, in his reports\* on the subject, stated that a very large proportion of the Judicial papers, viz., 85 per cent. could be printed. Mr. Hall, in his communication† now be-

fore Government expresses doubts as to the correctness of this calculation. The Government however observe that Mr. Hall's opinion is not based on any data, while Mr. Ward distinctly stated that, "being unwilling to hazard an opinion upon the point without sufficient data to go upon," he "caused to be prepared a statement of the several processes, orders and other papers despatched from the office during the first six months of the current year, (1855,) distinguishing between usual, or papers that may with advantage be printed;" and not usual, or papers that cannot be printed, and called for similar returns from the several subordinate Judicial Officers, and it was from this statement, an abstract of which he submitted with his communication, that he obtained the result referred to. He remarked in para. 6 of his letter to the Board of Revenue dated 26th January 1856, No. 58, that the ratio of printable work, to that not printable, in the Courts of the other districts, will be found to differ little from those given for the Courts of the Cuddalore district, because the procedure of the Courts must, as prescribed by law, be uniform throughout the Presidency; and in this view the Government concur. The little amount of work done in the South Arcot Collector's Press

for the Courts appears, from the 7th para. of Mr. Ward's letter above alluded to, to have arisen from most of the English papers, and some of the Tamil papers, having been printed in the Press attached to the Provincial School previous to its transfer to the Collector, and from certain other processes having been printed at Madras. Mr. Ward's estimate of the large extent to which Judicial papers can be printed appears to have been in a great measure realized in Masulipatam. In that district the work given by the Judge was so large as to have rendered the employment of two additional hands necessary for nearly six months, and the actual value of the work, so executed amounted to Rupees 344. The total number of printable papers according to Mr. Ward's list is 205, but notwithstanding the large employment given to the Masulipatam Press by the Courts, only 143 different papers were printed. The Right Honorable the Governor in Council is fully convinced that printing can be largely used in the several Courts of all the districts, with very great advantage to the conduct of public business, and the Court of Sudder Udalt will be good enough to call the early attention of the several Judges to the subject, and to urge on them the propriety of a more extensive use of printing. The Collectors will obtain from the Judges, at the close of 1857-58, two lists, one of papers actually printed, and the other of papers that might be printed, and submit them with their annual reports for that year.

5. The Government will now proceed to pass orders in regard to each district separately, on such points as appear to require them.

*Ganjam.* 6. The Collector proposes to employ two apprentices in the Printing office on 5 Rupees each per mensem, and the Board recommend the proposition. The Government have no objection to the measure, provided it involves no additional cost to the State. Mr. Knox complains of the insufficiency of the Telugu type, and requests that he may be supplied with a quantity of Ooreya type. The Government have ordered the Superintendent of the Gazette Press, under date 14th March 1857, to supply 265 lbs. of Telugu type, and if that order has not been already executed he will expedite the transmission of the supply, and endeavour, either

to purchase a fount of Ooreya type, or to have one cast as early as possible. The Government remark that the Acting Collector has not submitted the prescribed returns.

*Rajahmundry.*

7. The Board recommend that an additional quantity of type required by the Collector may be supplied to him, leaving the surplus earned by the Press available for working it. The Government are of opinion that this system of supplying type from time to time as it is required is not a good one. The Collectors have now had one year's experience, and they can, without difficulty, make an estimate of the entire quantity of type and other materials required to make their Presses really efficient. The Board will be good enough to procure such estimates from all the districts once for all, deducting therefrom the quantity already supplied, and showing separately that now required. These estimates, when received, should be submitted to Government after a careful examination and revision where necessary, together with a general abstract estimate for the whole Presidency. The Collector appears to have furnished some articles at his own expense; it is not the intention of Government that any private money should be spent to make the establishment efficient, and Mr. Purvis will therefore submit for sanction a bill for these articles, so that he may be repaid the outlay he has made.

*Masulipatam.*

8. The Acting Collector proposes a small addition to the establishment, raising the total monthly cost to Rupees 84. The Board recommend that when a press is steadily earning more than it costs, the Government shall permit small additions of this kind to be made, without insisting on corresponding reductions in the establishment. The Government see the propriety of the Board's recommendation, and they will have no objection to the surplus collections from the press, in each district, being placed at the disposal of the Collector for increasing the efficiency of the establishment. The entire disbursement should however be fully represented in the annual returns, and the establishment paid from the surplus collections should be designated temporary, and kept distinct from the establishment provided for in the Moyenzabitab, and therefore properly coming under the permanent establishment. The standing press and book-binding implements

applied for by the Collectors should be included in the estimates required in the preceding paragraph.

*Guntoor.*

*Note—Total number of circar villages in all the Collectories except Madras, as per Return No. 1 submitted by the Board with their annual Settlement Report for Fusly 1264.....*

|                  |
|------------------|
| 30,984           |
| Average... 1,549 |

district, for the circar villages alone, which would involve no inconsiderable cost for stationery. The Government are not therefore at present prepared to sanction the proposition, such parts of the Gazettes however, as may require general circulation throughout the district, may be separately published in the shape of proclamations or notifications, and supplied to the village officers.

*Bellary.*

10. The Collector desires that he may be supplied with a new iron Press, as also that he may be authorized to purchase a wooden Press in addition to the Press already in use in his office. The Board remark that other Collectors have been supplied with one iron and one wooden Press, and are of opinion that the same number of Presses will suffice for Bellary. The Government concur in this view, and authorize the Collector to purchase one wooden Press at an outlay not exceeding Rupees (50) fifty. The Board also recommend that a certain quantity of type required by Mr. Pelly may be supplied to him. The Government have already ordered that estimates should be submitted once for all, and no separate orders are required. The next point to be settled in connection with Bellary is the scale of printing charges introduced by the Collector; this scale, Mr. Pelly states, appears to be much the same as that laid down in the table prepared by the Superintendent of the Gazette Press, and the Government wish that the latter scale should be introduced, to secure uniformity in all districts.

*Cuddapah.*

11. The Government concur with the Board of Revenue in their opinion that the Curnums should not be charged with

9. The Board, alluding to the advantages of the district Gazette in connection with this district, suggest that a copy should be sent to each village Moonsiff or Curnum, free of cost. This plan appears to Government unnecessary, and it will involve the striking off, on an average, of upwards, of 1,500 copies of the Gazette in each

the cost of printing the puttahs. The Collector complains that the Press, types and furniture supplied to him are very old; the Board will institute enquiry on the subject, and report the result to Government. The Government remark that Mr. Murray has not submitted the prescribed statements.

*South Arcot.*

12. The arrangements for the Press Establishment of this district have not yet been satisfactorily made. The explanation called for in Extract Minutes of Consultation, dated 20th November 1857, regarding the unauthorized appropriation of the pay of the Translator to the expenses of the Press office, and for two new Goomashtahs, has not been furnished as yet, and till that is submitted, together with the full report called for in para. 2 of the same order, the sanctions which the Collector requests for the alterations already made in the Moyenzabitah, cannot be granted.

*Tanjore.*

13. The Board, in para. 55 of their communication, remark that the increase in the charges of the Press may be met from the amount of Rupees 900 saved from certain offices having been vacant, and the remainder reserved as a Press Fund. This is not the correct course, no portion of salaries once saved on account of vacancies can be drawn from the Treasury at any subsequent period. The excess has been sanctioned above, and the adjustment should be made on that authority. No fund can be formed from the sum of Rupees 900 above alluded to.

*Madura.*

14. The late Acting Collector submitted an Indent for 31½ lbs. of Tamil type, for 50 lbs. Flowered English letters, for 30 lbs. of Great Primer English, and for 1 cutting Press. From the letter of the present Acting Collector, Mr. Hathaway, dated 16th January 1858, submitted with the Board's Proceedings dated 19th February above recorded, the Government learn that that supply, together with a further quantity of 100 lbs. of Tamil type, Long Primer size, is urgently required, as the type already furnished is fast wearing away. The Government authorize the Superintendent of the Gazette Press, as a special case, to transmit the supply required, with the exception of the 50 lbs. of Flower letters, and to submit a contingent bill. The Superin-

tendent will be furnished with a copy of Mr. Sullivan's Indent. The Board will report to Government the result of their inquiry as to the cause of the Tamil type wearing away so soon.

*Malabar.*

15. The Government observe that, at the date of the Collector's report, there was a surplus of Rupees 341 from the receipts of the Press; from this sum, or from the surplus that may hereafter accrue, the advance of two hundred Rupees received under the orders of Government dated 30th October 1856, should be refunded, if such has not been already done.

16. Mr. Robinson requests permission to pay some of the printers from the proceeds; the Government have no objection to the measure, ~~as~~ already ordered in the case of Masulipatam. He further requests to be allowed another year's trial before proposing final arrangements for the Press Establishment, and the Government have no objection to this, on the condition that no extra expenditure is incurred thereby. The Board have very properly remarked that the Press is not to be open to the public unless there is no work of the Government to be printed.

17. The Board, in para. 74, request that Presses may be procured for Canara and Tinnevely. In Extract Minutes of Consultation dated 19th March 1857, the Superintendent of the Gazette Press was instructed to purchase two Presses for Guntoor and Kurnool, and it does not appear if he has yet done so, and several Collectors complain of the non-receipt of the supplies ordered for their districts. The Government resolve therefore to require from the Superintendent a list of the supplies ordered from time to time for the several districts; shewing the dates on which they have been actually furnished, and the orders not yet executed. He will lose no time in purchasing four iron Presses.

18. The Board will be good enough to instruct the Collectors to confine their annual reports on the Presses to their working during the previous year. Separate communications should be addressed on points requiring early consideration or orders. The Board will also observe the same course.

29TH APRIL, 1858.

(*Maritime Districts.*)

I am directed by the Board of Revenue to request that you will cause a duplicate of the Monthly Returns of Exports from your district to be forwarded direct to the Chamber of Commerce. As much importance is attached by the Mercantile Community to the early receipt of the information contained in these Returns, the dissemination of which is equally important to the interests of the district trade, you will expedite their preparation as much as possible.

1ST MAY, 1858.

The Government in para. 7 of Extract *Vide C. O. 2d May, 1857.*  
 " 18th June, 1858. Minutes Consultation, dated 11th June 1855 (No. 704, R. D.) on the subject of general fall in the price of grain, commended to the notice of the Board of Revenue the subject of uniformity and accuracy in the preparation of the Returns of prices. They observed 1st, that no certainty existed as to the real capacities of the measures used; 2d, that prices were often entered according to the mere assertion of the bazarmen; 3d, that these prices are often not those at which grain has been sold during the past week or month, but the prices arranged by the bazarmen under the term *Nirruick*, as the prices they intended to sell at during the next week or month; 4th, that in some districts the Returns are formed from an average of prices in all the Cusbah towns, and in others from the average prices of a few chief market towns; 5thly, that the average was not strictly correct, because it assumed that the same *quantity* was sold at each place, whereas if at one place 10 garces were sold at 80 Rs. a garce, and at another 1,000 garces were sold at 60 Rupees a garce, the average would not be 70, but Rupees 60-3-2 per garce; or  $\frac{800 + 60000}{10 + 1000} = \frac{60800}{1010} = 60-19$  Rs. The Government believed that a useful beginning might be made by "the adoption of a uniform system based on sound principles," one important requisition being to fix some certain standard of measure, in like manner as the Rupee is the standard of value.

2. The Board accordingly, on the 21st November 1855,

issued a Circular to all the Collectors, requesting to be informed whether the irregularities noticed by Government existed in their districts, and wished them to determine at what specified places in each district, prices should be returned; also if "Public markets" would be acceptable and likely to succeed. They considered that instead of obtaining the Returns in the

\* These were the standards adopted by Govt. in the Gazette of Oct. 20th 1846; namely a "measure" of 100 cubic inches, and a "mercal" of 800 cubic inches. (See C. O. Book Vol. 1, page 305.)

first instance in the standard measures prescribed in their Circular of 19th August 1841,\* it would be more convenient to take them in local measure, and convert them into standard under the superintendence of a responsible person at the huzur. The list should only contain those grains, the fluctuations in the price of which would exercise some sensible influence on the prosperity of the people, but the Collectors' opinions were requested as to whether the "wholesale merchants' prices" or "those ruling at the time in the bazar" should be adopted in the Returns. The Board desired that the accuracy of the Returns should be tested by the European officers when on their tours in the district, and not the Nirruok but the actual prices of past sales, should be entered. The Collectors were desired to report if they could obtain reliable information as to quantity sold at each place, with a view of obtaining a true average, and the Board only wished for Returns once a month; but those from the talooks to the huzur should be weekly, if possible.

3. Much delay has taken place in replying to this Circular, but the Board were in hopes that in the interim, the Government of India would have decided on some standard measure for the whole of India, to be enforced by law. The Government have already observed that without a standard, much cannot be done; and it is notorious that the Madras Government Standard, published in the Gazette of 20th October 1846, never has been and never will be in use in the provinces, especially since a totally different one is permitted by Government in the town of Madras.

4. The next advance, the Board hoped to make, was to obtain a correct Table of the actual values of capacity of the measures in use in each district, from which local Returns might

be converted to one uniform standard. They have partially succeeded in this task, and a Table will shortly be issued from their office; but it cannot do more than give the equivalents of the *most usual* measures of the district, and sales can, and no doubt do take place, in terms of measure which, however identical in name, are wholly different in content. Besides this, it has been found totally impossible in some districts to construct a Table which will answer for the whole district, so great are the variations.

5. The Returns from the provinces are generally in "Madras garce," having been converted to what is *supposed* to be 3200 Madras "measures," from the local measure. Here there are two sources of error. 1stly, the local measure is very uncertain, and there is no Law or Regulation by which *any* kind of measure or weight can be considered illegal: and, 2dly, the Native officers to whom is entrusted the conversion from local into Madras measure, are guided entirely by the statement of the bazarmen, who are almost always wrong, for few know from trial what a Madras measure is, and consequently what is called a "Madras garce" in the Returns is often a mere guess.

6. The truth is, it is not easy to define a 'Madras garce.' If it is 3200 struck measures of the Government Proclamation in the Gazette of October 1846, taking 113 tolas of rice to 100 cubic inches, it is 361,600 tolas weight. If it is 3200 of the *struck* measures *in use* in the bazars of Madras, and to which the Collector's seal is attached by authority of Govern-

\* It has a capacity of 104½ cubic inches.

† With a diameter of 4½ inches, a *full* heap is about 11 or 12 tolas of rice.

‡ The *usual* heap may be considered a mean between a *struck*, and a *full* heaped quantity.

ment, it is  $*118 \times 3200$  or 377,600 tolas. If it is 3200 of these measures *fully heaped* it is  $\dagger 130 \times 3200$  or 416,000 tolas. If the measures are heaped in the *usual bazar fashion*, it is about  $\dagger 124 \times 3200$ , or 396,800 tolas, or 4960 pukka seers of 80 tolas each, and this the Board believe is very nearly the true equivalent of what is to all intents and purposes the true 'Madras garce;' for they cannot consider the garce derived from the 'measure' proposed by Government, as having any actual existence, the said measures not being in use in any Mofussil bazar, and being actually superseded in Madras by order of Govern-

\* E. M. C. 20th April, in  
Con. 26th May 1853, No.  
181, Financial Department.

ment\* confirming the old measure of 104½ cubic inches, which has been the standard in use since 1801 A. D.

7. The usual rate of conversion up country, has been 1½ pukka seers of 120 tolas weight of rice = 1. Madras measure and 4800 such seers or 3200 such measures† = 1 Madras garce. It has been already shewn that instead of 120 tolas, the measure is nearer 124, and instead of 4800 Pukka seers to a garce, it should be 4960.

8. The Board, therefore, would direct that wherever the 'seer' is used for grain measure, it should first be reduced to the seer of 80 tolas, and then to the Madras garce at the rate of 4960 to a garce, and wherever grain is sold by weight, the rate of conversion should be 124 tolas weight to a Madras measure.

9. In the districts named in the margin, the 'Madras garce' had better be reduced from the seer.‡

‡ 5 Northern Circars.  
Bellary (seer of 84 Rupees.)  
Tinnevely (seer of 80 Rs.)  
Canara (seer about 83 Rs.)  
South Malabar (Edengali of 82 tolas.)

10. In some of the southern districts, a puddee or 'measure' is in use, which assimilates closely to the 'customary measure' of the town of Madras, viz. 120 Rs. weight of grain when filled to running over, and 130 when *fully* heaped. In the districts named in the margin, §3200 of these measures may be considered a 'Madras garce.'

§ Cuddapah.  
Chingleput.  
Madura.  
Coimbatore.  
Salem.  
Trichinopoly (some talooks.)  
North Malabar (the Macleod seer.)  
Tanjore Puddee = ½ Madras measure.

11. In North Arcot the Madras measure, when heaped in the usual way, contains 150 Rupees weight of rice, and 2640 measures may be considered equivalent to a 'Madras garce.'

12. In South Arcot the so-called 'measure' is about three per cent. larger, when moderately heaped, than the Madras 'measure' so heaped, and therefore 3100 measures may be considered a Madras garce.

13. In parts of Trichinopoly a measure is used which contains when struck 96 tolas of rice, and when fully heaped 107. Taking a moderately heaped measure at 100, a 'Madras garce' will be = 3970 of them.

14. From Kurnool, the information before the Board is so defective and contradictory, that it is impossible to do more at present than to urge the Agent to publish in each town where price lists are taken, the value to be assigned to the local measure, in terms of a Madras garce of 4960 pukka seers of 80 Rs. weight of grain each, and to arrange his returns accordingly.

15. In the above instructions the Board have preferred taking the ascertained values of the measures as they now stand, and converting them to a uniform measure, to attempting any alteration of the measures themselves, a scheme which they consider hopeless without a Legislative Enactment; and in taking the value of measures actually in use, it is necessary to take *heaped* measure, or at least *running over* measure, for that is always used. The values in *struck* measure cannot be ascertained so as to get an average, because no pains are anywhere taken to have the *struck* content the same, the only object being to have the *heaped* measure the same, in the same place.

16. The Board wish it to be understood that they do not advocate the legalization of heaped measures. Their intention in the present instance is simply to ascertain what measures are used and how, and to record their values, so as to afford data for conversion into any standard that may be fixed upon.

17. As regards SALT, the Board have in their Circular of 7th September 1855 intimated that 424

of DeHaviland's struck mercals\* should constitute a "garce" in order to make it equivalent in weight to 120 Indian maunds. As the monopoly price of salt is regulated by Law at so much a

maund weight, the question of measure is but secondary.

18. In order that the 2nd and 3rd objections noted by Government may be met, the Board direct that at the localities where the prices for the Returns are to be taken, a native subordinate shall enter the actual prices in the bazar at which grain has been sold and offered for sale, and not according to the mere Nirruick, and that he shall be responsible for the accuracy of his statements. These statements should also be verified whenever the Collector or one of his Assistants happen to be in the locality where such statements are prepared.



19. It will be sufficient to send up a price list from the places named, to the Collector, ~~twice~~ a month, and the average of these will be entered in his Monthly Returns to the Board of Revenue.

\* Paddy 1st sort.

" 2d sort.

Rice 1st sort.

" 2d sort.

| Tamil.        | Telugu.        | Hindustani, |
|---------------|----------------|-------------|
| Cholum,       | Jonnaloo,      | Juuary.     |
| Cumboo,       | Sujjaloo,      | Bajra.      |
| Vuragoo,      | Arecaloo,      | Kodroo.     |
| Kayvir,       | Chodaloo,      | Raggi.      |
| Tooveray,     | Cudaloo,       | Dholl.      |
| Kolloo,       | Wullavaloo,    | Coolty.     |
| Tennay,       | Koraloo,       | Kungony.    |
| Yelloo,       | Noovaloo,      |             |
| Mootookotay,  | Pedd-amidaloo. |             |
| Gingely oil.  |                |             |
| Cocoonut oil. |                |             |

20. It will be sufficient to enter the prices of the grains and seeds named in the margin\* in the list, and the prices of oil and ghee, but in the districts where any one of these articles is sold only in small quantities, it need not be entered. As each Collector has specified to the Board the names of the grains most affecting the market in his district, those grains only will be specified.

21. At present the Returns are made in some districts from the sales in a few towns only, and in others, from the sales in very many localities. The Board consider that it will be sufficient to limit the localities to the cusbah town of each talook, and some other three or four large market towns besides, which are not cusbahs. This will remove the 4th objection that Government have taken to the present want of uniformity.

22. As regards the last objection noticed by Government, namely, that a *true* average depends upon the quantity of grain sold in each place, every Collector has stated his inability to obtain any trustworthy statement of the quantity of grain any ryot or merchant has sold. The Board cannot but consider such an expectation hopeless. It would be so in Great Britain, and much more so here, where all wholesale dealings are private transactions. The Board believe that the Returns of the prices of corn published in the London Gazette are not framed with reference to the quantities sold, and however theoretically correct it may be to include this element, they fear it is impracticable to carry it into practice.

23. The Collectors were requested by the Board's Circular to give their opinions as to whether the Returns should exhibit *Wholesale or Retail* prices. Their opinions are so varied that

no conclusion can be arrived at as to their general view on the subject, but the question has been complicated by the ambiguity of the term 'wholesale.' Some Collectors suppose it to refer to the sales made by the ryots to the grain dealers, and others to the large sales made by the merchants. There are difficulties connected with both. As to the first, which are in fact almost the only *wholesale* dealings that are made (except Commissariat contracts, of which the Collectors have no cognizance) it is not possible to obtain trustworthy Returns. The sale of grain by the ryot is generally a private transaction which does not come into the market at all, and in most cases he sells or mortgages his crop before it is cut, to the soucar or money lender. Next as to large sales made by merchants in grain: as before said, except to or by the Commissariat, very few large sales or purchases are made. The export of grain is not large, and only from a few places on the coast. In these cases the Board believe the dealer who purchases from the ryot does not sell to the exporter, but exports it on his own account, to be sold retail in the town whither it is conveyed.

24. The only wholesale dealings which would come under notice would be the sales of the merchant (after buying of the ryot) to the bazarman, but the Board doubt if much dependence could be placed on the information afforded.

25. The chief objects of price lists of grain in the country are; I. To afford information as to the condition of the people, inasmuch as their food is almost entirely grain, and high prices induce immediate distress; II. To enable persons engaged in commerce and trade to acquaint themselves with the circumstances which are most important to their transactions; III. As a guide to the Commissariat, and also to Government in respect to the advantage of opening up new channels of communication in the form of roads and canals; IV. As a guide in the revisions of assessment on the land.

26. The Board do not consider that to attain these objects, it is absolutely necessary to know the prices paid by the merchant to the ryot. It would be chiefly useful in respect to the assessment, but still the assessment can be made with reference to market prices, nearly as well as to ryots' prices,

which in fact are often so low, in order to satisfy the demands of the money lender, as not to be *bonâ fide* sales at all.

27. It would certainly\* be desirable to obtain the prices paid by the bazarman to the merchant, but instead of acting on the results obtained from an *occasional* authentic Return here and there, the Board are of opinion that it would better answer the purposes above specified, to record the prices of actual bazar sales, (excluding the prices of the very petty sales by the olluck or chittie), and consider the wholesale prices at 3, 5 or 6 per cent. less; according as the Collector of each district may be able to obtain a reliable average of difference.

28. With this view, the Board would direct, that in making the Returns, the officer employed be instructed to take the prices only of sales where the quantity of the article purchased exceeded a certain amount. Thus in the Northern Circars, Nellore, Bellary, Cuddapah and Kurnool, the price per 'Madras garce' should not be taken from what a seer sells for; but from what a pooty or candy sells for; and in other districts the number of cullums, cottahs, bullahs, parahs, &c. for sums not below 20 Rupees, should be the guide for the price list, and not the rate taken from the sales of single ollucks or puddees.

29. With regard to *Salt*, the price of which in the bazars of the large towns it is very desirable to know with accuracy, it should be stated in each price list whether it is sold by weight or measure, and what is the difference of price if bought in small or large quantities.

30. There was another point on which the Board desired information from the Collectors; namely, the practicability and advantage of establishing Public Markets. This suggestion was made with reference to the observations of the Marquis of Tweeddale, quoted in para. 22 of Extract Minutes Consultation, 14th August 1855, No. 951,\* Revenue Department, on the occasion of Government reviewing the general plans for revising the land assessment.

31. It appears from the replies of the Collectors that small Public Markets† already exist in most districts, but it is doubtful if grain is sold in quantities at these markets sufficient to obtain an average of

\* *Vide page 13 of Survey papers printed as No. 53 of the Madras Selections.*

† Called 'Sundee' or 'Suntah.'

wholesale prices. They seem to be intended chiefly for the sale of cloths, and household and domestic goods. They are of the nature of the Bengal 'hât,' as distinct from 'gunje,' which is generally a wholesale mart for grain.

32. Even these markets the Board are desirous of encouraging and extending, and would wish all Collectors to give their attention to the subject; but the kind of public market referred to by Government in the Extract Minutes Consultation above quoted, is apparently one subject to certain Rules and Regulations, under the special control of some authorized officer, and in which tolls are levied on the articles brought for sale.

33. The Board are not sufficiently acquainted with the arrangements under which such markets are formed in Great Britain, to state how far they may be adapted to India, or to propose any plan for their formation. They doubt however if the machinery introduced by Act V. of Victoria, Cap. XIV, for obtaining the average prices of corn could be introduced into this Presidency where, as before said, all large transactions, are generally of a private nature between the dealer and the ryot, and they could place no confidence in any "Declarations" given in by the dealers under Section XXII. of that Act. It is in fact well known that even in England, the Returns\* to the Corn Inspectors, required by Section XXV, are constantly evaded.

\* Of the quantities sold by the dealers, and the prices.

34. Resolved that the above Proceedings be circulated to all Collectors, as explanatory of the objects which the Board have in view; and they will take into consideration any suggestions that may be offered by the officers whose local experience may qualify them, for obtaining more correctly a true Return of the average price in each district, of the various articles produced in any quantity therein.

35. Resolved also that copy of these proceedings be submitted to Government, with reference to the Extract Minutes Consultation of 11th June 1855, No. 704, R. D.<sup>(b)</sup>

(b) "The Right Honorable the Governor in Council approves of the measures taken by the Board to induce some sort of uniformity and authenticity in the price lists. It is probable that some few modifications will be required, but it will not be necessary to refer them to Government."—*E. M. C.* 29th May 1858. R. D. No 709.

11TH MAY, 1858.

*Vide C. O. 23d Jan. 1858.**" 1st Oct. "**\* Annexed.*

Ordered that copies of the foregoing Extract Minutes Consultation\* be circulated to all Collectors and to the Government Agent at Kurnool. It will be observed that the amount of hire is to be fixed by the Civil Authorities, and that it will rest with them to prevent the impressment from falling with greater hardship on any particular person than on the owners of carts at large.

*Est. Min. Con. 27th April 1858, R. D. No. 533.*

With his letter of the 21st February 1857, the Member of the Legislative Council for this Presidency transmitted a bill, introduced by Mr. Grant, for amending the law regarding the provision of supplies to troops and travellers, and to punish unlawful impressment; and requested the opinion of Government on the expediency of extending the bill to this Presidency. After consulting the Commander-in-Chief on the subject, the Government, for the reasons fully explained in their letter to Mr. Elliott of the 28th April 1857, expressed a decided opinion against the proposed extension; and on the same date, they called on the Board of Revenue to report, as requested by Mr. Elliott, the actual practice of the Civil officers in the districts in regard to the provision of supplies to troops and travellers, and whether there had been any material improvement in this respect since Sir T. Munro wrote his Minute on the subject in 1821. The Board replied to this reference in their Proceedings of the 24th November 1857. They first adverted to the existing practice regarding the provision of supplies to travellers, and the Government concurred with them that there was no occasion for any change in this respect. They then stated their views on the provision of supplies to troops, and the impressment of carriage for them, and offered (paras. 6 to 29) certain suggestions with a view to diminish the evils and inconveniences experienced under the present system. These suggestions were referred† to the Military Department for consideration, and a copy of the Board's Proceedings was transmitted to Mr. Elliott, with an intimation that, in the Board's opinion, a decided improvement had taken place in the system of supplying troops

† *E. M. C. 20th Jan. 1858, No. 76, para. 5.*

11th May, 1858.]

and travellers, since Sir T. Munro wrote his Minute in 1821, and that they anticipated still further improvement, if the suggestions they had offered should be carried into effect.

2. With the Extract from the Minutes of Consultation in the Military Department recorded above, is transmitted a letter from the Quarter Master General of the Army, giving the views of His Excellency the Commander-in-Chief on these important matters, and the Government will now pass orders on such points as can be decided in the Revenue Department, and will refer, for consideration on the Military side, such as may be peculiarly connected with that branch of the administration.

3. The Board of Revenue proposed that, "in every case where the number of troops is larger than the ordinary bazars can supply, or where the bazars are distant from the line of march, supplies should be purchased and conveyed to the halting places at Government expense, the owners receiving payment when the purchase is made, and not being required to quit their residences. The supplies should, on the arrival of the troops or their advanced guard, be made over at once to some officer of the Corps, whose duty it should be to arrange for their distribution and payment, the Magistrate's subordinates having simply to provide the articles previously indented for; articles not bought by the Regiment might be made over to the Magistrate for resale by auction, and the loss (which the experience of some districts already shows will be but trifling) borne by Government." They adduced the fact that, in those districts where this system had been always in force, there had been few complaints; and remark that the trader and the sepoy are equally saved, the one from injustice, the other from over charge. The Board suggest that the duty of thus providing supplies may, if it should be thought preferable, be discharged by the Commissariat; but his Excellency the Commander-in-Chief decidedly prefers that it should be in the hands of the Civil authorities, and the Government concur in the opinion. This will therefore be the rule invariably followed in future.

4. As regards carriage, it appears for the present to be absolutely necessary to retain in the hands of the Magistrate, the power to press carts on occasion of troops marching; the evil is great, it is known, and admitted, but at present there is no

remedy, and all that can be done is to take what precautions may be possible, to reduce its pressure and its weight.

5. It appears that the evils which may be remedied are; 1st, taking carts more than one march; 2d, the employment of the carts of one man on different duties with the marching corps, and 3d, over charge made by the person who, under the name of Maistry, undertakes to supply carriage.

6. The first evil the Commander-in-Chief proposes to remedy by the grant to each owner of a cart pressed for the service of troops, a ticket specifying the distance he is required to go, and exempting him from any second impressment for a certain specified period. The Government are apprehensive that this would not be always practicable, but they are willing so far to adopt the suggestion as to direct that the local authorities shall always give consideration to the case of those who have but lately been sent with troops, and shall in preference make available the carriage of parties who have been longest free from impressment.

7. The second point, viz., the arrangements to be made on the line of march, in order that the carts of each owner may be employed on one duty, and thus be together, and under the care of their owners, will receive attention in the Military Department.

8. As regards the third point, the capacity namely of the Maistries who are said to make a considerable profit out of the supply of carriage, remains to be considered. The Government are at all times unwilling in any way to interfere with the regulation of prices and rates, such matters are, almost universally, better left to the ordinary principles of supply and demand, and Governments usually err when they think they understand the merchants' interests better than they do themselves; when however troops are forced to march on the one hand, and owners are forced to give them carriage on the other, ordinary principles are so far departed from, that it may be very necessary for the Government to step in, and to prevent the cart owners from taking advantage of the soldiers' necessities, and their own position as forced to supply them, and so to regulate charges as may be not unjust to either.

9. On future occasions therefore of carriage being supplied to the troops when marching, by the Civil Authorities, the Magistrate will forward to the Officer Commanding, a statement of the charge to be made for each cart, and the payment of that charge it will be the duty of the Commanding Officer to enforce. The Government consider that in consideration of the carriage being pressed, the owner is entitled to rather more than the regular rate of hire, and as it would not be fair that the extra charge should fall upon the sepoy, that the amount should be debited to the state.

10. The remainder of the Quarter Master General's letter referring to the frequency of reliefs will be considered in the Military Department.

17TH MAY, 1858.

*Ext. Min. Con. 5th May 1858, R. D. No. 587.*

*Vide C. O. 29th Oct. 1856.*

|                   | Rs.   |
|-------------------|-------|
| * Madura, ... ..  | 432   |
| Salem, ... ..     | 2,032 |
| Tinnevely, ... .. | 163   |
| Total... ..       | 2,627 |

The Estimate submitted with the letter above recorded contains five items amounting to Rupees 3,424, of which three\* amounting to Rupees 2,627, are for establishments to be employed for arranging records. It has for some time past been usual to pass such establishments together with the general estimates of extra establishments, but the information submitted as to the progress made with the sums already placed at the disposal of Collectors for the purpose, is too scanty to justify Government in sanctioning further expenditure on that account in the same manner.

2. By Extract Minutes Consultation dated 6th January 1854, No. 28, (Board's Circular dated 30th January 1854) Collectors are required to report periodically to the Board on the state of their records and the progress made towards their arrangement and better order; any temporary establishment that may be required for the arrangement should be applied for in that report. If, on the submission of these reports, the Board are satisfied that in any district good use has been made of the money al-

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## CIRCULAR ORDERS OF

[27th May, 1858.]

ready disbursed, and that real necessity exists for further expenditure, they will address the Government on the subject, and obtain the requisite authority.

3. The Government are of opinion that the Collectors who require temporary establishments of the description in question, should, at once, be required to state the years for the arrangement of the records of which, a temporary establishment is required, it being understood that the record of all subsequent years shall be arranged and put into order by the permanent establishment, and the Head of each department of a Collector's office should be held responsible for the complete arrangement of the past records of his department in the early part of each new year. In the absence of such a rule, the grant of temporary establishments will only serve as an inducement to the permanent establishment to leave their work in arrear, and the extra charge to the State will thereby be perpetuated.

27TH MAY, 1858.

(To Maritime Districts.)

Vide C. O. 30th Mar. 1857.

With copy of Board's Proceedings dated 14th April 1858, No. 1288.

Forwarded to the Collectors of all Maritime Districts where Salt is produced, for information and guidance. Should the application of the new rule appear to any officer to require further explanation, reference must be made to the Board for instructions.

Board's Proceedings, 14th April 1858, No. 1288.

\* C. O. 30th March, 1857.

In the Circular\* to which the above recorded replies have been received, the Board proposed confining the use of Salt Rawanahs to a circle of 30 miles around each Salt station, and allowing traders two days for traversing this distance, leaving a discretionary power with Collectors to extend this period to 3 or 4 days during the monsoon when travelling is retarded. The object of this modification was to simplify the system of Rawanahs, in consequence of the abolition of the Land Custom establishments, by whom they used to be inspected; and at the same time to guard against salt smuggling as far as was practicable.

2. It was not forgotten that the proposed limit of 30 miles would in certain instances include large towns, and the Collectors were required to state whether in such cases the transactions at the Cotaar could not be restricted to sales for export by sea, and by retail in very small quantities, and merely for consumption in the immediate neighbourhood, and a depôt be established in the Town for Home and Inland sales.

3. The replies received show much misapprehension about the proposed plan, it being supposed that local trade within the 30 miles would be interfered with. This the Board observe was in no way intended. Local trade was to be in all respects carried on freely as before, and the only object of the new system was to protect salt *while actually in transit* to a certain distance from the pans.

4. The object of para. 6 of the Circular has also not been seen. It may entail expense and inconvenience on Government, as some Collectors urge, to transfer the local sale of salt from the pans to a newly formed depôt at an adjacent town, but such a course could in no way be detrimental to trade or diminish sales.

5. The plan proposed by the Board was founded on the system in force at Bombay (see Act XXVII. of 1837), but the replies now received show there is one peculiar difficulty to meet here. Besides the various places of manufacture there are marshes where spontaneous salt is produced and a cordon is equally necessary around them. Then the incidents of the boundary of another district being close to a salt pan and the vicinity of several large towns, in *all* of which it might not be practicable to establish depôts have to be provided for.

6. These difficulties satisfy the Board that the proposed plan of establishing circles of 30 miles round each place of manufacture cannot be effectively carried out. They therefore gave their attention to a proposal of the Collector of Rajahmundry that the space within which Rawanahs are to be required, should be thirty miles inland from all parts of the coast, but find that this arrangement would be open to several of the objections which interfered with the first scheme. They therefore see no course but to declare that salt must be covered by a Rawanah while in transit in any of the Maritime districts, where its ma-

nufacture is carried on, but not in Inland districts. Collectors will thus have to frame tables of the number of days to be allowed to traders to convey salt, either to the inland frontier of their district by the various roads which exist, or to any town in a neighbouring Maritime district where they may wish to take it for sale. As the Board do not consider that Rawanahs can be dispensed with altogether without risk to the salt revenue, they are led to propose this plan, which will at least obviate one of the disadvantages of the present system; viz., the granting Rawanahs ostensibly to very distant places with long dates, which are in reality used to convey away from the pans smuggled salt in several trips.

7. From the papers before them the Board observe, that in South Arcot brief chits or passes are given instead of formal Rawanahs to parties purchasing small parcels of salt, under five mercials the Board understand, either for domestic use or retail sale in the villages round the pans. These chits are supplied from the Collector's office, duly numbered, to the different Salt depôts, and the Board consider that the practice might be advantageously followed in other districts.

*Ext. Min. Con. 12th May 1858, R. D. No. 625.*

In 1856 Messrs. Cammiade and Co., a trading firm of Madras, formed a design of transporting Salt from Madras, on a large scale, to the interior for sale, and with a view to facilitate their operations, they solicited help from Government in certain respects, one of which was that artificial obstacles should to a certain extent be removed by the relaxation of the Rawanah system. The Board of Revenue were accordingly requested to consider how this might be brought about, not only with a view to assist Messrs. Cammiade and Co., but also that the benefit arising from any measures recommended, might be extended to the trade generally. In reply the Board suggested that the currency of Rawanahs should be abolished at a greater distance than 30 miles from stations where the manufacture of Salt was carried on, and for a longer period than two days from the date of issue. The Government approved of the Board's plan, and requested them to take immediate steps to carry it into effect. In a subsequent order of Government dated 1st October of the same year (1856) the Board were desired to re-

port what they had done in the matter. It was not until 11th May 1857 however, or nine months after the receipt of the orders of Government adopting their suggestions, that the Board reported that "they were engaged in giving effect to the orders for "restricting the operation of passes to a limited area round each Cotaar, and were in communication with the Collectors on the subject," having issued a Circular order to those officers on 30th March 1857.

2. In their Proceedings recorded at the head of this paper,\* the Board review, generally, the replies received from the Collectors of the districts noted in the margin.† They remark (para. 2) that in the Circular letter

above referred to it was pointed out to Collectors that the proposed limit of 30 miles would, in certain instances, include large towns, and they were required to state whether, in such cases, the transactions at the Government store could not be restricted to sales for export by sea, and by retail in small quantities for consumption in the immediate neighbourhood; a depôt being established in the town for home and inland sales.

3. The main object of the system advocated is, the Government observe, to free the salt as much as possible from obstruction in transitu, while at the same time the interests of Government are protected by a system of checks round the place of manufacture. The replies received from the provinces however, as the Board remark, show much misapprehension of what is intended, first in considering that any interference with local trade within the 30 miles circle was contemplated, and secondly in supposing that trade would be obstructed and sales diminished by the new plan. Nevertheless it is clear from the communications received from the districts that the Board's proposals, based on Sections V. and VI. of Act XXVII. of 1837 of the Bombay Code, will be, to a certain extent, inapplicable to the circumstances of this Presidency. For besides the authorized places of manufacture, there are marshes where spontaneous salt is produced, and a cordon will be necessary round them. The boundary of another district may likewise be close to a salt pan, and the cordon would have to be extended into such districts: Likewise in cases where

there might be several large towns in the vicinity of a pan, it would not be practicable to establish a depôt in them all. Seeing therefore the difficulties which would attend the adoption of their original plan, the Board gave their consideration to a proposal of the Collector of Rajahmundry, that the space within which Rawanahs are to be required, should be thirty miles inland from all parts of the coast; but finding that this arrangement would be "open to several of the objections which interfered with the first scheme," the Board recommend that it be notified, that Salt must be covered by a Rawanah while in transit in any of the Maritime districts, but not in Inland districts, and that with a view to this end, Collectors be instructed to frame tables of the number of days to be allowed to traders to convey Salt either to the inland frontier of their district by the various roads which exist, or to any town in a neighbouring Maritime district where they may wish to take it for sale. By this plan the Board think that the abuse of obtaining Rawanahs for long dates, and employing them to convey smuggled Salt in several trips, will be put a stop to.

4. The Government concur with the Board that it would be unsafe to discontinue the use of Rawanahs altogether, and they are unable to see any way out of the difficulty but that proposed by the Board. The introduction of the measure is accordingly authorized, care must be taken however to explain to the local authorities the real bearing of the question about which so much misunderstanding at present exists. The Governor in Council is

\* *Nellore and North Arcot skirt the Pulicat lake; between which and the sea is a strip of Chingleput. The breadth of Canara at the 14th degree of north latitude is less than 30 miles; but Salt passing into Mysore would probably be examined at the frontier.*

also of opinion that, where the inland frontier of a Maritime district is less than 30 miles from the sea shore, the cordon should be extended to somewhere about that distance into the next district; examples of this contingency are shown in the margin.\*

5. The introduction into all districts, of the South Arcot system of brief "chits" or passes instead of formal Rawanahs for purchases of small quantities of salt for retail-sale in the villages round the pans, as recommended by the Board appears unobjectionable. The system already prevails, the Government believe, in Madura.

31st MAY, 1858.

(To Maritime Districts.)

*Hon'ble Court's Despatch, 31st Mar. 1858, No. 11, communicated with E. M. C. 12th May, 1858, Mar. Dept. No. 179.*

Act XIII of 1854.

12. The Indian Act, noted in the margin, was passed on the 7th April 1854, and it appears from the papers annexed to the paragraph under notice, that in September 1855, and again in October 1856, the question was asked by the Accountant General of the Government of India "why no collections had been made under the Act" for defraying the expenses of the Straits Lights. These references led to a tardy correspondence between the Department of your Accountant General and the Marine Board, by which we are informed that the omission to carry out the provisions of the Act was caused by misapprehension as to the authority whence the instructions for the collection of the tolls at the several Ports of the Presidency should have emanated. This explanation is incomprehensible to us, and if admitted would render any enactment nugatory. Moreover, it does not appear to us, that the Act was in any way difficult of interpretation, but if it were so, it was obviously the duty of the departments concerned to have consulted you in any matter of doubt as to the performance of their public duty, a course which the resolution passed by you on this question, very suitably enjoins, although the time lost is to be regretted.

1st JUNE, 1858.

*Govt. of India to Director Genl. Post Office, 26th March, 1858, No. 830.*

With reference to Mr. Riddell's letter, No. 2796, dated the 26th September, 1857. *Vide C. O. 26th September, 1857.* I am directed by the Honorable the President in Council to request that the instructions given to the Post Master General of Madras, No. 1675, dated 18th November last, may be cancelled.

2. It is obvious that the entry in list No. II, must be construed as the Government of Madras have construed it, and that Subordinate Civil Officers in the Judicial, Revenue, Police,

Engineer, and other Departments in each district, are thereby authorized to send letters, exclusively on the Public Service, and relating to the business of their several departments, to all authorities, superior or otherwise, *within the same district*, with whom they may have to correspond on the Public Service.

3. But His Honor in Council does not think that Zemindars in their capacity of Police Officers are entitled, under any circumstances, to send letters by post without payment of postage.

3D JUNE, 1858.

(To Collectors of Districts traversed by the Railway.)

Consulting Engineer, to Chief Secy. to Govt., 29th April 1858, No. 113.

Vide C. O. 25th June 1857.

" 10th July 1858.

In a letter, No. 889, dated 1st December 1857, the late Agent and Manager pointed out that the additional land made over to the Railway Company at the Arcot Station, was completely separated from the goods yard by a piece of ground occupied by Messrs. Cammiade and Co.'s Bungalow, and recommended, as a Station Master's residence was required at Amoor, that the said bungalow should be made over to the Company for that purpose, on the payment of the sum of Rupees 600, at which it had been valued by the Chief Engineer.

2. The above letter was referred to the Collector of North Arcot, on the 5th December.

3. On the 8th February 1858, the Collector forwarded copy of a communication, from Messrs. Cammiade and Co. pointing out that to part with the bungalow would subject them to great inconvenience, but that if they were obliged to do so under the provisions of Act VI. of 1857 they expected to receive Rupees 1,497-10-0 the sum they had expended on it as shown by their books.

4. The Collector in his letter quoted para. 32 of the Honorable

\* C. O. 14th Oct. 1857.

Court's Despatch of 13th August 1856,\* and observed that unless "the terms demanded by Messrs. Cammiade and Co. can be shown to be exorbitant, compulsion under the Act ought not to be had recourse to."

5. The Collector further expressed his opinion that less than the sum demanded for the bungalow by Messrs. Cammiade and Co. could not in justice be offered to them.

6. The Agent and Manager in the letter heading these observations states, with reference to the subject of the Collector's communication that his Chief Engineer has examined the bungalow and reports "that it is now in such a bad state of repair that he would not recommend the purchase of it, even if Messrs. Cammiade and Co. were now willing to part with it at the sum already offered."

7. The Agent goes on to observe that his Traffic Manager urges the necessity of possessing the land occupied by the bungalow, and begs "the Government to transfer it to the Company if it be theirs to dispose of, and if not that they will proceed to take it under the Act VI. of 1857, in which case the bungalow, if desired by Messrs. Cammiade, must I presume also be taken, but at its proper value."

8. It is doubtless essential that the Railway Company should have possession of the land at the Arcot station immediately adjoining the goods yard, and it is to be regretted that Messrs. Cammiade and Co. should have been allowed to build so near the line.

9. There appears to be no alternative, but that they should now relinquish the land, such being required "for purposes of public convenience," and as there is no prospect of arrangements being amicably settled between the Railway Company and Messrs. Cammiade and Co., I would suggest that the Collector be called upon to have a valuation of the building made, as it now stands, when I have no doubt the Agent and Manager will be prepared to act liberally.

Ext. Min. Con. 17th May, 1858, Finl. Railway Dept. No. 251.

Resolved that, as suggested in the last para. of the foregoing observations, the Collector of North Arcot be called upon to have a valuation made of Messrs. Cammiade and Co.'s building at the Arcot station, and to report the result to the Officiating Consulting Engineer.

2. The Government desire that the attention of the Railway Authorities be called to the importance of their selecting at once,



where a Station is formed, sufficient land for their buildings, so as to prevent any difficulty of the nature now brought to notice. They also direct that the Collectors of the districts traversed by the Railway, be enjoined by the Board of Revenue not to grant land to parties in the vicinity of stations on the line, without first having obtained the sanction of Government.

3D JUNE, 1858.

*Vide C. O. 30th April, 1855.*  
*" 23d Sept. 1858.*

The Board are of opinion that in cases where a new work is undertaken by private individuals, in the immediate neighbourhood of an existing work of irrigation under charge of the Engineer Department, it is advisable that the Revenue Officer under whose approval the new undertaking is contemplated, should ascertain from the District Engineer whether prejudice is likely to be occasioned to existing interests.

\* Near the village of Kathapully in the Cuddapah district.

2. The case of the channel\* here alluded to is of this description, and Mr. Murray will consult the District Officer as to the possibility of choosing a line which shall not be open to this objection.

3. Resolved that copy of these Proceedings be forwarded to the Chief Engineer and to all Collectors.

4. The Board's C. O. of the 30th April 1855, is to be understood subject to this modification.

7TH JUNE, 1858.

(To Maritime Districts.)

*Vide C. O. 22d April, 1857.*

I am directed by the Board of Revenue to request that the per centages may be given in decimals in column 7 of the Statement which shows the wastage of salt, full explanation being afforded in the column of remarks when the rate of wastage is unusually high.

8TH JUNE, 1858.

*Vide C. O. 25th April, 1857.*

† Annexed.

The Collector will observe from the Extract Minutes Consultation entered in the margin,† that he is empowered to

purchase the books he has applied for, and debit their value in his contingent account.

2. The Board are only able to supply Collectors with spare copies of papers printed at their own press, and they have not the means of circulating extra copies of papers which they receive from other departments.

3. Resolved that copy of the above Proceedings be circulated to all Collectors for information and guidance.

*Ext. Min. Con. 2d Sept. 1856, R. D. No. 924.*

The Government authorize the Acting Collector of Gunttoor to purchase the books required by him for the use of his Head Assistant, and to debit the amount of their cost among the contingent charges of the district. This might have been done without a reference to Government.

10TH JUNE, 1858.

With reference to para. 2 of their Circular Order, dated 20th November 1851, I am directed by the Board of Revenue to inform you that they will no longer require you to forward receipts for the books transmitted to you from this office.

2. You will however take care that all books received by you are entered in a Register to be kept expressly for this purpose.

11TH JUNE, 1858.

With reference to their Circular dated 20th January last, I am directed by the Board of Revenue to request that you will revert to the practice of submitting your Season Reports monthly instead of fortnightly.

2. Government having noticed the tardy submission of the Season Reports by some of the Collectors, you are requested to use great promptitude in despatching those sent from your district.

17TH JUNE, 1858.

*Vide C. O. 9th Feb. 1857.*

\* Annexed.

Resolved that copies of the foregoing\* Extract Minutes Consultation be circu-

lated to all Collectors, who will exercise their discretion in endeavouring to check intermural interment by the means which are here authorized by Government.

*Est. Min. Con. 2d June, 1858, P. D. No. 658.*

With the above letter the Board of Revenue forward one from the Acting Magistrate of Malabar on the subject of intermural interment. Reference it is observed was made to Mr. Robinson on the subject by Government in Extract Minutes Consultation, 9th April last. His letter now sent up by the Board, although written before the reference, may be taken as replying to it.

2. The Acting Magistrate thinks that an enactment prohibiting sepulture in towns or villages would at first be objected to by the Moplas, but he does not doubt that if eligible land were first provided and other facilities given for erecting local sanctuaries, &c., and were small advances granted to admit of the closed Burial Grounds being respectably walled in and kept undesecrated, such an enactment might be gradually carried out by tact and judgment in the district.

3. The Right Honorable the Governor in Council is not at present prepared to apply to the Legislative Council for an Act to the effect contemplated, but he thinks that even without an enactment something might be done towards checking the practice in question. Attempts might be made to persuade the people voluntarily to cease burying their dead in some few graveyards situated in the most objectionable localities. To this end before the grave-yard is enclosed a fresh piece of land in a convenient situation outside the town or village should be given in lieu of it. The ground might be purchased by the Magistrate, or taken if not otherwise obtainable under Act VI. 1857, and the entire cost of procuring it and adapting it to its new use should be borne by Government, who would also be at the charge of walling in the old burial ground to preserve it from desecration. The parties, if any, in possession of, or having an interest in, the old grave-yard should be allowed the like rights in the new one. By this means, and by the exhibition of tact and discretion, some few of the worse grave-yards might perhaps be closed, and an example set at any rate, which might be gradually followed.

18TH JUNE, 1858,

*Ext. Min. Con. 31st May, 1858, P. W. D. No. 1031.*

*Vide C. O. 1st May, 1858.*

\* *Annexed.*

In their order of 13th March 1858, No. 454,\* the Government, approving of the suggestion of Colonel A. Cotton, ordered the submission of bi-annual price returns to the Chief Engineer. The Board of Revenue through whom the order was transmitted to the Collectors, suggest as a simpler plan that Collectors may be required to insert once a month in their Gazette such returns in Vernacular and English; and to forward a copy of that issue to the Chief Engineer instead of submitting bi-annual returns as ordered by Government.

2. The Government have no objection to the price returns being published in the Gazettes; but they will not answer the purpose of the Chief Engineer, without entailing on his office the trouble of compiling from their Gazettes the statement required only once in six months for publication. The bi-annual statements called for by Government which should contain the price of each article calculated on the average of six months should still be submitted to the Chief Engineer by the several Collectors.

3. As the order of Government above referred to required a special return in the form B,† to be sent to the Chief Engineer for the Current Fusly, for which the prices were to be taken on 30th April, it ought to have been circulated to the Collectors immediately. The Board will however now instruct the Collectors to take the prices on 30th June, and submit the return to the Chief Engineer for the Current Fusly. From the commencement of next Fusly the returns will be prepared once in every six months; the first half-yearly return ending 31st December, will be forwarded by the end of January; and the 2d half-yearly return ending 30th June by the end of July. The returns for each half-year should contain the average prices of that period.

*Commandant of Engineers, to Chief Engineer, dated 28th Nov. 1857, No. 529.*

With reference to the papers so often referred to me on the subject of proposed lines of communication, I beg to suggest

that Government should be applied to, requesting that they will be pleased, if they approve of it, to order the following statements to be sent in, suppose once in three months; viz.

*Statements of the prices of all the great staple articles of consumption and export at different places, that is of all those articles which if moved at all, will be moved in very large quantities.*

2. It is evident that the present traffic in any given line is a totally false datum for the traffic there would be, if the cost of transit is reduced to  $\frac{1}{10}$  or  $\frac{1}{30}$ . On a line of 300 miles for instance, if the transit costs 2 annas a ton a mile, a few thousand tons of cotton, indigo, manufactured goods may be carried, and not a ton of grain, fuel, &c., may be worth moving, but if the cost on the same line were reduced to  $\frac{1}{2}$  or 1 pie, a traffic of 5,00,000 tons of grain, straw, fuel, lime, building stone, bamboos, timber, bricks, road metal, &c. might immediately spring up, every ton of which was entirely new. The only real test therefore for traffic is the difference of prices at different places of those articles which are likely to be moved in very large quantities. It is evident that it is of very little importance how the more valuable articles are carried; there would be no great loss if a few hundred tons of indigo for instance were carried in transit carriages. The loss is on the million of tons of common things that are kept where they are of comparatively little value, because the cost of transit will not allow of their being sent to where there is a good price waiting for them.

3. What I would therefore obtain are. "Statements of the prices of the following articles at two or three places in each district, and more particularly at the spot where they are to be obtained cheaply."

|              |              |
|--------------|--------------|
| Salt.        | Bengal Gram. |
| Rice.        | Bamboos.     |
| Cholum.      | Firewood.    |
| Wheat.       | Bricks.      |
| Raggy.       | Straw.       |
| Madras Gram. | Timber.      |

Building stone, particularly such as the Bellary granite, the Mysore granite slabs, the Western Coast laterite, &c.  
Stone for Road metal.

Iron Ore.  
Lime.  
Slate.  
Cotton.  
Hides.

or any other article of such kind, especially any article of general use, that may be procurable very cheap in any particular tract of country. The price of fuel, &c. should be stated not only in one or two towns but on the spot where procured.

4. It is evident that it will be equally desirable to obtain these returns from Mysore, Hyderabad, Nagpore, &c. as from our own districts.

5. And I would earnestly beg that our Government would be pleased to address all the other Indian Governments on the subject and try thus to obtain Tables of prices of all such articles for all India.

6. Such Tables would not only form the grand test for the Government and Heads of the Public Works Departments of the probable importance of different lines of communication, but they would also be of the highest importance to the mercantile community, both Native and European, and they would throw great light upon the whole question of the resources of India and their development.

7. Some Statements of prices are now published in the Gazette, but very few articles are mentioned, and at only a few places.

8. If an officer conversant with such subjects, for instance Dr. Balfour, were regularly furnished with such statements, he would prepare a digest of them showing between what two points the greatest difference of price of certain articles was found, and this would form a most invaluable paper of reference both for Government and for the mercantile community.

9. As an instance, I may give the present difference of price of rice between the East and Western Coast of the Peninsula as published by the Committee just now, which is 50 Rupees a ton, this shows that an enormous traffic would now be carried on between them, if by means of water carriage the transit cost 3 Rupees a ton. There is an almost unlimited demand for

rice in the Persian Gulph and on the Western Coast of Africa, and perhaps the produce of 1,00,000 acres, 1,00,000 tons would be transferred from the newly irrigated Deltas of the Kistnah and Godavery to the Western Ports at that cost, producing a saving of 47 lacs on a single article. Probably such statements would show that by means of two or three water lines the 7,00,000 inhabitants of Madras might be saved 50 lacs a year in the cost of consumable articles.

10. I beg to offer this subject for your consideration, and to state that such materials are essential to any discussion upon many questions of communications such as have lately been forwarded for my opinion.

*Proceedings of Chief Engineer, 4th December 1857, No. 5716.*

Resolved, in forwarding the above letter to Government, to state that the Chief Engineer, Department Public Works, entirely agrees with Colonel A. Cotton with respect to the advisability of obtaining such information as shall enable Government, the Board of Revenue, and the Officers of the Department Public Works, to take from time to time a general view of the relative prices of articles of consumption in different parts of the Presidency, and of the variations which may be produced in these prices, and consequently in the condition of the people by the construction of works of irrigation and communication.

2. With respect to the mercantile community, the variations in prices to which their attention is necessarily paid appear to the Chief Engineer to be those of a character somewhat different from that of the variations to which Government must have regard; merchants must obtain information of this description much more frequently than Government require to have it reported; the merchant can engage almost immediately in a transaction suggested by a fleeting variation in price, whereas Government must design its public works on an examination of the average prices of articles, and having done this, all minor fluctuations which are in any way dependant on the state of works of irrigation or communication, will have been regulated as far at least as Public Works can effect this regulation.

3. The statements necessary to furnish this information can I think be easily obtained by Government through the Board

18th June, 1858.]

of Revenue, they may give the following items in consecutive columns.

1. The name of the place.
2. Its distance from the capital of the district.
3. Its distance from the sea.
4. Its population.
5. A list of several articles of consumption.
6. The prices of the above articles at the date on which the statement is prepared.
7. The average prices of the last five years.
8. Remarks as to the causes of a rise or a fall in the price of any article.

4. After the statements have been obtained and compiled, lithographed forms can be drawn up in this office for each district of the Presidency and furnished to Collectors; these forms may be filled up from the first to the 5th column in this office as soon as the first manuscript reports have been received, but not before, as each Collector should be the best judge of the names of the towns to be inserted in column 1.

5. Resolved in conclusion to state that the Chief Engineer believes that the South Arcot Gazette contains lists of the prices of articles in that district.

*Ext. Min. Con. 13th March 1858, P. W. D. No. 454.*

The Right Honorable the Governor in Council entirely approves the suggestions contained in the letter from Colonel A. T. Cotton, submitted with the Chief Engineer's Proceedings above recorded; and resolves to circulate these papers to all the Collectors through the Board of Revenue, with a request that they will furnish the price Tables of the description under notice, in the accompanying form A, to the Chief Engineer. Colonel Cotton proposes that the return be furnished quarterly, but the Government are of opinion that the variations in the prices during such short intervals will be too trivial to be worth the labor involved in the preparation of the tables, and therefore directs that they be made up bi-annually, of course calculated from the monthly Registers obtained for that purpose, and be forwarded direct to the Chief Engineer by the end of July in each year. The principal places in which the prices of articles are to be

taken, and the spots where they could be obtained cheapest in each district, should first be determined by its Collector, and he should then make arrangements for the prices in those places being registered regularly, and monthly returns being furnished to him. From these documents the return now called for should be prepared, and submitted to the Central Office punctually, commencing from the next Fusly. As the first return will be sent only after the end of the next Fusly, the Government direct that a special return in the accompanying form B, be sent to the Chief Engineer for the current Fusly, for immediate use. In preparing this return the prices will be taken in all the districts on the 30th April next, and the statement will then be prepared and sent to the Chief Engineer within the 15th of May following.

2. Colonel Faber will, on receiving these statements, be good enough to have them digested in his office in a convenient form, and submit the same for publication in the Fort Saint George Gazette.

3. Resolved that Colonel Faber's Proceedings, with its enclosure and this order, be transmitted to the Governments of Bengal and Bombay, and the North Western Provinces, the Commissioners of Mysore and Nagpore and the Residents of Hyderabad and Travancore, with a request that similar statements may be prepared and furnished for those territories, in order that the digest alluded to may be complete.

## A.

Statement of the general prices of Articles of consumption and export in the District of North Arcot, for Fusly 1268.

District of North Arcot, for 1863

| ARTICLES.                                         | Per.   | Prices in Wallajahpett. |    |    |            |    |    | Prices in Vellore. |    |    |            |    |    | REMARKS.                                                                                                  |
|---------------------------------------------------|--------|-------------------------|----|----|------------|----|----|--------------------|----|----|------------|----|----|-----------------------------------------------------------------------------------------------------------|
|                                                   |        | Fusly 1267              |    |    | Fusly 1268 |    |    | Fusly 1267         |    |    | Fusly 1868 |    |    |                                                                                                           |
|                                                   |        | RS.                     | A. | P. | RS.        | A. | P. | RS.                | A. | P. | RS.        | A. | P. |                                                                                                           |
| <i>Grains, &amp;c.</i>                            |        |                         |    |    |            |    |    |                    |    |    |            |    |    | Any information which may make this Return useful for the object stated, may be specified in this column. |
| Rice, 1st sort,                                   | Garce. |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Do. 2nd do.                                       | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Paddy, 1st do.                                    | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Do. 2nd do.                                       | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Cholum or Jonnaloo,                               | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Cumbu,                                            | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Raggy,                                            | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Veragoo,                                          | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Horse Gram,                                       | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Bengal Gram,                                      | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Oolundoo,                                         | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Wheat,                                            | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Linseed,                                          | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Edible Oil Seeds,<br>(Particulars to be entered.) | Garce. |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Sea Salt,                                         | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| <i>Other consumable Articles.</i>                 |        |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Straw,                                            | Candy. |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Firewood,                                         | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Bamboos,                                          | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Charcoal,                                         | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| <i>Articles of Export.</i>                        |        |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Cotton,                                           | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Sugar,                                            | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Hemp,                                             | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Hides,                                            | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Timber,                                           | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Pepper,                                           | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| <i>Building Materials.</i>                        |        |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Bricks,                                           | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Laterite Stones,                                  | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Splitting Granite,                                | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Limestones or Shells,                             | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Lime,                                             | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Sand Stone,                                       | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Slate,                                            | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Stone for road metal,                             | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |
| Iron Ore,                                         | do..   |                         |    |    |            |    |    |                    |    |    |            |    |    |                                                                                                           |

## MEMO.

| NAMES.              | Particulars of the places mentioned in the above Statement. |                            |                 | REMARKS. |
|---------------------|-------------------------------------------------------------|----------------------------|-----------------|----------|
|                     | Its distance from the Capital of the District.              | Its distance from the Sea. | Its Population. |          |
| Wallajahpett, - - - |                                                             |                            |                 |          |
| Vellore, - - -      |                                                             |                            |                 |          |

## B.

Statement of the prices of all the great staple Articles of consumption and export at different places in the District of North Arcot.

| at different places in the District of North Arcot. |        |                                            |    |    |                                            |    |    |          |    |    |
|-----------------------------------------------------|--------|--------------------------------------------|----|----|--------------------------------------------|----|----|----------|----|----|
| ARTICLES.                                           | Per.   | Wallajahpett.                              |    |    | Vellore.                                   |    |    | REMARKS. |    |    |
|                                                     |        | Prices as obtained on the 30th April 1858. |    |    | Prices as obtained on the 30th April 1858. |    |    |          |    |    |
|                                                     |        | Average price of the past 5 years.         |    |    | Average price of the past 5 years.         |    |    |          |    |    |
|                                                     |        | RS.                                        | A. | P. | RS.                                        | A. | P. | RS.      | A. | P. |
| <i>Grains, &amp;c.</i>                              |        |                                            |    |    |                                            |    |    |          |    |    |
| Rice, 1st sort,                                     | Garce. |                                            |    |    |                                            |    |    |          |    |    |
| Do. 2d do.                                          | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Paddy, 1st do.                                      | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Do. 2d do.                                          | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Cholum or Jonua-                                    |        |                                            |    |    |                                            |    |    |          |    |    |
| loo,                                                | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Cumbu,                                              | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Raggy,                                              | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Veragoo,                                            | do..   |                                            |    |    |                                            |    |    |          |    |    |
| Horse Gram,                                         | do..   |                                            |    |    |                                            |    |    |          |    |    |
| Bengal Gram,                                        | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Oolundoo,                                           | do..   |                                            |    |    |                                            |    |    |          |    |    |
| Wheat,                                              | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Linseed,                                            | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Edible Oil Seeds,                                   | do...  |                                            |    |    |                                            |    |    |          |    |    |
| (Particulars to be entered.)                        |        |                                            |    |    |                                            |    |    |          |    |    |
| Sea Salt,                                           | Garce. |                                            |    |    |                                            |    |    |          |    |    |
| <i>Other consumable Articles.</i>                   |        |                                            |    |    |                                            |    |    |          |    |    |
| Straw,                                              | Candy. |                                            |    |    |                                            |    |    |          |    |    |
| Firewood,                                           | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Bamboos,                                            | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Charcoal,                                           | do...  |                                            |    |    |                                            |    |    |          |    |    |
| <i>Articles of Export.</i>                          |        |                                            |    |    |                                            |    |    |          |    |    |
| Cotton,                                             | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Sugar,                                              | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Hemp,                                               | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Hides,                                              | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Timber,                                             | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Pepper,                                             | do...  |                                            |    |    |                                            |    |    |          |    |    |
| <i>Building Materials.</i>                          |        |                                            |    |    |                                            |    |    |          |    |    |
| Bricks,                                             | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Laterite Stones,                                    | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Splitting Granite,                                  | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Limestones or Shells,                               | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Lime,                                               | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Sand Stone,                                         | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Slate,                                              | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Stone for road metal,                               | do...  |                                            |    |    |                                            |    |    |          |    |    |
| Iron Ore,                                           | do...  |                                            |    |    |                                            |    |    |          |    |    |

NOTE.—As many headings as may be necessary may be added for the principal Towns, each containing two columns.

## M E M O.

| NAMES.          | Particulars of the places mentioned in the above Statement. |                            |                 | REMARKS. |
|-----------------|-------------------------------------------------------------|----------------------------|-----------------|----------|
|                 | Its distance from the capital of the district.              | Its distance from the Sea. | Its population. |          |
| Wallajahpett, - |                                                             |                            |                 |          |
| Vellore, -      |                                                             |                            |                 |          |

19TH JUNE, 1858.

The Chamber of Commerce having complained of the use of Native terms in the Season Reports, I am directed by the Board of Revenue to call your attention to their Circular dated 29th April 1856, and to request that you will carefully avoid the use of such terms in the Season Reports furnished by you.

Vide C. O. 11th June, 1858.

C. O. B. p. 26 of 1856.

22D JUNE, 1858.

I am directed by the Board of Revenue to inform you that an alteration is to be made in the heading of columns 2 and 3 of Quinquennial Form No. 16.

2. These headings at present are:—

| Column 2.   | Column 3.                    |
|-------------|------------------------------|
| Puttahdars. | Payacaries or under-tenants. |

3. In future the word "under-tenants" will not appear. Col. 2 will show the number of *resident*, and column 3 of *non-resident* Puttahdars.

| PUTTAHDARS. |               |
|-------------|---------------|
| Column 2.   | Column 3.     |
| Resident.   | Non-Resident. |

23D JUNE, 1858.

With reference to the Board's Circular dated 6th May 1852, Rule 7, I am directed by the Board of Revenue to request the punctual submission of your annual report on the result of the scrutiny into the competency of the securities deposited by public servants in your district.

Vide C. O. 26th Jan. 1857.

C. O. B. Vol. II., page 65.

25TH JUNE, 1858.

*Est. Min. Con. 3d June 1858, P. D. No. 668.**Vide Notes to C. O. Book Vol. 2, page 191.**" C. O. 3d June 1859.*

Para. 5. The Right Honorable the Governor in Council believes it is too common for public officers in their correspondence, to transmit official papers in *extenso* when extracts would suffice, without due consideration of all the matter contained in them, and without proper care to keep back any parts of them which might be likely to irritate or give offence, without conveying any needful information. He resolves to impress on all heads of offices the necessity for greater caution in this respect for the future.

30TH JUNE, 1858.

*Pro. of Govt. of India, 30th April 1858, No. 2590. (c)**Vide C. O. 21st Dec. 1857.**" 3d Dec. 1858.*

RESOLUTION.—On the 9th November last, this Government ruled that in future all cases in which Leave of Absence not notified in the *Government Gazette* is granted to Uncovenanted Servants in excess of the few days provided for in the Financial Resolution of the 12th June 1857, should be reported *monthly* to the Civil Auditor or the Military Auditor General, as the case may be, in a form annexed to the above order.

2. On the 24th of the same month, the Government of Bombay ruled that Members of Office Establishments of every grade may be allowed—

1. Privilege Leave.
2. Sick Leave.
3. Leave on Private Affairs.
4. Casual Sick Leave.
5. Casual Leave on Private Affairs.

And they directed that from the 1st January, an accurate record of all leave of absence granted under the above heads, should be kept in each Public Office, in five separate Registers according to certain prescribed forms.

3. The Government of Bombay also pointed out to the Heads of Departments the necessity of preventing any abuse of the privileges conceded, and explained the several conditions under which leave of absence, however urgent, may be obtained by

(c) Published in the Fort St. George Gazette of 1858, Vol. 1, page 1069.

office servants; and, lastly, directed their Civil Auditor to modify the forms of returns hitherto introduced by him, and to submit an annual Abstract of the returns in question for the information of that Government.

4. The Civil Auditor, Fort William, to whom the papers were forwarded for report, observes, that although the Forms prescribed by the Government of Bombay seem to be useful in enabling the Heads of Offices to maintain a check over the absentees of their Establishments, they do not appear to him calculated to meet the requirements of Audit Officers as well as the Form pre-

D.

*Monthly Statement of Leave of Absence of every description granted to Uncovenanted Servants drawing more than 10 Rupees per mensem in the office of the for the month of*

scribed by the orders of this Government under date the 9th November last.

He however exempts from objection the annexed form introduced by the Bombay Civil Auditor, which, with some modification, would, in his opinion, tend to simplify and facilitate the means of checking absentee accounts. He therefore recommends a general introduction of a statement of the above description.

|                       |                          |                 |                |                                       |                                      |                                                     |                                     |                                  |                            |                                     |                                        |                     |                              |                               |                                                                     |          |
|-----------------------|--------------------------|-----------------|----------------|---------------------------------------|--------------------------------------|-----------------------------------------------------|-------------------------------------|----------------------------------|----------------------------|-------------------------------------|----------------------------------------|---------------------|------------------------------|-------------------------------|---------------------------------------------------------------------|----------|
| Name of the Absentee. | Office held by Absentee. | Monthly salary. | Without leave. | Sick leave, under Sections IV. and V. | Private affairs, under Section VIII. | Special leave on private affairs, under Section IX. | Privilege leave, under Section VII. | Casual leave on private affairs. | Casual leave for sickness. | Period of absence during the month. | Amount of deduction from the salaries. | Rate of deductions. | Name of substitute (if any.) | Amount payable to substitute. | Net Amount to be retrenched from Pay abstract, for the above month. | REMARKS. |
|-----------------------|--------------------------|-----------------|----------------|---------------------------------------|--------------------------------------|-----------------------------------------------------|-------------------------------------|----------------------------------|----------------------------|-------------------------------------|----------------------------------------|---------------------|------------------------------|-------------------------------|---------------------------------------------------------------------|----------|

5. The Civil Auditor, Fort William, further observes that the Resolution of the Government of Bombay, "would appear to treat casual sick leave and casual private affairs leave as being distinct from the sick leave for 15 days in the course

## 2ND FORM.

*Register showing the period of Absence of Members of the Establishment of drawing 100 Rupees a month and upwards, on Leave on Private Affairs, under Sections VII., VIII. and IX., of the Uncovenanted Absentee Rules, dated 22d February 1856, for the Year.*

(The same Statement as No. 1.)

NOTE.—Column 6 will, of course, be blank when leave is given under Section VII.

## 3RD FORM.

*Register showing the period of Absence of Members of the Establishment of drawing more than 10 Rupees a month, on Casual Leave, under the provisions of the Financial Resolution of the Government of India, dated 19th March 1858, for the Year.*

| Names. | Salaries. | Number of days absent in each of the following months. |           |        |        |      |       |       |         |            |          |           |           | Total number of days absent in the year. | REMARKS. |
|--------|-----------|--------------------------------------------------------|-----------|--------|--------|------|-------|-------|---------|------------|----------|-----------|-----------|------------------------------------------|----------|
|        |           | January.                                               | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |                                          |          |
|        |           |                                                        |           |        |        |      |       |       |         |            |          |           |           |                                          |          |

9. In regard to sick leave and private affairs leave, granted to Ministerial Officers drawing less than 100 Rupees and more than 10 Rupees a month, His Honor in Council desires that a separate Register may be opened in the following form:—

*Register showing the period of Absence of Members of the Establishment of drawing less than 100 Rupees and more than 10 Rupees a month, on leave granted to them according to the spirit of the Uncovenanted Absentee Rules, dated 22d February 1856, for the Year.*

| NAMES. | Salary. | Nature of Leave. | Number of days absent in each of the following months. |           |        |        |      |       |       |         |            |          |           |           | Total number of days absent in the year. | Amount deducted from the salary of the Absentee in each of the following months. | REMARKS. |
|--------|---------|------------------|--------------------------------------------------------|-----------|--------|--------|------|-------|-------|---------|------------|----------|-----------|-----------|------------------------------------------|----------------------------------------------------------------------------------|----------|
|        |         |                  | January.                                               | February. | March. | April. | May. | June. | July. | August. | September. | October. | November. | December. |                                          |                                                                                  |          |
|        |         |                  |                                                        |           |        |        |      |       |       |         |            |          |           |           |                                          |                                                                                  |          |

10. It does not appear to His Honor in Council to be necessary that the Heads of Offices should furnish the Civil Auditor with a "Monthly Statement of Leave of Absence of every description granted to Uncovenanted Servants," &c., in addition to the Monthly Statement prescribed by the orders of this Government, dated 9th November last; but he is of opinion that the Bombay Civil Auditor's form D, which is substantially the same as the form laid down in the orders of this Government above referred to (except as regards the columns headed "Without leave" and "Casual leave on private affairs") and which the Civil Auditor, Fort William, recommends to be generally introduced with some modifications (not specified), may, with advantage, be introduced in substitution of the form prescribed by the orders of the 9th November last. He desires, however, that the column headed "Casual leave on private affairs" may be struck out of the statement.

11. With reference to the column headed "Without leave," His Honor in Council remarks that "Absence without leave" renders the absentee liable under Section II. of the Rules to loss of appointment with entire forfeiture of salary for the whole period of such absence; but this penalty will not always be enforced, and in cases in which it is not enforced, the absence shall not count in the period of the absentee's service.

12. The Alphabetical Register introduced in his office by the Civil Auditor at this Presidency is highly necessary; but it ought, His Honor in Council thinks, to be in the following Form:—

*Annual Absentee Register of Uncovenanted Servants drawing more than 10 Rupees a month in the year alphabetically arranged.*

| Name of Absentee. | Office held by Absentee. | Monthly Salary. | ABSENT.        |                                |                                       |                                              |                                            |                                                                                          |
|-------------------|--------------------------|-----------------|----------------|--------------------------------|---------------------------------------|----------------------------------------------|--------------------------------------------|------------------------------------------------------------------------------------------|
|                   |                          |                 | Without Leave. | On Sick Leave under Section V. | On Privilege Leave under Section VII. | On Private Affairs Leave under Section VIII. | On Private Affairs Leave under Section IX. | On Casual Leave under the provisions of the Financial Resolution, dated 19th March 1858. |
|                   |                          |                 |                |                                |                                       |                                              |                                            |                                                                                          |



13. Adverting to the remark of the Civil Auditor, Fort William, that Uncovenanted Servants "can claim" privilege leave and casual leave, His Honor in Council desires that that Officer's attention be drawn to Section IX. of the Uncovenanted Absentee Rules, wherein it is distinctly explained that no leave on private affairs is claimable as a matter of right; and to para. 1 of the Financial Resolution, dated 19th March last, wherein it is stated that casual leave *may* be granted by the Heads of the Offices at their discretion.

ORDER.—Ordered, that a copy of the foregoing Resolution be forwarded to the Home Department, for information and guidance, and for communication to the Government of Bombay, and that the original paper noted in the margin\* be returned to that department, a copy being kept for record.

\* Omitted.

Ordered, that a copy of the Resolution be forwarded to the Departments, Governments and Officers noted in the margin† for information and guidance.

† Omitted.

10TH JULY, 1858.

*Ext. Min. Con. 2d July 1858, R. D. No. 908.*

*Vide C. O. 3d June 1858.* Resolved that the Board of Revenue be requested to circulate the subjoined order to all Revenue authorities under their jurisdiction.

Whereas lands exempted wholly or in part from the payment of the public Revenue are frequently required for public† purposes, and hitherto in granting money compensation for such lands so taken up, or other similarly exempted lands in substitution for them, it has been the custom to take the validity of such exemption for granted; and whereas in the opinion of Government such a course is likely in many cases to be detrimental to the interests of the State, inasmuch as the compensation is granted for the supposed deprivation of rights the extent or even existence of which, is unknown. The Right Honorable the Governor in Council is pleased to direct that from and after the

† Railways.  
Roads.  
Canals.  
Public buildings.  
Military Cantonment, &c.

date of this order, no compensation for the loss of any such land shall be applied for, without at the same time placing Government in a position to decide upon the validity and extent of the claims to the compensation, by furnishing a statement in the prescribed Tabular form, shewing the tenure and claim by which the privileged lands are held.

12TH JULY, 1858.

*Ext. Min. Con. 28th June 1858, R. D. No. 883.*

*Vide C. O. 28th April 1858.* Ordered to be communicated to the  
" 15th Dec. " Board of Revenue. They will instruct the Collectors to attend to the suggestions contained in paras. 2 and 3\* of the letter from the Telugu Translator to Government.

\* Para 2 omitted as Act XV. 1858 is no longer in force.

*Telugu Translator, to Chief Secy. to Govt. 9th June, 1858.*

3. I would also suggest that a note should be added at the foot of the title page†, intimating for whom the work was printed. The note should be both in English and in the Vernacular language in which the work may be printed. Every person into whose hands it might come would then know that the work was not a Government publication.

† Of books printed for private parties at the Collectorate Presses.

13TH JULY, 1858.

*Govt. of India, to Govt. of Fort St. George, 8th June 1858, No. 216.*

As it is probable that, in rewarding the good services of those who may have distinguished themselves in aiding the British Government during the late disturbances, grants of land, either entirely or in part rent-free, may be made to such persons in perpetuity or for a term of years, I am directed to intimate that, in the opinion of the Right Honorable the Governor General, it is very desirable that these grants should be conferred by a written deed, and that an express condition should be inserted, making the continuance of the grant dependent on the good conduct of the grantee and his successors, the holding being liable to resumption in case of any violation of this condition.

*Vide C. O. 16th Jan. 1858.*  
" 8th Jan. 1859.

2. I am to add, that it is contemplated to introduce in the Legislative Council a Bill to legalize the confiscation of all rent-free holdings, on proof of the misbehaviour of the party in possession; but even in the event of this becoming Law, His Lordship would still consider it advisable to insert the above condition in all future grants of a like nature.

16TH JULY, 1858.

*Vide C. O. 22d June, 1858.* In consequence of the Jummabundy accounts received from several districts for Fusly 1266 not having been prepared with perfect accuracy, the following instructions are given to ensure precision and uniformity hereafter.

STATEMENT No. 1.

2. I. Some small estates which have reverted to Government in Ganjam; Oravundoor and Mullapady in Salem; Vencatagherrycotah in North Arcot; and Cochin in Malabar, have been entered in column 2 of this statement as separate talooks, thus causing an apparent augmentation in their number. Such estates ought to be incorporated for purposes of account in the adjoining talook, and it may be laid down as a general rule that only so many talooks should be entered as there are Tahsildars in the district. In other Talookwar Statements also, the entry of talooks should be made on this principle.

II. In column 3 of this statement the ryotwary villages only are shewn, and it does not appear how many other villages there are on various tenures. In the Quinquennial Return, No. 15, this information is given, but the Board require to know annually the changes which take place in the tenures of villages, and Collectors are therefore requested to append hereafter a footnote to column 3, shewing the number of villages under each other mode of settlement.

III. Column 5 shows the stations where the Jummabundy was made. Whenever the settlement of more than one talook has been made at the same station, the Collector should explain the cause in a footnote below the column.

IV. In column 6 the Collectors of some districts show the time taken up for the distribution of puttahs, while others in-

clude the previous period which has been occupied by their establishments in the preparation of the Jummabundy accounts. In future, the time during which the Collector is himself present in the talook and engaged in the settlement, is to be shewn.

3. Statement 3 with its enclosures A and B next call for some detailed remark. The headings of Statement 3 and its enclosure A have apparently led to a supposition that they were intended to show the actual "cultivation," instead of the *occupancy* of lands; but in ryotwary villages all lands *entered in the ryots' puttahs* must be brought into these accounts as their special design is to show all the details of the settlement. Where full remission has been granted on entire fields in consequence of their being waste from want of water or other sufficient cause, this remission, besides being included in the general amount of remissions in column 23, will afterwards appear separately on two occasions. In the abstract statement enclosure B it will constitute the item called "waste remitted" and in Statement No. 4 it will appear among the details of remission as "Caboolaty Bunjer." Thus the extent of land entered in column 21 of Statement 3 will correspond with the *total holdings* shewn in enclosure B, and the remissions in column 23 will agree in amount with those of Statement No. 4. At the conclusion of this paper, the Board will explain the principles by which Collectors are to be guided in allowing land to be occasionally retained in puttahs, without any portion of its assessment being demanded.

4. In filling up Statement No. 3 and its enclosures, the following points are to be attended to.

I. The number of villages entered in column 2 should correspond with that in column 3 of Statement No. 1.

II. In column 25 headed "Sundry items" (formerly called "Ready money") the jody of entire shotrium and enam villages and peshcush beriz have been occasionally included. These entries are incorrect, as the jody of detached enam lands, which form part of ryotwary villages, should only be entered in this column. Peshcush beriz is to appear in column 2 of statement No. 10, and the jody of entire shotrium and enam villages in column 3 of that statement.

III. In enclosure A the entries of cultivation have been made differently by different Collectors. In some instances "dry converted into wet and garden" has been entered under the head of "dry," and in others under the heads of wet and garden. Uniformity is necessary and Collectors are therefore instructed to retain under the head of "dry," the extent and original assessment of all dry lands temporarily converted into wet or garden. All garden converted into wet should, in like manner, remain under the head of garden. The *teerwa jasty* levied on these lands will be entered in enclosure A, and if *fasal jasty* is leviable on them, it is to be brought to account *under the head of teerwa jasty*.

IV. In enclosure B the Collectors of many districts, when entering the ryots' holdings, enter only the lands actually cultivated in the preceding year, instead of including also the "waste remitted." This course is incorrect. The entire holding, or in other words, all the land entered in the *puttahs* should be shewn.

V. The item "waste remitted" should indicate only *whole* fields left waste, and not "shamilat bunjer."

VI. The entries shewing the assessment of ryots' holdings should include both *fasal jasty* and *teerwah jasty*.

## STATEMENT No. 4.

1. Occasional remissions or those granted at the *jum-mabundy* with reference to the state of the season.
2. Fixed remissions.
3. Deductions for the payment of village servants, &c.

II. In detailing the particulars of "sundry items" on the back of this statement, the *jodegee*, &c. of detached *enams* situated in *ryotwar villages* should alone be entered, and the total is to correspond with that of column 25 of Statement No. 3.

## STATEMENT No. 6.

6. I. In this statement the *cowle* assessment "as per last *Fusly*" is not to include *fasal jasty* and *teerwa jasty*.

II. The remissions on account of *cowle* entered in this statement, should correspond with the *cowle* remissions in State-

ment No. 4. Remissions granted for *cowle* land left waste, if entire fields, should be included in the head of "waste remitted" in enclosure B No. 3, and in that of *shamilat bunjer* in Statement No. 4 if for parts of fields.

## STATEMENT No. 8.

1. Tax on trade.
2. Do. on looms.
3. Professional tax.
4. Tax on houses.
5. Tax on cattle, sheep and goats, &c.
6. Sundry or Miscellaneous taxes.

7. The items of *moturpha* tax should be detailed in this Return in the order noted in the margin, so as to be embodied easily in the accounts submitted to Government with the Board's General Report.

## STATEMENT No. 10.

8. I. The total *ryotwar beriz* entered in column 6 of this Return and the *many beriz* in column 7, should correspond respectively with column 26 of Statement No. 3, and with column 22 of the separate enclosure 3 A.

II. Enclosure A being an abstract of Statement No. 10, care should be taken to make the entries in it agree with those in Statement No. 10.

III. Enclosure B, in No. 10, should have its entries of cultivation in column 2, to correspond with those in columns 3, 5 and 9 of Statement No. 3. In column 3, the original assessment should be entered as per survey, and all deductions of a permanent nature, which have been subsequently made, whether in the shape of a per centage remission or otherwise should be shewn in column 4.

IV. A separate Return should be appended to this Return, shewing the extent of land affected by permanent remissions, and the extent unaffected by them in the form accompanying the Board's Circular of 7th August 1856.

## STATEMENT No. 11, ENCLOSURE A.

9. In the form for this enclosure, no headings have been opened for Salt, Sea Customs, and Sayer; but as it is necessary that the total Demand, Collection and Balance should correspond with those in Statement No. 11, these items are to be shewn on a separate piece of paper attached to the statement.

## STATEMENT No. 12.

10. I. The entire balance due on *Zemindaries* at the close of the *Fusly*, is

given in column 6, but particulars of the balance, as current and arrears, are required, and two additional columns should be opened for the purpose of shewing them.

II. The estates under Circar management, either from minority or from other causes, should be shewn in another column opened for "Remarks."

STATEMENT No. 13. 11. I. The Fuslywar details of land revenue arrears are now given in the aggregate. Particulars of them should be furnished separately for "permanently settled" and "not permanently settled" lands.

II. The irrecoverable balance recommended for remission, in column 11 of the above statement, should be particularized Fuslywar as follows, in a separate paper attached to the statement.

1st. Amount of irrecoverable arrears recommended for remission up to last Fusly.

2d. Collections which may have since been made on account of the above.

3d. Amount now remaining for remission.

The Collections alluded to in the second of the above items, should be brought to account under the head of "Extra Revenue," and be detailed Fuslywar and Itemwar in the statement of "Extra Revenue."

III. Transfers from one head of revenue to another, and of the recoverable amount to the irrecoverable head, and *vice versa*, should be noticed in the column of remarks.

The above additions to Statement No. 13 will bring the particulars of arrears before the Board, so as to enable them to be easily embodied in the accounts which accompany the Board's General Report. When Collectors enter into details of arrears in their Jumwabundy Reports, they are requested to make their recommendations, &c. agreeably to Statement No. 13.

STATEMENT No. 14.

Bellary, Tinnevely,  
Trichinopoly, Madras.

12. I. The collections in this statement differ from those in Statement No. 11. in the marginal districts; but except for any difference caused by the item of "Refunds of charges" the collections in these two statements should agree.

II. A foot-note is to be added to the abstract at the end of Statement No. 14, dividing the total charges exhibited in column 3 into the following two heads:—

1st. Establishment charges, viz. the salaries of Collector, huzur and district servants, and the Saderward.

2d. "Extra charges" comprising all other items.

13. In addition to the foregoing instructions, a general request is made, that Collectors will be careful to preserve due agreement between all statements which are intended to correspond, and to give requisite explanation in foot-notes when differences exist. The entries of D C and B should correspond with those in the closing D C and B statement of the year, and where there is any discrepancy, the cause of it should be explained in the Settlement Report.

14. The Quinquennial Returns received by the Board for Fusly 1266 call for the following remarks.

STATEMENT No. 15. 15. I. The Ayacut extent shewn in column 3 should correspond with that in column 2 of Statement No. 20, and the number of ryotwar villages and hamlets in columns 5 and 6 with those entered in Statement No. 3. The information regarding rented, enam and shotrium villages, which is called for in the printed note at the foot of the statement, has been generally omitted, and should be carefully given in future.

II. The heading or most important entries in the statement and in its enclosure A, should be compared with those of the previous return, and such fluctuations as require notice should be explained in the column of remarks. This course is also to be followed with respect to Statements Nos. 16, 17, 18, and 20.

STATEMENT No. 16. 16. The total number of puttahs shewn in this return should correspond with the number in the Rent Roll Statement No. 19 and with that in the Annual Statement No. 1, and when they differ, the cause should be explained.

STATEMENT No. 19. 17. The total puttah beriz in this return should correspond with the amount of ryotwar settlement in Statement No. 3.

## STATEMENT No. 20.

18. The total of the Circar cultivation and assessment entered in columns 42 and 43, is to be shewn in a foot-note divided into ryotwar and aumany, so as to correspond with the cultivation entries in the settlement accounts of the Fusly under report.

19. In conclusion, the Board will explain the principles by which Collectors are to be guided in allowing ryots to retain in their puttahs entire uncultivated fields on which the assessment has been fully remitted, now that the dittum has been abolished and a general rule established that a ryot is responsible for the assessment of all land for which he has not given a razeenamah.

20. With respect to *Nunjah* land for which Government undertakes to supply irrigation, it is evident that the owner has a claim to full remission, when the land cannot be cultivated from a want of water. In these cases the ryot has, in the Board's opinion, a further right to demand that the land be retained in his puttah, as his tenure, or right of occupancy, ought not to be weakened by the failure of Government to supply water, in consequence of which he has already lost his ordinary profits.

21. But with respect to Poonjah and garden lands, circumstances are different, and the course to be pursued cannot be laid down with equal precision. Instances will indeed occur where, for special accidental reasons, the Collector may see cause to remit the assessment in full, allowing also the further indulgence of the land being retained in its occupant's puttah. There are also

\* Poodoogal in some Southern Districts.

lands which, as distinguished from ordinary waste, are left occasionally\* fallow in the routine of agriculture, and for which it has been usual to grant remission, retaining the land in its occupant's puttah for cultivation in the ensuing year. While the revision of the assessment is still incomplete, the Board will leave it discretionary with Collectors to continue this system where it appears advisable to do so, but they expect that care will be taken to grant the indulgence only in clear cases, so that the settlement accounts may not be swelled unnecessarily with waste, and the rule of charging for all lands retained in puttahs may be brought gradually into operation. As the ryots can now improve Poonjah lands by sinking wells and planting trees without any extra

taxation, and these lands can generally be turned to some account during the year, it is not inequitable to demand payment of the assessment when they are retained in a ryot's holding, and after the assessment has been revised, the Board hope that there will be no difficulty in carrying out fully this principle. Meanwhile the Board will be glad to receive any proposals for dealing with fallow lands which the peculiarities of their districts may lead Collectors to offer.

22. The instructions now given do not interfere with a Collector's discretionary power of remitting the full assessment on waste at the settlement, and accepting then a razeenamah if sufficient reason is shewn for the land not having been relinquished within the fixed period. In these cases the lands will be struck out of the accounts and appear in enclosure B of Statement No. 3 among the lands given up.

23. As the actual cultivation is not shewn in the present settlement accounts, Collectors are requested to send a separate statement with their Jumma-bundy Reports shewing it *Talookwar*. This statement might be prepared in the form of the present Statement No. 3 from column 1 to column 24. For ryotwar villages it should include fields partly cultivated (*Shamilat Bunjer*) but not the entire fields which fall under the heads of either "waste remitted" or "waste charged."

20TH JULY, 1858.

(To Collectors of Rajahmundry, South Arcot, Tanjore, and Malabar.)

Ext. Min. Con. 15th July, 1858, R. D. No. 971.

Vide C. O. 6th Nov. 1857.

" 2d Sept. 1858.

In proposing to carry out the views of the Government of India, as to an assimilation of the Land and Sea Tariffs for imports and exports between the Madras Territories and Foreign Settlements in this Presidency, the Board of Revenue suggested the continued exemption from duty of small quantities of certain petty articles of consumption, such as betel and grain, on the ground that the French and English villages around Pondicherry were so intermixed, that the removal of the privilege would bear hardly on the poorer classes; and the Government approving this suggestion in Extract Minutes Consultation, 16th June 1857,

No. 595, directed the Board of Revenue to draw up and introduce at once the necessary Schedule, and remarked that it would be sufficient for the Board to report the circumstance, on the orders of the Government being carried out. These instructions were at the same time reported to the Government of India, and their approval was given in their letter of the 24th July 1857, No. 1109.

\* 11th June 1858, No. 2037.

2. With the above letter,\* the Board of Revenue forward a Notification, with Schedules, general and special, appended, framed to give effect to the orders of Government for the assimilation in question, providing also for the exception recommended by them; the special Schedules being applicable to the trade of South Arcot, Tanjore, Malabar, and Rajahmundry. The Board at the same time report a suggestion of the Collector of South Arcot, that, as certain articles, specified by them in para. 3 of their letter, such as coffee, ghee, turmeric, oil seeds, &c., are shipped in large quantities at Pondicherry, they should be declared liable to duty, but in order to relieve the consumers within French limits, that the French Government should be requested to collect the duty under arrangements similar to that in operation in respect to grain. The Government approve the publication by the Board of the proposed Notification and Schedules,† which may be brought into force from the 1st August 1858; and resolve that the Special Agent be directed, through the Board, to move the French Government to agree to collect, on behalf of the British Government, the duty on the articles excepted from frontier taxation, on their export from French ports, in the same manner as they collect the customs on all British imported grain exported from French ports by sea. It will be understood, as suggested by the Board themselves, that in the event of the French Government not agreeing to the arrangement, the duty will be levied by the Collector of South Arcot, in the same manner as upon the other articles enumerated in the Schedule.

3. It is always to be recollected in abolishing duties merely because the sum levied is small, that the time may come when the trade may increase, and then the same reason does not hold good; the export and import of these articles should therefore be carefully watched.

24TH JULY, 1858.

Vide C. O. 17th Dec. 1857.

" 24th Mar. 1859.

\* Annexed.

Ordered that copy of the above Extract Minutes\* Consultation be forwarded to all Collectors for their information.

2. The altered rates of charge sanctioned in para. 3 will be carried out at all Bungalows already furnished; the rules should be so modified as to show the charge at each Bungalow, i. e. where servants are entertained, the rules hung up in such buildings will show only the higher rates which are charged in them, and the rules in unfurnished bungalows will give only the lower rates chargeable for them.

3. The cutlery and plate sanctioned in para. 2 will be supplied by the Board without delay.

Board of Revenue to Govt. 7th June 1858, No. 1996.

In accordance with the instructions conveyed in para 3 of Extract Minutes Consultation, 24th June 1857, R. D. No. 639, I am directed by the Board of Revenue to forward a carefully prepared estimate of the expense likely to be incurred in furnishing Public Bungalows on frequented or important lines of roads.

2. The accompanying statement contains a list of all the bungalows in the Presidency, which the Board think it necessary to furnish. The number of travellers who halted at each in the course of the latest year for which the Board possess returns, is noted in the statement.

3. The total number of bungalows now proposed to be furnished is 217, of which 44 will require furniture according to the first standard, and 173 according to the second. The Board propose entertaining

Note.—The bungalows already furnished on the Southern road and in Coimbatore are not included in this total.

extra servants at 36 bungalows, where the fees from travellers will cover the additional expenditure. A sweeper and sepoy are already employed, but the services of the latter will not be required where the full number of regular servants is kept up.

4. The Board regret to state that their former estimates are in some respects too low. They find that they cannot procure cutlery and plated ware for the prices originally mentioned, of

a sufficiently good and durable quality. Travellers already complain greatly of the inferiority of these articles, and it would be more economical in the end to procure them at the higher prices noted in enclosure No. 2. The revised estimates will amount to about Rupees 175 and 136 for the two descriptions of bungalows. The Board request authority to supply fresh cutlery and plated spoons, &c. to the 14 bungalows already furnished at an estimated cost of Rupees 1,107 which provides for a few as a reserve and for punkah wheels and brass hooks, the necessity of which was explained in the Board's letter dated 18th May 1857.

5. The Board originally contemplated a third or lower scale of furniture for isolated bungalows not much frequented, but on again examining the list No. 2 in their letter dated 19th January 1857, they do not think it worth while to supply less to any building which it may be thought desirable to furnish.

6. The Board anticipate some difficulty in procuring the necessary articles in this country, and the best plan would probably be to procure them and a reserve to supply breakages from England. Of course in this case the estimates could not be closely adhered to, and there would be the additional risk of breakage on the passage, but the articles would be of a superior description and it is doubtful whether the quantity required could be procured here.

7. In para. 4 of the Extract Minutes Consultation, 24th June last, the Government left it to the Board to reconsider the question of the fee to be levied for the occupation of furnished bungalows. They still think the full rate of 1 Rupee for each adult will press heavily on many travellers. But as that rate prevails in Bengal and the purchase of the furniture, &c. will amount to a large sum, they will not propose any alteration where servants are also retained. At the other bungalows where extra servants are *not* employed, the Board think the charge may with propriety be reduced to  $\frac{1}{2}$  Rupee for the whole day, and 4 Annas for a stay not exceeding six hours. The Board have extended the period in the latter from four to six hours, because as there are no regular and efficient servants at such bungalows, the traveller may reasonably expect a little more time to procure his supplies and meals.

8. In Chingleput the question has been raised whether two friends occupying the same room should *each* pay the full fee according to their period of occupation, and the Acting Collector of South Arcot urges that a reduced fee should be charged for a gentleman and his wife occupying the same room. In the latter case the Board think fees of 6 and 12 Annas may be levied at bungalows which are merely furnished, and fees of 12 Annas and  $1\frac{1}{2}$  Rupee at those where servants are also kept, for both persons. In the former case the Board think the full rate for each traveller should be charged. As regards the period fixed for a short halt, and to which Mr. Taylor also takes exception, the Board remark that they originally recommended eight hours.

9. The Collector of Coimbatore has, in anticipation of sanction, furnished six of the bungalows in his district, and under the circumstances, the Board request that they may be authorized to pay him the sum actually expended, viz. Rupees 371-7-9.

10. The cost of furnishing the bungalows now selected will amount at the revis-

|                                                    |        |            |
|----------------------------------------------------|--------|------------|
| * Bungalows.                                       |        |            |
| 44 first class at Rupees 175 each.....             | 7,700  | 0 0        |
| 173 second class at Rupees 136 each.....           | 23,528 | 0 0        |
|                                                    | Rs...  | 31,228 0 0 |
| † 36 Cooks at 6 Rupees per mensem each. „          | 216    | 0 0        |
| 28 Maties at $3\frac{1}{2}$ per mensem each..... „ | 98     | 0 0        |
| Per mensem..... „                                  | 314    | 0 0        |
| Per annum..... „                                   | 3768   | 0 0        |

be saved to Government. The estimate of ever makes no provision for breakage, &c.

ed-rates to about Rupees \*31,228 and the charge for Establishments will be Rupees †314 per mensem. The batta of several pensioned sepoy will however Rupees \*31,228 how-

- † 1. Northern trunk road to Calcutta with branch lines to Hyderabad from Ongole and Masulipatam.
2. Southern trunk road to Trevandrum via Chingleput, Tindevanum, Trichinopoly, Madura and Palamcottah.
3. North west road from Madras via Cuddapah to Bellary and Dharwar with branches to Kurnool and Hyderabad.
4. Coast line through Malabar and Canara.
5. Line from Madras to Bangalore via Chittoor.
6. Line from Madras to the western coast via Salem and Coimbatore, with cross lines to Trichinopoly and Ootacamund.

11. If the present arrangement is sanctioned the bungalows† on the six important lines noted in the margin will be comfortably furnished besides those on several cross roads of less importance.

No. 1.

| District.                     | Road.                                       | BUNGALOWS.           | No. of Travellers. | Class of Furniture. | REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------|---------------------------------------------|----------------------|--------------------|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ganjam.                       | Madras to Calcutta.                         | Itchapoor.....       | 45                 | 2d                  | The four bungalows marked with an asterisk will be superseded when the new trunk road is opened, but as many others will then be built. The Board propose 2d class furniture for all the buildings except Ingelly. The articles will be transferred to the new bungalows when built. For Ingelly the Board suggest 1st class furniture and a cook on 6 and maty on 3½ Rupees monthly. The actual number of travellers at Causebogh is believed to be much in excess of that stated in the Acting Collector's list. Three new bungalows have been recently sanctioned in Extract Minutes Consultation, 23d November 1857, No. 2148 P. W. D. Public. |
|                               |                                             | Cunchelly.....       | 27                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Honopore*.....       | 33                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Causebogh*.....      | 6                  |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Panta Teekally*..... | 70                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Gopalpore*.....      | 59                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Berhampore and Russel-cundah. | Coast.                                      | Poondy.....          | 41                 | 1st                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Ingelly.....         | 155                |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Vizagapatam.                  | Madras to Calcutta.                         | Coopilly.....        | 29                 | 2d                  | The Board think 2d class furniture sufficient.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                               |                                             | Cottapollum.....     | 23                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Conadalt.....        | 28                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Vizianagram.....     | 13                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Chittavulsah.....    | 0                  |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Waltair.....         | 0                  |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Bhunnasieghy.....    | 6                  |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Yellamunchelly.....  | 76                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Cottavulsah.....     | 4                  |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Nuckapilly.....      | 13                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Loobaveram.....      | 10                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Cassimcottah.....    | 61                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Rajahmundry.                  | Coast.                                      | Wataadah.....        | 20                 |                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               | Madras to Calcutta.                         | Tooney.....          | 54                 | 2d                  | The Board propose a cook (on 6 Rupees) at Annaveram, and a cook (on 6 Rupees) and a maty (on 3½) at Rajahmundry.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|                               |                                             | Annaveram.....       | 100                | 1st                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Durmaveram.....      | 63                 | 2d                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Juggiahpettah.....   | 34                 | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Rajahmugger.....     | 52                 | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Rajahmundry.....     | 147                | 1st                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               |                                             | Pungodee.....        | 30                 | 2d                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|                               | Cross Road to Masulipatam from Rajahmundry. | Pengondah.....       | 5                  | None                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| District.            | Road.                                                    | BUNGALOWS.                      | No. of Travellers.   | Class of Furniture. | REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                    |                  |    |  |
|----------------------|----------------------------------------------------------|---------------------------------|----------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----|--|
| Rajahmundry (Contd.) | Cross Road to Masulipatam from Rajahmundry Cocanada, &c. | Nursapoor.....                  | 16                   | 2d                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          |                                 |                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
| Masulipatam.         |                                                          | Ellore.....                     | 69                   | 2d                  | The Board propose employing a cook and maty at the bungalows marked* and a cook only at the one marked.†                                                                                                                                                                                                                                                                                                                    |                  |    |  |
|                      |                                                          | Bhiemadole.....                 | 70                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Nullagerlah.....                | 70                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Gunnaveram*.....                | 122                  | 1st                 |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Ramchendra Appa-rowpettah*..... | 104                  | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Neddadavole.....                | 51                   | 2d                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Weyoor.....                     | 84                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Kunkepodoo.....                 | 66                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Bezwadah†.....                  | 93                   | 1st                 |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Ibrahimpotam.....               | 54                   | 2d                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Nundegamah.....                 | 10                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Cunchechacherla.....            | 21                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Schermahomedpettah.....         | 18                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Commarabunda.....               | 20                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Moongalah.....                  | 7                    | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Fort of Masulipatam.....        | 83                   | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
| Guntoor.             | Madras to Calcutta.                                      | Mungalagherry.....              | 2d                   |                     | The Collector proposes 2d class furniture with the addition only of a few articles which will make the charge for each bungalow Rupees 109½, instead of 92½ and Rupees 131 the Board's estimate for 2d and 1st class furniture respectively. Bauputla will have 2d class furniture only and Innacondah is not considered to require any. All the articles must be sent from Madras except Mattresses, Bolsters and Punkahs. |                  |    |  |
|                      |                                                          | Guntoor.....                    |                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Pruttipand.....                 |                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Purchoor.....                   |                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Incole.....                     |                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Coast Road to Masulipatam.      | Madras to Hyderabad. | Pondigul.....       |                                                                                                                                                                                                                                                                                                                                                                                                                             | No recent return | 2d |  |
|                      |                                                          |                                 |                      | Datchapally.....    |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          |                                 |                      | Pedigural.....      |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          |                                 |                      | Nacriul.....        |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          |                                 |                      | Rompechurla.....    |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
| Commalapaud.....     |                                                          |                                 |                      |                     |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Bauputla.....                   |                      | do                  |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |
|                      |                                                          | Innacondah.....                 |                      | None                |                                                                                                                                                                                                                                                                                                                                                                                                                             |                  |    |  |



| District. | Road.                              | BUNGALOWS.             | No. of Travellers. | Class of Furniture. | REMARKS.                                                                                                                                                                                                                                                                              |
|-----------|------------------------------------|------------------------|--------------------|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nellore.  | Madras to Calcutta and Hyderabad.  | Arumbauk.....          | 66                 | 2d                  | The Board propose entertaining a cook and maty at six bungalows marked with an asterisk, and a cook only at the three marked.†                                                                                                                                                        |
|           |                                    | Soolgoppetta*.....     | 188                | 1st                 |                                                                                                                                                                                                                                                                                       |
|           |                                    | Nalaballa†.....        | 96                 | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Wagely†.....           | 96                 | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Goodoor.....           | 18                 | 2d                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Vencatachellum.....    | 19                 | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Nellore*.....          | 425                | 1st                 |                                                                                                                                                                                                                                                                                       |
|           |                                    | Alloor*.....           | 396                | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Mamilladoorvoo*.....   | 104                | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Ramapatam†.....        | 77                 | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Singaricoondah*.....   | 100                | do                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Tungatoor.....         | 40                 | 2d                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Ongole*.....           | 101                | 1st                 |                                                                                                                                                                                                                                                                                       |
|           |                                    | Nagooloopalapaud*..... | 55                 | 2d                  |                                                                                                                                                                                                                                                                                       |
|           | Ongole to Hyderabad.               | Warumpilly.....        | 32                 | 2d                  |                                                                                                                                                                                                                                                                                       |
|           |                                    | Addunky.....           | 23                 | do                  |                                                                                                                                                                                                                                                                                       |
| Cuddapah. | Madras to Bellary.                 | Talla Prodatore.....   | 28                 | 2d                  | The Board consider 2d class furniture sufficient for all these buildings and do not propose entertaining extra servants at any of them. Furniture will be required for the Peelair Bungalow when built.                                                                               |
|           |                                    | Chettewaripilly.....   | 28                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Chelamakoor.....       | 20                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Appiapully.....        | 27                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Cuddapah.....          | 17                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Wontimittah.....       | 25                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Nundalore.....         | 21                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Poolempett.....        | 18                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Codoor.....            | 18                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Balapully.....         | 18                 |                     |                                                                                                                                                                                                                                                                                       |
|           | Cuddapah to Chittoor.              | Roychoty.....          | 2                  |                     |                                                                                                                                                                                                                                                                                       |
| Bellary.  | Bellary to Tharwar and Ranandroog. | Bellary A.....         | 35                 | 2d                  | The Collector proposes to entertain servants for four Bungalows (A). The number of travellers however appears too small to warrant this expenditure. For the same reason the Board propose 2d class furniture for all the buildings.                                                  |
|           |                                    | Coortany A.....        | 38                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Yettenbutty A.....     | New                |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Gandeganoor.....       | 21                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Horspett.....          | 29                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Bellahoonser.....      | 12                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Humpsangar.....        | 8                  |                     |                                                                                                                                                                                                                                                                                       |
|           | Bellary to Madras via Cuddapah.    | Purmadarenhully.....   | 14                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Gaotacull.....         | 18                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Goontacull.....        | 24                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Patacottachervoo.....  | 29                 |                     | The Board request sanction for the employment of a sweeper and sepy as usual at the Bungalow of Gettenbutty from the date of its completion. The Board have authorized the Collector to entertain these servants in anticipation of sanction, Board's Proceedings 26th November 1857. |
|           |                                    | Gooty A.....           | 44                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Royelcherroo.....      | 12                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    | Taudputry.....         | 16                 |                     |                                                                                                                                                                                                                                                                                       |
|           |                                    |                        |                    |                     |                                                                                                                                                                                                                                                                                       |

| District.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Bellary. (Continued.)          | Kurnool.                | Chinglepet.   | North Arcot.                   | South Arcot.                      |    |    |    |     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|-------------------------|---------------|--------------------------------|-----------------------------------|----|----|----|-----|
| Road.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Bangalore to Kurnool.          | Bangalore to Hyderabad. | To Bangalore. | Madras to Salem and Bangalore. | Madras to Bangalore and Cuddapah. |    |    |    |     |
| BUNGALOWS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | No. of Travellers.             | Class of Furniture.     |               |                                |                                   |    |    |    |     |
| Paulasamoodrum....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 15                             | 2d                      | 74            | 86                             | 1st                               |    |    |    |     |
| Pennacondah.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 20                             |                         |               |                                |                                   |    |    |    |     |
| Chemacottapully....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 9                              |                         |               |                                |                                   |    |    |    |     |
| Maroor.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 9                              |                         |               |                                |                                   |    |    |    |     |
| Anantapoor.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 16                             |                         |               |                                |                                   |    |    |    |     |
| Garuldinna. }<br>Penmedy. }<br>Peapully.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 0<br>under construction.<br>19 |                         |               |                                |                                   |    |    |    |     |
| Heerahall.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 24                             |                         |               |                                |                                   |    |    |    |     |
| Kurnool.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 53                             |                         |               |                                |                                   | 2d | 74 | 86 | 1st |
| China Takoor.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 0                              |                         |               |                                |                                   |    |    |    |     |
| Yeldoorty.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 13                             |                         |               |                                |                                   |    |    |    |     |
| Dhone.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 13                             |                         |               |                                |                                   |    |    |    |     |
| Poonamallee.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 74                             | 2d                      |               |                                |                                   |    |    |    |     |
| Vellore.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 86                             | 1st                     |               |                                |                                   |    |    |    |     |
| Amboor.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 102                            | 1st                     |               |                                |                                   |    |    |    |     |
| Chittoor.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 271                            | 1st                     |               |                                |                                   |    |    |    |     |
| Vencatgherry.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | 191                            |                         |               |                                |                                   |    |    |    |     |
| Palmanair.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 367                            |                         |               |                                |                                   |    |    |    |     |
| Pondicherry.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 85                             | 1st                     |               |                                |                                   |    |    |    |     |
| Cuddalore.....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 85                             | 2d                      |               |                                |                                   |    |    |    |     |
| REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                |                         |               |                                |                                   |    |    |    |     |
| There are two thatched Bungalows on the road from Cuddapah to Kurnool but they are private property.                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                |                         |               |                                |                                   |    |    |    |     |
| The Bungalows on the Southern line are already furnished. The Board think therefore that it will suffice to place second class furniture in the Poonamallee Bungalow. The Southern Coast line will probably require furniture when the Canal is completed.                                                                                                                                                                                                                                                                                     |                                |                         |               |                                |                                   |    |    |    |     |
| The Collector of North Arcot thinks the opening of the Rail renders it unnecessary to furnish any Bungalow. The Rail Road however will only render continuous lines of such buildings unnecessary—at particular stations there will be a greater number of Travellers. The Rail moreover will not affect the line to Cuddapah and Bangalore via Chittoor. The Board have selected five Bungalows which are much frequented by travellers and propose entertaining a cook and maty at all of them except Vellore where a cook only is required. |                                |                         |               |                                |                                   |    |    |    |     |
| The Bungalows on S. Trunk road are already furnished.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                |                         |               |                                |                                   |    |    |    |     |

| District.     | Road.                                 | BUNGALOWS.                                                                                                  | No. of Travellers.                | Class of Furniture.               | REMARKS.                                                                                                                                                                                                                                                                                                                                                              |
|---------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tanjore.      | Madras to Trichinopoly via Cuddalore. | Sheally.....<br>Mayaveram.....<br>Trivadotory.....<br>Combacorum.....<br>Cabistallum.....<br>Trivady.....   | 74<br>27<br>31<br>131<br>6<br>55  | 2d<br>do<br>do<br>1st<br>2d       | The Acting Collector considers furniture according to the lowest scale sufficient and has misunderstood the intention of Government as to servants. The Board propose 1st class furniture and servants only for Combacorum where the number of travellers is large. No extra servants will be retained at the other buildings which will all have 2d class furniture. |
|               | Trichinopoly to Negapatam.            | Senjeeputty.....<br>Tanjore.....<br>Hordachairy.....<br>Trivalore.....<br>Keevalore.....                    | 15<br>20<br>34<br>70<br>14        | 2d                                |                                                                                                                                                                                                                                                                                                                                                                       |
| Trichinopoly. | To Salem.                             | Sergampoor*.....<br>Moosery*.....<br>Tottiem.....                                                           | 12<br>19<br>33                    |                                   | The Bungalows on the Madras road, have already been furnished. Those marked* have been rendered useless by alterations in the lines of roads, but as fresh Bungalows have been sanctioned furniture will be required.                                                                                                                                                 |
|               | To Coimbatore.                        | Mungaverum.....<br>Poodoopollum*.....<br>Manavassy.....                                                     | 2<br>22<br>30                     |                                   |                                                                                                                                                                                                                                                                                                                                                                       |
| Trichinopoly. | To Tanjore.                           | Towagoody.....                                                                                              | 34                                | 2d                                |                                                                                                                                                                                                                                                                                                                                                                       |
|               | To Madras.                            | Nagamungalam.....<br>Covilputty.....<br>Tavarencoorchy.....                                                 | 44<br>78                          |                                   |                                                                                                                                                                                                                                                                                                                                                                       |
| Trichinopoly. | To Dindigul.                          | Manapara.....<br>Kulputty.....                                                                              | 21<br>5                           |                                   |                                                                                                                                                                                                                                                                                                                                                                       |
| Madras.       | Madras to Palanacottah.               | Cottaputty.....<br>Meyloor.....<br>Chittomputty.....<br>Madura.....<br>Teroonungalum.....<br>Omenputty..... | 131<br>135<br>63<br>19<br>83<br>9 | 1st<br>do<br>2d<br>do<br>do<br>do | The Board propose furnishing the first six, and keeping extra servants at the first two. The remaining six are excluded for the present because they are on cross roads, little frequented. The old crockery, &c. at the six first buildings may be transferred to them in the first instance, additions being made to supply deficiencies.                           |
|               | Palanacottah to Dindigul.             | Dindigul.....<br>Pulkanooth.....<br>Pulney.....                                                             | 11<br>1<br>10                     |                                   |                                                                                                                                                                                                                                                                                                                                                                       |
| Madras.       | Palanacottah to Dindigul.             | Paumbum.....<br>Petty Agraharum.....<br>Ammaya Naikanoor.....                                               | 12<br>15<br>12                    |                                   |                                                                                                                                                                                                                                                                                                                                                                       |

| District.   | Road.                                  | BUNGALOWS.                                                                                                                                                 | No. of Travellers.                                   | Class of Furniture.          | REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Tanjore.    | Madras to Palanacottah and Trevandrum. | Ardayoputt.....<br>Sauttoor*.....<br>Covilputty*.....<br>Kytair*.....<br>Shadelkhans Choultry.....<br>Tinnevely.....<br>Nangoonary.....<br>Panagoody.....  | 90<br>101<br>131<br>107<br>34<br>53<br>57<br>71      | 1st<br>2d                    | The Board propose the full establishment of servants at the three bungalows marked* and a cook only at Virdooputty.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|             | Palanacottah to Tutacotin.             | Tutacotin.....                                                                                                                                             | 32                                                   |                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Tanjore.    | Madras to Quilon.                      | Streevilypootoor....                                                                                                                                       | 14                                                   | None                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|             | Palanacottah to Tencausy.              | Aulencolum.....                                                                                                                                            | 4                                                    | do                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Coimbatore. | Ootacamund to Trichinopoly.            | Coonoor*.....<br>Metapollum*.....<br>Aunoor*.....<br>Avenashy*.....<br>Nulloor.....<br>Konghiem*.....<br>Vellacovil.....<br>Paramputty.....<br>Caroor..... | 120<br>90<br>20<br>150<br>11<br>46<br>30<br>20<br>25 | 1st<br>do<br>2d<br>1st<br>2d | This list comprises all the bungalows which the Collector considers it necessary to furnish, though there are others in the district. The Board however think the six marked† need not be furnished at present. The Collector has already furnished the six marked* but the Avenashy bungalow requires 1st class furniture instead of 2d which the Collector has supplied. The Board propose servants for four of the buildings, viz. Coonoor, Avenashy, Coimbatore and Metapollum. For the latter a cook on 6 Rupees will suffice, for the other three the Board propose a cook on 6 Rupees and a maty on 3½. The furniture, &c. can be procured in the district. |
|             | Coimbatore to Caroor.                  | Coimbatore*.....<br>Pulladom†.....                                                                                                                         | 100<br>9                                             | 1st                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Coimbatore. | Coimbatore to Madras.                  | Curmnttumpetty.....<br>Cheugapully.....<br>Perindovary*.....<br>Bhowany.....                                                                               | 83<br>20<br>30<br>10                                 | 2d                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| District. | Coimbatore. (Continued.) | Coimbatore Coimbatore to Mysore.<br>Road. | BUNGALOWS.                                                                                                                                                                                                          | No. of Travellers.                                                 | Class of Furniture.                 | REMARKS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------|--------------------------|-------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|-------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|           | Coimbatore to Oobly.     |                                           | Sattimungalum†.....<br>Kotamungalum†.....<br>Hassanoort†.....                                                                                                                                                       | 8<br>9<br>2                                                        | None                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           | Coimbatore to Madura     |                                           | Goodaloor.....                                                                                                                                                                                                      | 30                                                                 |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           |                          |                                           | Dharapooram†.....<br>Oodamulcottah†.....                                                                                                                                                                            | 2<br>2                                                             | None                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           |                          |                                           |                                                                                                                                                                                                                     |                                                                    |                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           | Madras to Bangalore.     |                                           | Vaniembady.....<br>Natrumpully.....<br>Mullapady.....<br>Kistnagherry.....<br>Soolagherry.....<br>Oosoor.....                                                                                                       | 26<br>9<br>27<br>52<br>31<br>42                                    | 1st<br>2d<br>do<br>1st<br>2d<br>1st | The Railway will probably cause an increase in the number of travellers on the line to Bangalore.                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|           | To Trichino- poly.       |                                           | Tripputtoor.....<br>Muttoor.....<br>Erumuttoo.....<br>Adamancottah.....<br>Tappoor.....<br>Womalore.....<br>Senkerry Droog.....<br>Salem.....<br>Wallor.....<br>Moonchawady.....<br>Namkul.....<br>Velayapully..... | 18<br>11<br>12<br>34<br>31<br>19<br>42<br>27<br>4<br>7<br>21<br>26 | 2d<br><br>2d                        | The Railway will ultimately supersede this line. The furniture can then be transferred to other lines.                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|           |                          |                                           |                                                                                                                                                                                                                     |                                                                    |                                     | The opening of the Railway as far as Salem will increase the number of travellers in this road.                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|           | Canara.                  | Coast Road.                               | Mangalore*.....<br>Soorakal.....<br>Caup.....<br>Oodipy.....<br>Cundapoora.....<br>Honore*.....<br>Coompta.....<br>Sirey*.....<br>Moonagode*.....                                                                   | 20<br>13<br>16<br>12<br>14<br>38<br>22<br>9<br>10                  | 2d                                  | The Board concur with the Collector that there is no occasion to furnish all the bungalows in this district. His proposal however which includes only the places marked with an asterisk seems to them too limited and they have added to his list those stations at which a reasonable number of travellers have halted. The Board propose to employ a cook on 6 Rupees and a matry on 3½ at Sumpajy only—and to place 2d class furniture in all the buildings except this one. The articles may be procured from Bombay and in the district. |
|           | Mangalore to Mercara.    |                                           | Feringepett.....<br>Panec Mangalore.....<br>Poottoor*.....<br>Madnoor.....<br>Soolia.....<br>Sumpajy*.....                                                                                                          | 21<br>24<br>23<br>26<br>67<br>124                                  | 1st                                 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

|  | Malabar.              | Cannara. (Can.)                                                                                                                                                                            | District.                                                         |
|--|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|
|  | Trunk Road.<br>No. V. | Honore via<br>Gnersippa to<br>Hurryhur.                                                                                                                                                    | Road.                                                             |
|  | Bungalows.            | No. of Travellers.<br>(Class of Furniture).                                                                                                                                                | REMARKS.                                                          |
|  | {                     | Kodkony... ..<br>(Falls)<br>Siddapore... ..                                                                                                                                                | 37<br>27 } 2d                                                     |
|  | {                     | Gunothe.....                                                                                                                                                                               | 1st                                                               |
|  | {                     | Palghaut* .....<br>Wanyakollom.....<br>Tirtalla.....<br>Ponany.....                                                                                                                        | 1st                                                               |
|  | {                     | Cochin* .....<br>Chetwyte.....<br>Tanur.....<br>Beypoor.....<br>Calicut*.....<br>Quilandy.....<br>Badagcherry.....<br>Tellicherry.....<br>Cannanore*.....<br>Payengady.....<br>Cawaye..... | 1st<br>2d<br>do<br>1st<br>do<br>2d<br>do<br>1st<br>do<br>2d<br>do |
|  | {                     | Alatur.....<br>Wadakavaherry.....                                                                                                                                                          | do<br>1st                                                         |

The Board propose entertaining a cook and maty only at the 4 Bungalows marked\* and supplying furniture according to the recommendation of the Acting Collector who has been requested to submit a Statement of the number of travellers who halted at each building during the last 12 months.

Furniture, &c. can be procured in the district or from Bombay.

|                        | No. | <i>At present.</i>    |                 | <i>Proposed.</i> |             |
|------------------------|-----|-----------------------|-----------------|------------------|-------------|
|                        | No. | Price.                |                 | No.              | Price.      |
| Table knives..... ..   | 6   | 2                     | 8 0             | 4 }              | ...10 8 0   |
| Dessert do. .... .     | 6   | 2                     | 8 0             | 4 }              |             |
| Carvers (pair)..... .. | 2   | 2                     | 8 0             | 2 }              |             |
| Table spoons..... ..   | 6   | 2                     | 0 0             | 4                | 12 2 8      |
| Dessert do. .... .     | 6   | 2                     | 0 0             | 4                | 9 2 8       |
| Tea do. .... .         | 9   | 1                     | 2 0             | 4                | 5 14 8      |
| Salt do. .... .        | 2   | 0                     | 5 4             | 2                | 3 0 0       |
| Table forks..... ..    | 6   | 2                     | 0 0             | 4                | 12 2 8      |
| Dessert do. .... .     | 6   | 2                     | 0 0             | 4                | 9 2 8       |
|                        |     | Rs. 16                | 15 4            |                  | Rs. 62 1 4  |
|                        |     | Deduct discount (say) | 20 per cent.... | 12 6 4           |             |
|                        |     |                       |                 |                  | Rs. 49 11 0 |
|                        |     |                       |                 |                  | 16 15 4     |
|                        |     |                       |                 | Excess ... Rs.   | 32 11 8     |

*Revised Estimates.*

|                                             | Rs.          | A. | P. |
|---------------------------------------------|--------------|----|----|
| 1st class Bungalows as sanctioned.....      | 131          | 2  | 0  |
| Excess for cutlery and plate.....           | 32           | 11 | 8  |
|                                             | 163          | 13 | 8  |
| For brass hooks and wheels for Punkahs..... | 10           | 8  | 0  |
|                                             | Rs. 174      | 5  | 8  |
| 2d class Bungalows as sanctioned.....       | 92           | 8  | 0  |
| Excess for cutlery, &c.....                 | 32           | 11 | 8  |
|                                             | 125          | 3  | 8  |
| Add hooks, &c.....                          | 10           | 8  | 0  |
|                                             | Rupees...135 | 11 | 8  |

## No. 3.

|                                                  |                |
|--------------------------------------------------|----------------|
| 6 dozen table knives.....                        | } Rs.<br>200   |
| 6 do. dessert do.....                            |                |
| 36 carvers.....                                  |                |
| 6 dozen table spoons.....                        | 219            |
| 6 do. dessert do.....                            | 165            |
| 6 do. tea do.....                                | 107            |
| 3 do. salt do.....                               | 54             |
| 6 do. table forks.....                           | 219            |
| 6 do. dessert do.....                            | 165            |
|                                                  | 1,129          |
| 24 punkah wheels @ 3½.....                       | 91             |
|                                                  | 1,220          |
| Discount @ 10 per cent on }<br>Rupees 1,131..... | 113            |
|                                                  | Rupees...1,107 |

*Note.*—The articles now in use will be sold and the proceeds credited to Government.

## No. 4.

| Districts.        | 1st class. | 2d class. | Servants.                    |
|-------------------|------------|-----------|------------------------------|
| Ganjam.....       | 1          | 7         | Cook 6, Maty 3½=9½ Rupees.   |
| Vizagapatam.....  | 0          | 13        |                              |
| Rajahmundry.....  | 2          | 6         | 2 Cooks 12, 1 Maty 3½=15½    |
| Masulipatam.....  | 3          | 13        | 3 Cooks 18, 2 Maties 7=25    |
| Guntoor.....      | 0          | 12        |                              |
| Nellore.....      | 9          | 7         | 9 Cooks 54, 6 Maties 21=75   |
| Cuddapah.....     | 0          | 11        |                              |
| Bellary.....      | 0          | 23        |                              |
| Kurnool.....      | 0          | 4         |                              |
| Chingleput.....   | 0          | 1         |                              |
| North Arcot.....  | 5          | 0         | 5 Cooks 30, 4 Maties 14=44   |
| South Arcot.....  | 1          | 1         |                              |
| Tanjore.....      | 1          | 10        | 1 Cook 6, 1 Maty 3½=9½       |
| Trichinopoly..... | 0          | 10        |                              |
| Madura.....       | 2          | 4         | 2 Cooks 12, 2 Maties 7=19    |
| Tinnevely.....    | 4          | 5         | 4 Cooks 24, 3 Maties 10½=34½ |
| Coimbatore.....   | 1          | 8         | 4 Cooks 24, 3 Maties 10½=34½ |
| Salem.....        | 3          | 15        |                              |
| Canara.....       | 1          | 16        | 1 Cook 6, 1 Maty 3½=9½       |
| Malabar.....      | 11         | 7         | 4 Cooks 24, 4 Maties 14=38   |

44 173

44 1st class @ Rupees 175 = 7,700

173 2d class @ „ 136 = 23,528

217

Rs. 31,228

*Servants.*

36 Cooks @ 6 Rupees = 216

28 Maties @ 3½ „ = 98

314 per mensem.

12

Rs. 3,768 per annum.

*Ext. Min. Con. 20th July 1858, R. D. No. 991.*

In furtherance of instructions for introducing into this Presidency the Bengal system of furnishing bungalows, and charging travellers occupation fees, the Board of Revenue in their letter of the 26th May 1857, No. 1766, roughly calculated the cost of furnishing the more frequented bungalows at 131 Rupees

each, and those less resorted to at 93 Rupees each; requesting permission at the same time to order out the articles from England, as the more economical plan in the end; but as the Government were unable to form any idea of the total expense of the arrangements proposed, they requested in Extract Minutes Consultation 24th June 1857, No. 639, that an approximate estimate of the cost of the full measure might be laid before them in order that the approval of the Government of India might be obtained, both in respect to the contemplated arrangements, and the outlay they were likely to involve. As to occupation fees, the Government had determined in Extract Minutes Consultation 9th August 1856, No. 839, that each traveller should be charged eight annas for a halt of not more than four hours, and one Rupee for a halt exceeding that time; but as in their communication above referred to, the Board apprehended that a large class of travellers would find these charges beyond their means, the Government left it to the Board to fix the rate of fees. At the same time, the Board were authorized to complete their arrangements on the Madras and Trichinopoly line, upon which the introduction of the new system had been already sanctioned by way of experiment, and were requested, on their being completed, to forward the necessary notification for publication in the Gazette. It appeared to Government that the mode in which the best effect could be given to the improved system of bungalow management on roads having a continuous line of bungalows would be to furnish each for the convenience of travellers, and in addition, to attach extra servants to supply provisions at the bungalows more frequently resorted to.

2. The Board accordingly submit with their letter, a list of the several bungalows on the different lines of road in this Presidency, shewing which of them should be furnished on the higher, and which on the lower scale, regulated according to the number of travellers halting at them, and noting those at which extra servants are proposed to be entertained. In their letter, the Board state that the whole number of bungalows to be furnished is 217, of which 44 will require furniture according to the first standard, and 173 according to the second, exclusive of the bungalows already furnished on the Southern road and in Coimbatore; but from the list above referred to, which

exhibits 241 bungalows in all, it is observed that 219 are proposed to be furnished, 47 on the higher scale and 172 on the lower, and that in 36 bungalows extra servants are to be entertained. The Board report that they now find that their former estimate of the cost of furniture, viz. 131 Rupees for the first class and 93 Rupees for the second, was too low, because good and serviceable cutlery and plated ware cannot be obtained for the prices then calculated upon. They therefore revise their estimate to 175 Rupees and 136 Rupees respectively, and request sanction for an estimated sum of 1,107 Rupees to re-furnish 14 bungalows which have been already furnished, but where the cutlery and plated spoons supplied have been complained of by travellers on account of their great inferiority. These 14 bungalows thus reported to have been furnished, the Government presume to include those situated on the Southern line from Madras to Trichinopoly, and the six on the Trichinopoly and Ootacamund road, which the Board state to have been furnished by the Collector of Coimbatore in anticipation of sanction. As the experiment of the Bengal system had only been authorized on the Madras and Trichinopoly line, the Collector of Coimbatore had no authority for the step he took; the Government however sanction the disbursement of Rupees 371-7-9, the sum actually expended in furnishing the Coimbatore bungalows, and the estimate of 1,107 Rupees for re-furnishing all fourteen bungalows, on the understanding that the articles now in use will be sold and the proceeds credited to Government.

3. The next question for consideration is that of occupation fees. The Board submit fresh proposals; for although they consent to charge each traveller the full rate of one Rupee for a halt beyond four hours, and eight annas for a halt less than that time, at bungalows provided with furniture and the convenience of extra servants, they would only charge eight annas for the whole day at bungalows without extra servants, and but four annas for a stay not exceeding six hours at such places; the period being extended in the latter case, as the traveller may be reasonably allowed more time to procure his supplies and meals, at places not provided with regular and efficient servants. They would also make allowance in the case of a gentleman and his wife occupying the same room, and with that view, propose twelve and six annas, respectively, for both at furnished bungalows without servants, and a Rupee

and a half and twelve annas, respectively, at furnished bungalows provided with servants. The Government are disposed to accede to the views of the Board on their present shewing, and accordingly approve of these rates, until circumstances point out hereafter the necessity of revision.

4. The approximate estimate of the total expense of furnishing all the bungalows is given by the Board at 31,288 Rupees; but on the data obtained from their Statement, the Government calculate it at 31,617\* Rupees;

|                               |        |
|-------------------------------|--------|
| * 47 Bungalows at 175 Rs..... | 8,225  |
| 172 Do. at 136 Rs.....        | 23,392 |

Rupees... 31,617

|                          |         |
|--------------------------|---------|
| † 36 Cooks at 6 Rs. each |         |
| per mensem.....          | 216 0 0 |
| 28 Maties at 3½ Rs....   | 98 0 0  |

Per mensem Rs... 314 0 0  
12

Per annum Rs... 3,768 0 0

this expense they explain does not provide for breakage and such like. The expense of the establishment of servants proposed to be attached to the 36 bungalows to be so provided, will amount to 3,768† Rupees per annum, or 314 Rupees per month; but this expenditure, it is expected, will be covered by

the occupation fees; and it is to be remarked that the batta of several pensioned sepoy now employed will be saved, when the new arrangements come into operation. The Government agree with the Board that the best plan will be to procure the necessary table equipage, &c., from England; but no steps can be taken in this respect, until the approval and sanction of the Government of India are first obtained to the general arrangements proposed, and the expense involved in them.

5. A report of these arrangements will accordingly be made for the orders of the Government of India, and their sanction solicited to the introduction of the general measure of bungalow management proposed above, at an approximate expense of 31,617 Rupees for furniture, &c., and a monthly expenditure of 314 Rupees for servants. It will be pointed out to them that this latter expense is expected to be covered by the fees and the saving of the batta paid to pensioned sepoy, and that, when the proposed arrangements have been carried into effect, comfortable accommodation will be secured to travellers on the following six principal lines of road.

1. Northern Trunk road to Calcutta, with branch lines to Hyderabad from Ongole and Masulipatam.

2. Southern Trunk road to Trevandrum, viâ Chingleput, Tindevanum, Trichinopoly, Madura, and Palamcottah.
3. North west road from Madras, viâ Cuddapah, to Bellary and Dhârwar, with branches to Kurnool and Hyderabad.
4. Coast line through Malabar and Canara.
5. Line from Madras to Bangalore viâ Chittoor.
6. Line from Madras to the western coast viâ Salem and Coimbatore, with cross lines to Trichinopoly and Ootacamund.

28TH JULY, 1858.

*Ext. Min. Con.* 15th May 1858, R. D. No. 631.

In reviewing Lieutenant Colonel F. C. Cotton's report upon his professional tour of inspection into the Northern Littoral Districts of the Madras Presidency, during March and April 1856, the Government, in Extract Minutes Consultation, dated 24th November 1857, No. 2167, Public Works Department, among other points, requested the Board of Revenue to submit their opinions upon Lieutenant Colonel Cotton's suggestions as to the encouragement to be given to the cultivation of sugar-cane, and the establishment of Inland depôts for salt, and salt stores at the sea ports.

2. Lieutenant Colonel Cotton suggested two modes in which Government might encourage the cultivation of sugar. First by the construction of irrigation works which shall secure a supply of water to cane cultivation throughout the year; and secondly, by taking the revenue after the crop is sold, holding the land as security. In paras 2—7 of the Proceedings of the Board of Revenue above recorded, the question is discussed, and Lieutenant Colonel Cotton's remarks on the advisability of planting Government nurseries for cane cuttings, noticed.

3. The Board first "cordially assent" to the Superintending Engineer's proposal to secure a perpetual and cheap supply of water to the sugar-cane cultivation by means of works of irrigation to be hereafter formed. The Government observe that they have lately refused to sanction certain Estimates submitted by the Chief

Ex. Mins. Con. 19th Feby. 1858, No. 391. Engineer for tracing new roads in Ganjam, considering that the Public Works Department in that district have now fully two years work in hand. At the same time they will not object to take into consideration, any general scheme which may be laid before them with reference to para. 56 of Lieutenant Colonel Cotton's report, to which the Chief Engineer has already been requested to draw the District Engineer's attention.

4. The Board of Revenue approve of the Superintending Engineer's suggestion to permit the removal of the cane crop before payment of the revenue which may, they think, be made payable within a certain fixed period after cutting the cane. It will only be necessary to be careful that the security tendered is perfectly tangible. The Government would wish to be made acquainted with the information which, in the latter part of para. 5, the Board say that they called for, but in the meantime are quite willing that the proposed system should be introduced. It is observed that the sugar-cane plantations in Ganjam extended over to 4,775 acres in Fusly 1263 assessed at only Rupees 16,500, or less than 3½ Rupees an acre. The proposed rate of 15 Rupees would produce a very large enhancement of the revenue derivable from this source; but, as it is only proposed to levy this fixed rate of Rupees 15, when the irrigation is sufficient for the whole year, it would probably only be applicable to a limited portion of the extent of the land on which the product in question is now raised.

Madras Land Revenue Reports for Fusly 1263, page 57.

5. With reference to the formation of Government nurseries, the Government are not of opinion that the scheme is open to such objection as if it were designed to derive any direct profit from the sale of the cuttings on the part of Government; the cuttings would be distributed at such a rate as would cover the cost of growing them, and the effect would be merely to place the better description of cane within the ryots' reach, without loss to Government. But as it has been the avowed policy of Government of late years to interfere in no way with cultivation, at present they will only say that

the proposition above referred to is one they will be prepared to consider, if the Collector should represent that the difficulty to the ryots of procuring cane cuttings is such as to interfere with an extension of cultivation.

6. In para. 7 of their Proceedings, the Board imply that the Government disapproved of their former proposal to obtain some special consideration for sugar cultivation, but the very Extract from the order to which the Board refer, quoted by them, shows that it was the application of a specifically favorable taxation to which the Government objected. Such a course would be opposed to the system of not taxing a particular crop. It would be as improper to impose a particularly light tax on any specific crop as a particularly heavy one; but there can be no objection to relieve sugar cultivation of all unfair burdens, and to remove any obstruction which may at present impede an extension of the cultivation.

7. In the eighth and following paras. the Board discuss Lieutenant Colonel Cotton's suggestions with reference to stores and depôts for Government salt. These will be found in p. 88-112 of his report. The Board rightly assume that the object to be aimed at is to give the consumers of salt all the advantage that can be given without loss to the Government, and in para. 11, they quote Colonel Cotton's observation that the small consumption of salt in the interior is owing more to the cost of carriage, than to the price at which it is sold at the place of manufacture. It becomes an object therefore to lessen this cost of carriage.

Vide C. O. 20th Jan. 1853. Para. 3.

8. The Board suggest three ways in which this can be done.

1. To remove the places of sale from the swamps where it is now carried on, to the nearest road, or port.

2. To establish depôts in the interior.

3. To grant drawbacks to merchants selling wholesale at specified places in the interior.

9. As regards the Inland depôts and the drawback system, the Board are not prepared to advocate either. They shew that this Government have virtually negated the plan of Inland depôts, for in

Extract Minutes Consultation, 13th March 1856, No. 295. Revenue Department, the Government expressly said that they would not, under any circumstances, be prepared to approve of the plan of offering salt for sale at the depôts without addition to the monopoly price: and if a charge for carriage is to be made, the objection arises that Government are placing themselves in competition with the trader, and as the Board rightly consider, most disadvantageous competition. The Board go on to

Paras. 17-20.  
Paras. 193-196.

quote their former opinions against the establishment of these depôts, as enunciated in their Memorandum on salt &c., and they refer to the similarly adverse opinion of Mr. Commissioner Plowden, as expressed in para. 708 of his report. Again with reference to the drawback system, they quote para. 193 of their Salt Memorandum of 1854, where an opinion is expressed that it would be necessary to make the drawback so great that the increased sales would not cover the expenditure; Mr. Plowden concurs in deprecating the system, and the Board

shew in addition, that considerable delay and vexation would be entailed upon the trader. The Government concur with the Board of Revenue in rejecting these two alternatives, and they proceed to consider the first plan noticed by the Board; that of transferring the place of sale to more accessible localities than the present, such as store-houses situated on high roads, or at Sea-ports.

Para 13.

10. The Board agree with Lieutenant Colonel Cotton that the Government, who have the monopoly of sale, should guarantee every facility of approach both by sea and by land; and "they urge that steps be taken at once, where facility of access is wanting, to arrange for the transfer of the salt for sale to the nearest highroad or sea-port, after consultation with the district Engineer," no increase in price being made at the depôts over and above the monopoly rates. In some cases it would be the better plan to construct a good road up to the present place of sale instead of making any transfer of such place. This is a question that depends in some degree on the nature of the country immediately around the salt pans. The opinion of the District Engineer will be required through the Central Office, on the relative advantages, and expense, of constructing good

roads between the main communications and each of the salt pans, and establishing new depôts on the main communications themselves. As a general question, the Government consider that the plan of constructing solid and good roads up to the present places of manufacture, would be preferable to that of transferring the place of sale; it would be more consistent with the policy under which the State declines to interfere to relieve purchasers from the unavoidable consequences of position; these consequences as the Board remark, are wholly unconnected with the monopoly, and are not therefore matters with which the Government can be called upon to interfere.

2D AUGUST, 1858.

*Vide C. O. 26th March 1858.* Resolved that the above Extract Minutes Consultation\* be circulated to all Collectors, with a request that they will carry out the orders of Government in paras 4 and 5, and report their proceedings for the Board's information.

2. The salary of the Darogah in Ganjam may be fixed for the present at 25 Rupees.

*Ext. Min. Con. 24th July 1858, R. D. No. 1029.*

+ 18th May and 23d June 1858, No. 1789 and 2181.

‡ C. O. 5th Dec. 1857.

The Board of Revenue in their communications† above recorded, report the manner in which the orders of Government dated 3d December last, No. 1248,‡ regarding the separation of stamp servants from the regular establishments, have been carried out in the several districts.

*Ganjam.*

2. The salary of the Darogah in this district was fixed at 25 Rupees per mensem, and to meet this charge two-fifths of the commission has been reserved; any surplus which may remain over and above the 25 Rupees a month at the end of the year it is proposed to disburse to him as a bonus. The Government do not see either the necessity or propriety of such a measure. The salary should be fixed at once, at whatever amount is deemed a proper remuneration, with reference to the responsibility incurred. The Board have properly ordered the employment of a separate vender at Chicacole in lieu of the Cash-keeper who is now the vender.



*Vizagapatam.*

3. In Vizagapatam Mr. Reade has appropriated the whole of the commission to the payment of a Darogah, his Assistant and 4 district venders; as however he has not shewn how he proposes to remunerate other venders at the rest of the 18 stations where stamps are sold, the Board have called for further information.

*Rajahmundry.*

4. Mr Purvis enquires whether the order of Government dated 3d December 1857, applies to the stamp servants in the talooks. The Board will inform all Collectors that it is the desire of Government that in all talooks in which the extent of stamp sales will allow of it, the vender should be a person unconnected with the regular establishment, proper security being of course taken from him, the principle that the union of the office of vender in the person of one of the ministerial servants of the huzur Cutcherry defeats the object of check which they are required to exercise, holds good with the talook establishments also, inasmuch as the accounts of the talook venders have to pass on to the huzur through the servants of those establishments.

*Malabar.*

5. With reference to this district the Board remark\* that the stock of stamps should be kept in the Treasury in the Cash-keeper's custody; the stamp Darogah being entrusted only with a sufficiency for the requirements of one or two months. They propose also that fresh supplies should be issued by the Cash-keeper only on Indents or orders passed by the Collector. The principle that no large stock of stamps should be left in the hands of the Darogahs is no doubt a very good one, but in maintaining it, it must be remembered that as shewn by the Acting Collector "since the new Post Office Regulation came into operation, the Cash-keeper has become label-keeper with large responsibility," and this it would be scarcely fair to increase; Government are accordingly of opinion that the better arrangement would be to secure the stock in the Treasury rooms under the lock and seal of the European officer in charge of the Treasury, and to issue direct to the Darogah such small quantities as may be required from time

*Ex. M. C. 25th Sep. 1852, No. 949, paras. 7 and 8.* to time in the same manner that money is placed in the hands of the Cash-keeper under the order quoted in the margin.  
*Page 105 of the C. O. Book, Vol. II.*

6. The arrangements made in the other districts to carry out the orders of 3d December 1857, do not appear to require special notice.

4TH AUGUST, 1858.

(To Maritime Districts.)

*Government of India to Government of Bengal, 18th June 1858, No. 1484.*

*Vide C. O. 21st Sep. 1857.* I am directed to acknowledge receipt of  
*" 11th Sep. 1858.* your letter, No. 1179, dated 21st Ultimo, and in continuation of the orders of 13th August last, which rule that plate iron prepared for the hulls of Steamers will continue to be exempt of payment of Customs Import Duty, to state that the Hon'ble the President in Council is pleased to resolve that the exemption shall extend to such plate iron intended for the construction of flats to be towed by Steamers.

6TH AUGUST, 1858.

Ordered that a copy of the foregoing Extract Minutes Consultation of Government\* be forwarded to all Collectors except Madras, Malabar and Canara, to whom separate communications were made on the 30th July and 4th August 1858.

\* *Annexed.*

2. Pending further orders, it is not necessary that the Collectors should make any report on the measures requisite to be taken in their districts for effecting the change. A further communication will be made to them when the Board have somewhat matured the scheme in certain other districts which have been selected as suitable for its first introduction; but they request, that in the meantime they will take the subject into attentive consideration in order that they may be prepared to reply with readiness to any questions which may eventually be put to them.

3. The plan which it is intended to follow as nearly as the circumstances of this Presidency will permit will be found described in the Bombay portion of Mr. Plowden's report, and the two main points

for consideration are the grouping the pans and stores so as to be easily and economically watched and guarded, and the remodelling of Establishments with the view of furnishing two distinct sets of servants—one for overlooking the manufacture and storing, conducting the delivery and collecting the excise on the salt—and the other, to be stationed at a short distance from the pans, to act as a guard for the prevention of smuggling.

\* Tanjore, Madura, Bel-  
lary, Cuddapah, Kurnool, 4. The Collectors of the districts\* in which earth salt is manufactured, or introduced from Foreign States, will pay particular attention to Mr. Plowden's remarks and the Government orders in relation to this article.

*Resolution of the Government of India, 31st May, 1858, II. D.*

No. 939.

Read again the despatch from the Honorable the Court of Directors, No. 3 of 1853, dated the 5th October, and the papers recorded on the Consultations noted in the margin,† relating to the appointment of a Commission of enquiry on salt, and the delay in the completion of the Report by Mr. Plowden, the Commissioner.

† Omitted.

Read the Report of the Salt Commissioner, dated the 24th May 1856.

In the passage of the last India Bill through the House of Commons in 1853, a Clause was introduced declaring the manufacture and sale of salt in Bengal by, or on account, or under the control of the East India Company to be illegal, and enacting that such manufacture and sale should be free, subject only to an excise duty. The Clause was expunged in the House of Lords, and did not become law, but the Honorable the Court of Directors, with reference thereto, called upon the Government of India to give its opinion upon the question of substituting "a system of excise for the existing agency system," and desired that with that view an enquiry might be made either "by the Board of Revenue, or by a Committee of competent officers." The Honorable Court desired that if it should be found impossible to render the manufacture of salt absolutely free under excise Regulations, it might be considered whether a modified system of excise, by granting licenses to private persons to make salt at stated localities could not be substituted. The

Hon'ble Court expressed a strong desire to get rid of the manufacturing system if possible, though they thought it could not be done at once. They desired also that the enquiry should extend to Madras. Finally, the Court expressed themselves favorable to a further reduction of duty in Bengal.

2. For the reasons stated in the Minute of the Governor General, dated the 8th December 1853, it was determined to entrust the enquiry not to the Board of Revenue, nor to a Committee, but to a single Officer, and Mr. Plowden, then Officiating Secretary in the Home Department, was selected for the duty. He was desired to report fully on the various questions connected with the manufacture of, and tax upon salt, regarding which the Hon'ble Court desired information, and "more especially upon the feasibility of substituting for present arrangements a system of excise upon the manufacture of salt in the Presidencies of Bengal and Madras." He was desired to furnish his report without delay, and told that if he considered it necessary he might proceed to Madras and Bombay, there to enquire personally into the several systems pursued under those Governments.

3. Mr. Plowden was unable to enter upon his enquiry before the 16th February 1854, and he was then desired to proceed to Madras and Bombay to collect all needful information during the favorable season, so that his report might be ready to be laid before Parliament before the close of the Session of 1854.

4. It is unnecessary here to refer to the delay which occurred in the preparation and submission of the report. It was sent to England in an incomplete state, but with the whole of the Appendices, and was in that state laid before Parliament in 1856. It has since been completed and printed here, and laid before the Governor General in Council for consideration and orders.

5. The President in Council has the greatest satisfaction in recording his opinion, that Mr. Plowden's report is a most valuable public document, and a complete repertory of what is worth recording of all that has ever been done or written about salt in all parts of India. In the words of the Governor General's Minute of the 24th September 1856, "It has been very ably as well as laboriously executed; of its great and lasting utility to the Government, there can be no question; it has so far as I am able to judge, exhausted its subject,

and although overlaid in some parts with unnecessary illustrations, it appears to me that the main part of the labor expended upon it has been given to the pith of the subject."

6. *The Excise system.*—Mr. Plowden's remarks and conclusions upon the subject of the practicability of substituting in Bengal a system of excise for the existing agency system are contained in Section II. of the Bengal portion, comprised in paragraphs 747 to 791 of his Report. He is of opinion that it is practicable to substitute an excise system in Bengal for the agency system, but that it must be done gradually, and that the Government has already done and is still doing all that can safely be done towards this object, without risking a dearth of salt. He considers that the only system of excise applicable to Bengal is that modified system, alluded to by the Honorable Court, under which licenses are granted to individuals to make salt at stated localities, and under the check of officers of excise.

7. In regard to Madras, Mr. Plowden recommends that a system of excise on the Bombay plan should be gradually substituted for the monopoly throughout the Presidency, and that it should be immediately introduced in Malabar, Canara, and the Madras Collectorate. His observations on this part of the subject are contained in Section II. of the Madras portion, comprised in paragraphs 610 to 639 of his Report.

8. *Reduction of Duty.*—The question of further reducing the duty in Bengal, Mr. Plowden has discussed in Section IV. of the Bengal portion, comprised in paragraphs 822 to 851 of his report. The total reduction of duty since 1844, (when the duty first began to be reduced,) has been from three Rupees four annas to two Rupees eight annas a maund, being more than 23 per cent., but the increase in consumption since 1844 has been from  $55\frac{1}{2}$  to  $64\frac{1}{2}$  lacs of maunds, or a little more than 16 per cent. The falling off in net revenue during the same period has been from 159 lacs to  $145\frac{1}{2}$  lacs of Rupees, or about 9 per cent.

9. Mr. Plowden does not consider that this tax presses severely on the poor, or that if it be further reduced a corresponding increase of consumption will take place for many years: but (apart from financial considerations) he recommends further reduction, and he thinks that the reduction should not be less than eight

annas a maund "at a leap," the duty of eight annas on Western salt passing the North-Western Provinces Customs Line at Allahabad being repealed at the same time. This step would involve an immediate loss of Revenue to the extent of 36 lacs of Rupees a year, and it would require an increased consumption of 18 lacs of maunds, or about 28 per cent. on the present consumption, to make good the loss. Such an increase, judging from past experience, is not to be looked for in any reasonable period.

10. The Right Hon'ble the Governor General, on leaving the Presidency for the North-Western Provinces in January last, referred the consideration of Mr. Plowden's report to the Hon'ble the President in Council, with the remark that the question of reducing the duty on Bengal salt was one which could not be entertained now. In deference to his Lordship's opinion, the President in Council does not propose to consider that point.

11. The President in Council proceeds to dispose of the other matters embraced in Mr. Plowden's report.

12. His Honor in Council directs that the Government of Bengal be called upon, with reference to the remarks contained in the 757th and following paragraphs of the 2d Section of Mr. Plowden's Report, for a full report on the progress of the excise experiment in Bengal. His Honor in Council would be glad to see that experiment encouraged, and its success promoted by every proper means.

13. His Honor in Council also desires to recommend all the minor reform in the administration of the department, as recommended by Mr. Plowden, to the early and careful consideration of the Bengal Government.

14. The Madras Government will be requested to give its attention to those sections of the report which relate to that Presidency, and to take early steps for gradually substituting the Bombay system of excise for the present system of manufacture throughout the Presidency, commencing at once with Malabar, Canara, and the Madras Collectorate. His Honor in Council also recommends the minor improvements, as suggested by Mr. Plowden, to the early and careful attention of the Madras Government.

15. In like manner, the President in Council desires to recommend to the Bombay Government the improvements proposed

by Mr. Plowden in the administration of the salt department in that Presidency.

16. The President in Council further directs that the attention of the Government of the North-Western Provinces may be drawn to that portion of the report which relates to those provinces.

17. Those portions of the report which relate to the Punjab, Pegu, and the Tenasserim Provinces, will be considered in the foreign department.

18. Copies of Mr. Plowden's report have been already communicated to the several local Governments and departments.

19. Ordered, that copies of this Resolution be communicated for information and guidance to the Governments of Fort St. George, Bombay, Bengal, and the North-Western Provinces, and to the Foreign department.

20. Ordered also, that a copy of this Resolution be sent to the Financial Department, for information and record.

*Ext. Min. Con. 6th July, 1858, R. D. No. 928.*

Ordered that the above Resolution of the Government of India be forwarded to the Board of Revenue, and that they be requested to give their attention to those sections of Mr. Plowden's report which relate to this Presidency, and to take early steps for gradually substituting the Bombay system of excise for the present system of manufacture throughout the Presidency. The Board will be pleased to state if they consider Malabar and Canara to be the proper districts to commence upon with the change.

9TH AUGUST, 1858.

*Vide C. O. 17th May, 1858.*  
*" 26th Jan. 1859.*  
*\* C. O. 17th May, 1858.*

2. The Board will be good enough to call the attention of the Collector of \_\_\_\_\_ to Extract Minutes Consultation 5th May 1858, No. 587; \* in para. 3 of which, it was laid down that Collectors should hold the head of each department of their offices responsible for the complete arrangement of the past records of his department in the early part of each new year. From the papers now before Government it is observed that the arrangement of the records of recent years also, (up to Fusly 1266), as well

as of those of former years, has been included in the work assigned to the temporary establishment. This would not have been the case, if any system of arranging the current records from time to time existed. The Government will not give their former order retrospective effect, as by so doing, the ordinary work of the office might fall into arrears, but they must positively require that the records from Fusly 1267 shall be arranged in the manner directed without any extra expense to the State.

11TH AUGUST, 1858.

The Board observe that of this list *Vide C. O. 5th March, 1855.* of 16 Officers, 11 are of one and the same class, but that the more recent appointments evidence a desire to give effect to the orders of Government that so far as a just consideration of claims based on previous service and qualifications will admit, a due proportion of members of all classes be maintained in the public service.

2. In submitting future returns it will not be necessary to repeat the details of service already given in previous returns. A reference to the previous return, giving its date, and the entry simply of total length of service, and of service in present grade will suffice in each case.

3. The full details of previous service will of course be given on the occasion of any new appointment to the grade of Tahsildar or Serishtadar.

13TH AUGUST, 1858.

*Ext. Min. Con. 6th August, 1858, R. D. No. 1091.*

2. The Government are of opinion *Vide C. O. 18th Oct. 1852.* that it would be better if the rule laid down in the Board's Circular Order, dated 31st May 1852, para. 3, were made imperative, and a distinct license invariably granted by the Collector for the sale of European liquors, the privilege of selling which should be excluded in toto from the Abkary contract.

20TH AUGUST, 1858.

*Vide C. O. 9th Dec. 1854.* I am directed by the Board of Revenue to request that you will adopt

measures to have all Vernacular accounts, reports, &c., written legibly in your district.

2. The inexpediency of having the public accounts kept in a language with which, as a rule, neither the people nor the European Officers of Government were acquainted, led to the disuse of Mahratta as the official language of account.

3. The object of the change is however but partially attained, while native officers, from the village servants upwards, are allowed, as is often the case, to write so badly, that even a practised Moonshee cannot decipher their communications without difficulty. Apart from the loss of time thus entailed in the daily routine of duty, it is a serious objection that a Collector, though conversant with the Vernacular of his district, cannot read the reports or accounts of his own subordinates, whenever he deems it necessary, without the intervention of a Moonshee or Goomashtah. The knowledge that a Collector can do this whenever he see fit, will act as a wholesome check, however rarely the power may be exercised in practice.

4. The establishment of Presses will enable Collectors to circulate copy-slips with ease, and the Board will not hesitate to sanction the removal of any public officer who will not take the trouble of learning to write legibly after sufficient time has been allowed. The only proof the Board will require in these cases, is the production of any paper or account prepared by the officer.

24TH AUGUST, 1858.

I am directed by the Board of Revenue to request that in future, the enclosures of your Reports on lapsed enams and yeomials may be numbered with reference to the order of the cases to which they relate.

2D SEPTEMBER, 1858.

(To Collectors of Rajahmundry, Tanjore, Madura, Tinnevelly and Malabar.)

Ext. Min. Con. 1st September, 1858, R. D. No. 1199.

Vide C. O. 20th July 1858.

\* From Collector South Arcot 20th Aug. 1858, No. 187.

The letter above recorded,\* is the reply of the Special Agent for Foreign Settlements to Extract Minutes Consultation, 17th August 1858, No. 1148, in

2d Sept. 1858.]

which two letters from His Excellency the Governor of the French possessions in India remonstrating against the introduction of the revised schedule of duties on articles passing from British into French Territory (framed in accordance with the wishes of the Government of India, and ordered by Government in Extract Minutes Consultation

15th July,\* to be brought into operation \* C. O. 20th July, 1858. on 1st August 1858,) were referred to

him for report. Mr. Taylor was directed to state whether any alteration was contemplated in respect of frontier duty to be levied on articles intended for Home consumption, and should any such innovation have been introduced, was authorized to suspend, until further orders, the levy of duty on grain entering the Pondicherry Territory by land.

2. From the Special Agent's present communication it appears, that the revised tariff would introduce no innovation whatever with respect to grain imported into the French Territories for Home consumption, and that the French Government have labored under a misapprehension. His Excellency M. D'Ubraye is now in possession of "the tariff value of all the articles† upon which he has conditionally consented to collect the customs duty on behalf of the British Government on their export by sea from the French Ports."

3. No orders have, it seems, been issued by Mr. Taylor with reference to the levy of frontier duty from the 1st Ultimo, and the Notification and schedules approved of in Extract Minutes Consultation, dated 15th July 1858, have not yet been published in the Gazette. Under these circumstances, Mr. Taylor recommends that the revised arrangement be declared to take effect from 1st October as solicited by His Excellency the French Governor in his letter to Government dated 26th July.

4. In his second letter recorded above, dated 28th August, Mr. Taylor submits a copy of another communication just received from H. E. the French Governor, reiterating his former request to postpone the enforcement of Extract Minutes Consultation of 15th July until 1st October next, in order to enable the French Authorities to introduce the new system simultaneously into all the French Settlements.

5. The result of telegraphic messages to Negapatam, Calicut, and Rajahmundry, has shewn that the new tariff was introduced into Karikal on July 19th, though as the Collector of Tanjore has agreed

to refund the duty collected between that date and August 1st, it may be said to have been practically introduced on the latter date; in Mahé it has likewise been brought into operation from August 1st; but at Yanam, no alteration has taken place.

6. On a consideration of all the circumstances set forth above, the Government have resolved, in compliance with the request preferred by His Excellency the Governor of the French possessions in India, to postpone the operation of the new tariff in those districts where it has not yet been introduced until October 1st, the date referred to by the French Government, and as regards other districts to suspend its operation until October 1st; it will then be simultaneously brought into force as regards all the French Settlements. Communication accordingly will be made by Telegraph to the Collectors of Tanjore and Malabar.

7. Any duty which may have been collected under the new system in any of the districts in consequence of the orders of 15th July, up to the date of the receipt of these instructions, will be refunded.

8. The several Collectors will take due care that the terms of the amended schedules, and the dates of their introduction as now fixed, are widely known in their respective districts.

9. A copy of the schedules, will be forwarded with this order to the Board of Revenue.

*Tariff value of the undermentioned Articles on which duty is to be levied on Export from the French Ports.*

|                      |                 | Value. |     | Rate of<br>Duty. |
|----------------------|-----------------|--------|-----|------------------|
|                      |                 | Rs.    | A.  |                  |
| Coffee.....          | Per Maund ..... | 5      | 8 3 | per Cent.        |
| Chilly.....          | Per Candy ..... | 33     | ... | do.              |
| Eloopa Seed.....     | Per Garce ..... | 270    | ... | do.              |
| Do. Oil.....         | Per Candy ..... | 45     | ... | do.              |
| Garlic.....          | Per do. ....    | 12     | ... | do.              |
| Ghee.....            | Per do. ....    | 104    | ... | do.              |
| Country Mustard..... | Per do. ....    | 23     | ... | do.              |
| Onions.....          | Per do. ....    | 5      | ... | do.              |
| Pinnacottay.....     | Per do. ....    | 15     | ... | do.              |
| Do. Oil.....         | Per do. ....    | 62     | ... | do.              |
| Turmeric.....        | Per do. ....    | 25     | ... | do.              |
| Tamarind.....        | Per do. ....    | 14     | ... | do.              |
| Tagaray Seed.....    | Per Garce ..... | 140    | ... | do.              |

## NOTIFICATION.

1st September, 1858.

Under the orders of the Right Honorable the Governor in Council, the Board of Revenue hereby notify that from and after the 1st October 1858, the Export and Import Sea Tariffs at present in operation in the Madras Presidency will be held applicable to the trade on the Land Frontier of Foreign Settlements, but that the collection of duty will be confined for the present to the articles enumerated in the following schedules:—

## GENERAL SCHEDULES.

*Export.*

- |                    |                 |           |             |
|--------------------|-----------------|-----------|-------------|
| 1. Gingelly seeds, | 3. Piece Goods, | 5. Rum,   | 7. Tobacco. |
| 2. Paddy,          | 4. Rice,        | 6. Sugar, |             |

*Import.*

- |                                    |                                                        |                       |
|------------------------------------|--------------------------------------------------------|-----------------------|
| 1. Manufactured goods from Europe, | 3. Piece goods manufactured in the French Settlements. | 5. Wines and Liquors. |
| 2. Paddy,                          | 4. Spirits,                                            |                       |

## SPECIAL SCHEDULES.

## SOUTH ARCOT.

*Export.*

- |                           |                             |                              |
|---------------------------|-----------------------------|------------------------------|
| 1. Arrack,                | 12. Ground-nut and its oil, | 22. Leather,                 |
| 2. Avarum Puttay,         | 13. Garlic,                 | 23. Mustard, country,        |
| 3. Boiled nuts,           | 14. Ghee,                   | 24. Onion,                   |
| 4. Betel nuts,            | 15. Horns,                  | 25. Pinnacottay and its oil, |
| 5. Cotton piece goods,    | 16. Indigo,                 | 26. Saltpetre,               |
| 6. Cotton Twist,          | 17. Do. Country,            | 27. Timber, &c.              |
| 7. Cummin seed,           | 18. Do. leaves dry,         | 28. Turmeric,                |
| 8. Coffee,                | 19. Iron,                   | 29. Tamarind,                |
| 9. Chilly,                | 20. Jaggery,                | 30. Tugaray seed,            |
| 10. Iluppay seed and oil, | 21. Lamp oil and seeds,     |                              |
| 11. Gingelly oil,         |                             |                              |

*Import.*

- |                                                 |                   |                               |
|-------------------------------------------------|-------------------|-------------------------------|
| 1. Areca nut,                                   | 6. Brimstone,     | 13. Casheecutty,              |
| 2. Alum,                                        | 7. Cloves,        | 14. Coffee seed,              |
| 3. Benjamin,                                    | 8. Copper,        | 15. China glasses and dishes, |
| 4. Betel,                                       | 9. Cotton Thread, | 16. China root,               |
| 5. Books printed but not in the United Kingdom, | 10. Camphor,      | 17. Cashew,                   |
|                                                 | 11. Coconut,      | 18. China crackers,           |
|                                                 | 12. Do. dry,      |                               |

## CIRCULAR ORDERS OF

[2d Sept. 1858.]

19. Cinnamon,
20. Copper and brass  
utensils,
21. Dammer,
22. Ginger dry,
23. Iron,
24. Jaggery,
25. Jewels, &c.,
26. Lead,

27. Mace,
28. Nutmeg,
29. Pepper,
30. Rattan,
31. Sugar,
32. Sugarcandy,
33. Soap,
34. Saltfish,
35. Sago,
36. Stationery articles,
37. Timbers,
38. Toorah or composition,
39. Tea,
40. Tar (pipe),
41. Tutenag,
42. Varnish oil,
43. Wax country.

## TANJORE.

*Export.*

1. Cocoa nut dry,
2. Do. oil,
3. Cotton thread (country),
4. Chayroot,
5. Do. puttay,
6. Iluppay seed,
7. Do. oil,
8. Earth soap,
9. Gingelly oil,
10. Gunny bags (Bengal),
11. Horns (Bullocks),
12. Indigo,
13. Lamp oil,
14. Do. seeds,
15. Leather,
16. Mats (country),
17. Pinney seeds,
18. Do. oil,
19. Soap,
20. Saltpetre,
21. Timber,

*Import.*

1. Alum,
2. Betel nut,
3. Do. boiled,
4. Do. split,
5. Brimstone,
6. Benjamin,
7. Copper,
8. Chittaruttay,
9. Cloves,
10. Camphor,
11. Coffee,
12. Caroopooty,
13. Chayroot,
14. Cotton thread,
15. Coir rope,
16. Cocoa nut oil,
17. Cardamum,
18. China root,
19. Catechu,
20. Chests,
21. Chunam,
22. China crackers,
23. Cinnamon,
24. Dammer,
25. Iluppay oil,
26. Gingelly oil,
27. Gunny bags,
28. Iron,
29. Lead,
30. Mats,
31. Nutmeg,
32. Pepper,
33. Ponnac,
34. Plates,
35. Paper (colored),
36. Rattan,
37. Soap,
38. Saltfish,
39. Sealing wax,
40. Sago,
41. Timber,
42. Toorah,
43. Tea,
44. Tar (pipe),
45. Tutenag,
46. Varnish.

## MALABAR.

*Export.*

1. Coffee,
2. Cocoa nut oil,
3. Cardamums,
4. Fish oil,
5. Pepper.

## RAJAHMUNDRY.

*Export.*

1. Anoomooloo,
2. Betel nut,
3. Boot gram,
4. Coriander seeds,
5. Fennugreek,
6. Hides,

6th Sept. 1858.]

## THE BOARD OF REVENUE.

7. Horns,
8. Horse gram,
9. Jute or hemp,
10. Lamp oil seeds,
11. Pasaloo.

N. B.—As the Schedules of the 29th May 1851,\* for the districts of Tinnevely and Madura, in the trade with Travancore, call for no revision, they will continue to be observed as heretofore.

6TH SEPTEMBER, 1858.

*Inspector General of Ordnance to Govt., dated 3d Aug. 1858, No. 205.*

I have the honor to acknowledge the receipt of Extract Minutes of Consultation, No. 1369, dated 15th July 1858, calling for any observations I may have to offer, relative to the discreditable state of the Steam Engine referred to in the correspondence quoted under the Extract.

2. From the communications I have perused connected with the subject under reference, it appears to me very difficult to fix the accountability of the condition of the Steam Engine on any one of the three departments through which it has passed, viz. the Exhibition Committee, the Ordnance Department, or the Mint; but I shall now explain the case, to enable the Government to decide. Considering however the principle which regulates the issue of stores from the Arsenal, the Ordnance Department is virtually exempt from the responsibility in question. The Steam Engine was indented for by Colonel Cotton, Acting Mint Master, in May 1857. The Indent was passed for compliance, the Chief Engineer and Secretary Mint Committee duly attesting the same with their counter-signatures. The issue of the article having been authorized, it became the duty of the Mint to accept delivery, and then all responsibility connected with the Engine, now the property of the Mint, was removed from the Arsenal.

8. But the Steam Engine having, with the approval of Government, the Chief Engineer, and Mint Master, been sent from the Arsenal to the Madras Exhibition, and it being in good order, as the Principal Commissary of Ordnance states, and as may be inferred also from Mr. Thompson's letter embodied in the Extract under reference, as well as from the fact of its

efficient working order at the Exhibition as the members of Government witnessed, I hold that the Ordnance Department have a fair claim to be considered free from blame at the commencement, and as, on the closing of the Exhibition, the Engine was available for the Mint, it became necessary, as the Principal Commissary of Ordnance observes, that "the Engine should be transferred to the Mint and that it was Mint property."

4. The Engine was removed to the Arsenal in the early part of June 1857, consequent on the building requiring to be cleared (where the Exhibition was held) to afford accommodation to the Artillery from the Mount. In referring to the circumstance, the Principal Commissary of Ordnance reports as follows:

"The Engine was received in a very dirty state; but being considered Mint property, and its removal daily expected, it was not cleaned with the exception of oiling the screws; the Mint Master was expected to remove it at once, but did not do so until the 27th June 1857," but this was only a few days after the receipt of the Engine into the Arsenal from the Exhibition.

5. It appears therefore that the Arsenal was employed as the medium of the transfer of the Engine from the Exhibition to the Mint, and that the period which intervened before the Mint took charge was so short as to preclude all idea of injury to the Engine.

6. In a letter dated 12th March 1858 from the Acting Secretary Mint Committee, (nine months after the removal of the Engine to the Mint) the first official intimation was received by this department regarding the unserviceable condition of the Steam Engine, and instructions requested as to its disposal. It is also definitely stated in that letter that the Engine was never used by the Mint Department so that the deterioration must have increased during the period it was allowed to lie unused and uncleaned. The communication from the Acting Mint Master, however, dated 15th July 1857, alluded to in the 1st para. of the order of Government under acknowledgment, brought to the notice of the Chief Engineer the bad state of the Engine very soon after its receipt at the Mint, so that, admitting the recorded opinion of the Committee that "the injuries sustained by the Engine have been the result of mismanagement since its

arrival in this country," the presumption is, that these injuries must have been caused by a neglect of the Engine whilst at the Exhibition, in fact, the proceedings of the Committee show that the nature of injury was not owing to the neglect at the Arsenal.

7. The case under reference urges me again to request Government will be pleased, for the safety of the Ordnance Department, and with a view to fixing a due limitation to the responsibility that attaches to it, to enjoin upon all Departments, the necessity of a strict adherence to the Rules which regulate the issue of stores from all the Arsenals. When an Indent is passed for compliance on an Arsenal, an authorized Officer of the indenting department should be instructed to receive the articles indented for, who, first satisfying himself as to the efficient state of the article and its suitability for the purposes required, should give a Certificate to that effect to the Ordnance Officer in charge of the Arsenal, and then remove the articles. It being understood that, from the date of such removal, the Ordnance Department ceases to bear any responsibility in reference to the future condition or appropriation of the articles issued, and I recommend Government to publish para. 23 of the rules referred to in Minutes Consultation in the Public Works Department, No. 772, dated 26th April 1858.

*Ext. Min. Con. 28th August, 1858, P. W. D., No. 1762.*

The Proceedings of the Professional Committee appointed by the Chief Engineer to report on the condition of a Steam Engine which was originally the property of the Public Works Department, but had been purchased from the Arsenal for the service of the Mint, and had some time after been pronounced by the Acting Mint Master as unserviceable and second-hand, were reviewed in Extract Minutes Consultation dated 15th July 1858, No. 1369, together with a separate letter on the same subject from Mr. Thompson, the Mechanical Engineer. It was there noticed that in the opinion of the Committee, the condition of the Engine was to be ascribed, not to its having been sent out from England in an unserviceable state, but to mismanagement since its arrival in this country; and that, from Mr. Thompson's personal knowledge, it was in "a most disgraceful state" after its return from the Madras Exhibition, and



notwithstanding his suggestion to clean it, was allowed to stand in the Arsenal yard exposed to all weathers. The Inspector General of Ordnance was accordingly called upon to offer any explanation he had it in his power to afford, in respect to the disgraceful state of the Engine.

2. In the letter above recorded, Colonel Balfour submits that the responsibility, in regard to the neglect of the Machine, must attach to the Madras Exhibition Committee and the Mint Establishment; and the Ordnance Department be exonerated in that its responsibility ceased from the date when the issue of the Engine to the Mint was authorized and delivery accepted. The Engine was subsequently again received at the Arsenal from the Exhibition, and in a very dirty state "but being considered Mint property and its removal daily expected, it was not cleaned with the exception of oiling the screws." "The Arsenal was employed as the medium of the transfer of the Engine from the Exhibition to the Mint, and the period which intervened before the Mint took charge was so short as to preclude all idea of injury to the Engine." Colonel Balfour adds that the present case shows the necessity of enjoining on all departments a strict adherence to the rules which regulate the issue of Stores from Arsenal, and explains that when an Indent is passed, an Officer of the Indenting Department should at once receive and remove the required article, first satisfying himself of its proper condition, and granting a certificate to the Arsenal Officer, whose responsibility as to the future condition or appropriation of the article issued would cease from the date of its removal. In furtherance of this view, Colonel Balfour recommends publication of para. 23 of the Rules referred to in Extract Minutes Consultation, dated 26th April 1858, No. 772.

3. There seems no reason to believe that the Engine was otherwise than in good order when removed from the Arsenal to the Madras Exhibition. When returned to the Arsenal from the Exhibition it was, according to Mr. Thompkinson's account, in a most disgraceful state. He adds that he then "suggested that it ought to be cleaned, but no notice was taken of it, for some time it stood in the Arsenal yard exposed to all weathers." From Colonel Balfour's letter it seems that the Engine was removed to the Arsenal in the early part of June, and the Principal

Commissary of Ordnance reports that it was taken away by the Mint Master on the 27th of that month. It must therefore, have been at the Arsenal some fifteen or twenty days, still as its removal to the Mint was daily expected, the Government are not prepared to attribute greater blame to the Ordnance Department than that on Mr. Thompkinson's report, they consider that it should have been examined and cleaned, and further that it ought assuredly to have been placed under cover and protected from the weather during its stay in the Arsenal. It does not however seem to have sustained much injury there.

4. The remarks of the Inspector General in the concluding para. of his letter seem to the Government very reasonable, and they resolve to forward a copy of it to all departments, and to enjoin their observance of the course as therein laid down. It is to be observed however, that although indenting officers are bound to remove the articles indented for as soon as possible after the Indents have been passed, yet that cases may occur in which delay may be unavoidable, and that the responsibility of the Ordnance Officers for the due care of the article will not determine until its actual removal from the Arsenal. The rules referred to by Colonel Balfour have been approved by Government in Extract Minutes Consultation 26th April 1858, para. 4, and authorized to be at once put into circulation among the officers concerned. There is however no objection to publishing para. 23 as suggested by Colonel Balfour, and that will be done accordingly.\*

\* *Vide Gazette* 1858, Vol. 2, Page 495.

7TH SEPTEMBER, 1858.

(To Maritime Districts.)

Under the Rules of the Madras Sea Customs House, salt fish is exempted from duty, as are also fresh fruits, potatoes, provisions for use on board Ship, and various other articles not specified in the Schedules annexed to Act VI. 1844.

2. The Board of Revenue now find that in the South Arcot district, saltfish is still charged with duty, and as a similar practice may be followed in other out-ports, they resolve to instruct the Collectors of Sea Customs in the provinces to be guided by the Rules obtaining at the port of Madras in accord-

ance with C.O. 6th February 1851. The Custom House Rules are published in the *Fort Saint George Gazette* for 1851, page 333. They are now under revision, but will serve as a guide until the new Rules are published.

11TH SEPTEMBER, 1858.

(To Maritime Districts.)

Govt. of India to Govt. of Bengal, 5th August 1858, No. 1815.

Vide C. O. 4th Aug. 1858.

" 27th Sept. 1858.

\* C. O. 21st Sept. 1857.

In reply to your letter, No. 1336, of the 8th June last, I am directed to state that the term "manufacture" in the orders of the 13th August 1857, is used without any reservation, and includes brick-making.

18TH SEPTEMBER, 1858.

Hon'ble Court's Despatch, 23d March 1858, No. 2.

Vide C. O. 31st Aug. 1854,

Para. 3.

" 19th Sept. 1855.

5. Assessment on double crop Nunjah in Coimbatore used for Orchard cultivation—adverting to the general inexpediency of measures for the encouragement of special cultivation, it has been determined to levy the fixed assessment on the land with the usual additional charge for water without reference to the crop planted.

19 to 30. Ordinary advances of Tuccavy for Fuslies 1265 and 1266 sanctioned. After this period the practice of making such advances either for cultivation or the manufacture of salt will be abolished. In seasons of extreme drought exceptional cases might be entertained, but the recommendations of the Collectors, or the Board, are to be made in such cases with much discrimination and moderation.

5. The practice which formerly prevailed to some extent of regulating the demand for revenue according to the particular description of crop actually cultivated in each year, has been for a considerable time absolutely prohibited. We trust that you always keep in view and enforce the principle which we have repeatedly enjoined, that of affixing the assessment on the land at a moderate and equitable rate, leaving the ryot entirely to his own discretion as regards the specific product cultivated.

15. The many evils attending on the practice of making Tuccavy advances, the absence of injurious results either to the Government Revenue, or to the ryots, in districts where they had been abolished experimentally; and the small amounts applied for in most of the districts where the practice remained in force, so small as to preclude the conclusion that any general influence

on the revenues or people could be exercised by them, leave no room to doubt the propriety of the decision at which you have arrived. In such cases as those, in which advances had been made under exceptional circumstances for works of irrigation and for re-building houses destroyed by fire, temporary assistance may, however, still be given, not as a matter of course, but only under circumstances of peculiar distress which are to be specially reported to Government.

20TH SEPTEMBER, 1858.

Ext. Min. Con. 14th Sept. 1858, R. D. No. 1251.

On the Acting Magistrate of Masulipatam requesting the instructions of Government, as to whether Zemindaries and proprietary Estates in his district were excluded from the operation of Act III. of 1857, it being the practice there for proprietors to levy fines for their own benefit on trespassing cattle, the Government in Extract Minutes Consultation in the Judicial Department, dated 22d June 1857,\* No. 706, declared the practice to be objectionable in principle, and directed that orders should be at once issued through the Revenue Department, to put a stop to it, wherever these fines were not entered among the assets on which the peishcush was fixed. In those instances where they had been included, Collectors were to report the compensation to be allowed to proprietors; and they were to state also whether from local peculiarities, it was advisable to exempt any estate from the operation of the Act, under the provisions of Section XX.

2. The Board of Revenue in the Proceedings recorded above, accordingly report certain cases in Vizagapatam, Masulipatam, Nellore and North Arcot. In the first named district, the Hill Zemindaries are recommended by the Agent for exemption from the operation of Act III. of 1857. In Masulipatam, it is reported that the item of "fines" appears in the assets on which the permanent settlement of 15 estates was fixed, the total amount so entered being Rupees 605-8-4, including however two descriptions of fines besides that on cattle, viz. fines on thefts of corn and fines on village servants. The Board properly object to all three kinds of fines, and recommend the withdrawal of the

power to levy them from the proprietors, granting them compensation to the full extent to which these sources of income were included in their assets, Rupees 605-8-4. In Nellore, the Collector recommends that the proprietors of Vencatagherry, Mooti-  
alpaud and Choondy should be exempted from the operation of Act III. of 1857, under the provisions of Section XX. In North Arcot it is suggested by the Collector whether the Zemindars of Calastry and Cavetnugger might not be similarly exempted. The Board of Revenue observe that if Government should be of opinion that the Act should be only gradually extended to all places, and see fit to exempt these Estates from its operation, they would recommend that the exception be allowed as a present arrangement only.

3. In their order in the Judicial Department, dated 23d July last, the Government have already decided that no part of the Madras Presidency should be exempted from the operation of the Act, and from that resolution they see no reason to depart. It will however be open to the Agent at Vizagapatam to establish Pounds gradually in the Hill Zemindaries of his district, setting up at first a few only and at the most considerable places, that the Zemindars and people may by degrees become acquainted with the working of the enactment.

4. The Government approve the grant of compensation, Rupees 605-8-4 recommended by the Board in para. 8, in lieu of the fines levied in the 15 Estates of the Masulipatam district, and the necessary adjustments will be made in the peishcush payable on those several Estates. The Board will submit for sanction the revised rates of peishcush. The Board will pursue their enquiries whether the powers of collecting these fines (which include those on trespassing cattle) or powers of a like character are exercised in other Zemindaries, Polliums and Shotriums; wherever they are their further exercise must be absolutely prohibited, and compensation given, calculated on the principle adopted for the Masulipatam Estates, where such sources of income were included among those on which the demand of Government was fixed. In the case of Zemindaries settled without specification of assets, but where the power of collecting such fines as those has been exercised by prescription the compensation may be computed on the average collections of the last five

Fuslies. The Government quite agree in the Board's remarks in para. 18 of the Proceedings, except that they consider that the withdrawal of those powers should be immediate, that is, as soon as the amount of compensation has been ascertained and tendered, which should be done without delay.

5. It is however to be clearly understood, with reference to Mr. Secretary Hill's letter dated 21st May 1822, No. 378, on the Moturpha remission, that the compensation now authorized is granted not as a matter of right, but as being fair and equitable under the circumstances. The Board point out that the levy of these fines was not like the collection of Moturpha specially interdicted by law, and the Government have consequently allowed the compensation to be calculated on a different principle, and to be given to the holders of all estates in the assets of which these items were included, or when, when there were no assets, the collection has been sanctioned by long usage. It may nevertheless be observed that if the levy of these fines be not specially forbidden by the terms of the permanent sunnud, it is at least not authorized by it, and that they form no part of the powers and privileges attaching to the possession of landed property, or of the rights which it was intended by the permanent settlement to convey. Some of the fines

*Fines on thefts of corn.* are indeed of the nature of judicial fines, and it was evidently no part of the scheme of the permanent settlement to invest Zemindars with judicial powers.

23D SEPTEMBER, 1858.

*Ext. Min. Con. 14th Sept. 1858, R. D. No. 1249.*

With reference to para. 2 of Extract *Vide C. O. 6th July 1857.* Minutes Consultation, 27th. May 1858, No. 695, the Board of Revenue report that the cost of each Salt-weighing machine on Major Bell's principle is estimated at Rupees 187-9-11; this information having been called for, in order that the Honorable Court on being furnished with it, might be enabled to institute a comparison between this kind of machine and that received from England, to which the preference has been unanimously accorded. They at the same time report that the weighing of salt is practised in seven only of the

fourteen maritime districts, viz. Ganjam, Rajahmundry, Nellore, Chingleput, Canara, Malabar, and Madras; in the first four however only in respect to salt for export by sea; in Canara, only for salt imported by private traders; but in Malabar and Madras, in all transactions, since October 1856 in the case of the former, and October 1857 in the case of the latter collectorate. The Board further explain that they prefer simultaneous introduction of weighing in the districts in preference to gradual introduction of the practice, because they apprehend that a different course would lead to a diversion of trade; and in support of this view, they append extracts from letters of the Collectors of Madras and Malabar, from which it is observed that the Collector of Madras feared competition with Covelong salt, the native dealers preferring to take salt by measurement rather than by weight, in consequence of the extra quantity obtained by the former method, and that in Malabar, the inland exporters were resorting to Mangalore where weighing had not been introduced.

2. Under these circumstances the Government approve the Board's suggestion to introduce the practice of weighing salt simultaneously in all the districts, and will be prepared to authorize the measure on the arrival in this country of the requisite number of weighing machines for the service of the salt department. In their Proceedings of the 5th May 1858, No. 1615, the Board reported 110 two maund, and 290 one maund weighing machines to be the number required for the service of the entire Presidency, making provision for accidents, and including a few of each kind for sale to private traders; but the Government find from the distribution that this number provides only 3 machines of each kind for Gunttoor, which they believe to be too few for the large transactions which sometimes take place in that district in the season. They therefore think it fit to assign 6 two maund and 10 one maund weighing machines to Gunttoor, which will raise the total number for the entire Presidency to 113 and 297 machines respectively; the distribution being as follows:

|                     | 2 Md. | 1 Md. |
|---------------------|-------|-------|
| Ganjam, ... ..      | 6     | 7     |
| Vizagapatam, ... .. | 0     | 9     |
| Rajahmundry, ... .. | 8     | 2     |

|                                         | 2 Md. | 1 Md. |
|-----------------------------------------|-------|-------|
| Masulipatam, ... ..                     | 5     | 20    |
| Gunttoor, ... ..                        | 6     | 10    |
| Nellore, ... ..                         | 9     | 40    |
| Chingleput, ... ..                      | 4     | 10    |
| South Arcot, ... ..                     | 3     | 12    |
| Tanjore, ... ..                         | 4     | 52    |
| Madura, ... ..                          | 1     | 38    |
| Tinnevelly, ... ..                      | 9     | 9     |
| Canara, ... ..                          | 31    | 35    |
| Malabar, ... ..                         | 3     | 6     |
| Madras, ... ..                          | 6     | 25    |
|                                         | <hr/> | <hr/> |
|                                         | 95    | 275   |
| Reserve, and for private sale, say, ... | 18    | 22    |
|                                         | <hr/> | <hr/> |
|                                         | 113   | 297   |

3. Application will accordingly be made to the Honorable the Court of Directors for the above number of weighing machines; and they will be requested to consign those intended for Malabar and Canara, direct to the Collectors of those districts, at Calicut and Mangalore respectively, and to forward the rest to Madras.

23D SEPTEMBER, 1858.

*Vide C. O. 3d June 1858.*

" 18th Nov. 1858.

\* *Annexed.*

Ordered that a copy of the foregoing Minutes of Consultation\* be circulated to all Collectors, and that their attention be directed to the decision of Government in para. 5, that "the Engineers must exercise complete control over all the larger works for which separate establishments are allowed," and that "where such works exist for which special establishments have been sanctioned, the control of them should at once be made over to the Public Works Department." The Collector of Bellary will take back such of the Nirkanties as he has made over to the Department Public Works, and it is to be understood that in all districts similar servants remunerated by landed enams and charged with the distribution of water to fields, are to be under the control of the Revenue Department, with the exception noted by Government. Whenever, therefore,

transfers have been made in opposition to this Rule, the servants should be taken back. To secure uniformity in carrying out their orders, the Board request that each Collector will report, as soon as practicable, what he has done in pursuance of them with his reasons for the same. Where the present state of things in any district is in accordance with the Resolution of Government, it will of course be sufficient to state the fact.

2. To enable the Board to make the arrangement respecting the levy of a maramut cess from Enamdars directed by Government in para. 7, each Collector will be pleased to furnish a classified statement of the enams of his district with remarks shewing distinctly what tax is already paid by the several classes for maramut objects; and he will also state his opinion as to the rate at which they should be severally assessed. Any further remarks calculated to further the object of fixing a fair and moderate rate in a manner which may render it leviable without hardship or difficulty, will be gladly received by the Board.

*Ext. Min. Con. 8th Sept. 1858, R. D. No. 1836.*

In paras. 6, 7, and 8 of a Report by Captain Collyer, Dated 20th April 1857. Superintending Engineer Central Circle, upon the state of certain Irrigation works in the Ceded districts, after stating that the disrepair of the sluices and the carelessness of the Monegars, occasioned almost as frequent a source of want as the failure of rain itself, an opinion was expressed that the Engineer Officers should have the Irrigation Monegars and their subordinates under their immediate control, with power to punish such offences as cutting tank banks, &c., summarily.

At the suggestion of the Chief Engineer, the paras. quoted above were furnished to the Board of Revenue for their consideration.

2. In Extract Minutes Consultation, No. 1580, dated 15th August 1857, Government passed orders upon a reference from the Chief Engineer, giving cover to certain correspondence between himself and the Acting Collector of Masulipatam, relative to the question, which department, Revenue or Public Works,

should be entrusted with the duty of distributing water. The Government considered that distribution to the villages should rest solely with the Public Works Department, but the detailed distribution to the fields left to the villagers. Before however

passing final orders, the papers were referred for the opinion of the Board of Revenue, and in a subsequent para.

Para. 4, E. M. C. dated 15th August 1857, No. 1580. of the same order, the Board were asked whether the system prevailing in Masulipatam of taxing felled palmyras, &c., should not be abolished. And in the last paragraph of Captain Collyer's Report above quoted, that Officer expressed his opinion that the nature and extent of the assistance which Enamdars, whose lands were irrigated from Government sources, owed to the State in the way of repairing tanks, &c., should be ascertained and clearly defined.

3. In their Proceedings recorded above,\* the Board state their views on the points referred to them. First, as to the department which should be entrusted with the distribution of water, and the control of the Irrigation Establishments.

4. The Board commence by noticing the opinion of Government, expressed in Minutes Consultation, 15th August 1857, "that the distribution to villages should rest with the Department Public Works; but that to individuals with the villages, the village officers interfering when necessary, and appeals lying to the Revenue authorities." And they think that the expediency of entrusting this important function to one department or another, must very much depend on the nature of each irrigation work. When a tank (as is generally the case) supplies only one village, the Board think the interference of the department Public Works

Para. 6. unnecessary. And when a tank supplies more than one village, they would still leave the management of the sluices, (the dimensions of which will of course have been already determined by the Engineer Officers) to the village authorities. Likewise, as the length and height of the *Korumbus* or embankments running with the beds of streams to secure irrigation from them, has been settled by long custom, they consider that here again the interference of the Department Public Works, would only

produce delay and dissatisfaction; but on the other hand the *sluices in large annicuts*, and the heads of the main channels taken from large rivers, should in the opinion of the Board be placed under the sole control of the Professional Department. And similar reasons apply to the case of very large tanks requiring establishments for their care beyond the village servants. The Board consider that when tanks supply only one village, the interference of the Department Public Works was not contemplated by Government; and in para. 9 they refer to Extract Minutes Consultation, 1st May 1857, as decisive of the points debated. In accordance with that order, every servant exclusively employed on Hydraulic works, has been made over to the control of the district Engineer. In Bellary the tank Superintendents or *Nirgauties*, 679 in number, have been made over in part; this measure the Board concur with the Collector in disapproving; and they think that Government could scarcely have intended it.

5. The Government observe that in carrying out a reform like the transfer of the charge of Hydraulic works to the Public Works Department, there will always at first be a considerable difficulty found, owing to the necessity for breaking through old habits and customs. Such difficulties must not however be set down as inherent in the new system. In the case under notice, the Government are not of opinion that it is at present necessary or expedient to lay down any more specific rule, than to declare that the Engineers must exercise complete control over all the larger works for which separate establishments are allowed; where such works exist for which special establishments have been sanctioned, the control of them should be at once made over to the Public Works Department. The Government would not go further than this at present. They would be rather disposed to watch the result of the partial introduction of the new system, leaving the question of the complete transfer of all Hydraulic works, down to the smallest village tank, to be settled hereafter. Under these views, the transfer of the *Nirgauties* in Bellary will not take place; they will remain there, and in other districts, under the Collector as heretofore, except of course where the tanks are very large, so as to require a distinct establishment and professional superintendence.

6. The second point requiring the orders of Government is Captain Collyer's proposal to give the Officers of the Engineer

Department power to punish, summarily, such offences as cutting the banks of tanks, cutting made roads, wantonly wasting water, and failure to afford customary labour. The Board remark that Government have already expressed their unwillingness to invest Engineer Officers with Magisterial functions; and as they still hold this opinion, they deem it unnecessary to pursue the subject further.

7. The next point to be noticed, is the contribution due by Enamdars to the repairs of tanks, &c. Captain Collyer having recommended that the liabilities of those enjoying rent free lands in this respect, should be ascertained and determined. After shewing that daswandam enams contribute according to the terms of their grants; that Shrotriumdars pay their quota; that ser-vice enams under a former decision of Government are exempt, while in respect to enams other than those specified above, the practice is various, the Board profess themselves unable to lay down any general rule with the information now before them, but they think that the most unexceptionable way of deriving a fair quota from the enams, would be to impose a small annual quit-rent (which has already been levied in Chingleput;) and for assessing this quit-rent generally no time would, the Board consider, be so convenient as the occasion of a general enquiry into enam tenures. The Board's suggestion is approved, and they will be good enough to take steps for giving effect to it; the Government see no reason why such a desirable reform should be postponed until the appointment of the enam commission, a wholly indefinite period; a beginning has been already made; and the liability of all Enamdars may now be declared without difficulty.

8. The last point on which information was required from the Board, was the propriety of abolishing a tax said to be levied in Masulipatam, upon every palmyra tree which is felled, and every hundred leaves cut. It appears that Mr. Fraser, the late Acting Collector, finding that the unlimited destruction of Government palmyra trees (meaning it is presumed trees growing on waste land) bid fair to extinguish the species in the district altogether, imposed a tax on each Government tree, and 1 anna on each 100 leaves cut from Government trees. This is not enforced in cases of extreme poverty; and is found to operate beneficially in preventing reckless waste. The system prevails in

Guntoor. The Board do not recommend its abolition. The Government will not interfere with this arrangement at present, and resolve to refer the question of planting palmyra topos, to which purpose it is proposed to apply the tax under notice, for the consideration of the Conservator of forests. It is highly necessary to pay close attention to the conservation of palmyra trees, especially as it has been discovered that the wood is likely to come into extensive use in the Department Public Works.

27TH SEPTEMBER, 1858.

(To Maritime Districts.)

Ext. Min. Con. 21st Sept. 1858, R. D. No. 1283.

*Vide C. O. 4th Aug. 1858.* Under the circumstances represented by the Board of Revenue, the Government are pleased to authorize the exemption from customs duty of three Iron Boats, imported in pieces from England by Mr. G. H. Faulkner of Rajahmundry, for employment on the Godavery channels in the conveyance of passengers, parcels, &c. The Government are further pleased, on the recommendation of the Board of Revenue, to extend this exemption to all Iron Boats which may be similarly imported for the like purposes in future, and to plate iron intended for the construction of vessels of the same kind.

1st OCTOBER, 1858.

Commissary General to Govt. 18th Aug. 1858, No. 114.

*Vide C. O. 11th May 1858.* I have the honour to acknowledge receipt of Extract from the Minutes of  
*2d March 1859.* Consultation\* referring to me certain correspondence with the Civil authorities in North Arcot on the subject of impressment of carts by the Commissariat Officer at Vellore, particularly in reference to the 5th para. of Mr. Sullivan's letter.

2. I believe it to be conceded on all hands that the impressment of carriage ought never to be resorted to except under circumstances which render it unavoidable in order to prevent serious injury to the public service.

3. This is well understood by the Officers of the Commissariat, and in the capacity of Superintendent of Police they are guided by this view of the question.

4. The extraordinary demands of the service within the last twelve months have obliged them in many instances to press carriage within Military limits under orders of the Commanding Officers, and if they had not done so, the most serious consequences might have been apprehended.

5. If pressing takes place at all within Military limits, it appears to me advisable that it should be undertaken by the Superintendent of Police under the orders of the Officer Commanding, instead of by the Civil authorities.

6. If owners of carts within Military limits are allowed an immunity from impressment, whilst carts in the districts are impressed by the Civil authorities, there would be a manifest injustice in the exception made.

7. I know not of any distinct authority granted to the Superintendent of Police, or the Commanding Officer, to impress carriage, and nothing of course but necessity could extenuate the exercise of so oppressive a practice.

8. The maistries in Military Cantonments alluded to by the Collector, and supposed apparently by him to be able to collect carriage, have no influence in overcoming the extreme objection which the cart owners have to engage their carts on a service to which they find there is to be no term, for the arrival at one destination is followed immediately by impressment for another at a greater distance from their homes.

9. These maistries draw a very small salary for collecting carriage which may be willing to engage, they are supposed to know the owners of carts in Cantonments and the neighbourhood; but beyond this no assistance can be expected from them: there is only one bullock and cart maistry at Vellore on a salary of 7 Rupees per month.

10. I have desired Lieutenant Heath the Commissariat Officer and Superintendent of Police at Vellore to abstain from impressing any carts at Vellore, for the use of his own department, or indeed of any other except under the especial order of the Commanding Officer. It appears to me, that objectionable as is

the practice at any station, it is peculiarly so at Vellore, from the circumstances which the Collector has described.

11. In a former communication, I had the honor to advocate the keeping up at least one hundred carts with bullocks at Vellore, and the same number at Bangalore for the transport of Commissariat Stores, and also the establishment of transit carts between Vellore and Bangalore.

12. A similar establishment has answered very well between Masulipatam and Secunderabad, and the necessities of the service have induced me to anticipate the sanction of Government for the formation of such an establishment between Secunderabad and Kamptee.

13. I believe these establishments will not cost the Government much more than what it is obliged to pay now for hired carriage, whilst it will relieve the cart owners from a great deal of wretchedness arising from impressment, and this good result would be greatly assisted by the Inspector General of Ordnance and Magazines having a large number of the best description of bullocks under his own control for the movement of Ordnance and Ordnance Stores as already recommended by me.

14. I called on Lieutenant Heath for his observations on the Collector's Report to Government, and annex a copy of his \* Dated 12th August 1858. reply\* to this, in which will be seen the extent to which he has obtained carriage with, and without, pressing, and the difficult position in which he is sometimes placed to meet the calls on him for carriage.

*Annexed.*  
Lieut. G. Heath to Commissary General, 12th Aug. 1858, No. 644.

I have the honor to acknowledge Colonel Hill's letter† with its annexments, and with reference thereto beg to offer the following observations.

2. I am quite at a loss to conjecture on what grounds Mr. Sullivan has arrived at the conclusion conveyed in the 5th para. of his letter now under the consideration of Government, that "pressing is resorted to by this department on every occasion of moving up stores, and that we are never able to secure a single bandy voluntarily;" so far from impressment being a practice of constant occurrence, it appears to have been resorted to by my predecessors only in cases

## CARTS.

|                   |    |                                 |
|-------------------|----|---------------------------------|
| In November 1857. | 17 | For transit purposes.           |
| In December "     | 29 | For transit purposes.           |
| In May 1858.....  | 3  | For detail of Recruiting Depot, |
| In June " .....   | 54 | For Ordnance purposes.          |

in June last more than two-thirds were subsequently liberated as unsuitable for the public service, after a short detention.

*Memo. of carts supplied by  
Commissariat as per record.*

|                      |     |
|----------------------|-----|
| In October 1857..... | 21  |
| " November " .....   | 7   |
| " December " .....   | 308 |
| " January 1858.....  | 215 |
| " February " .....   | 76  |
| " March " .....      | 276 |
| " April " .....      | 67  |
| " May " .....        | 68  |
| " June " .....       | 92  |
| " July " .....       | 44  |

Total...1174

*Deduct supplied by Civil  
powers.....*

546  
Balance...628

of absolute necessity, and to the extent noted in the margin, and of the carts seized

3. I find that within the last ten months, during which period the demand for carriage has been greatly augmented, 1174 carts are recorded as having been supplied for the public service through this Department: from the Registers of carts supplied by the Collector filed in this office it appears that for 546 of the above number we are indebted to the Civil power, and from memoranda left by my predecessor I gather that a further number of at the most liberal construction 100 (but for which no official Registers have been furnished to us) were similarly supplied.

4. Admitting then that we have been furnished with 646 carts out of the above number by the Civil authority, there will remain a balance of 528 carts supplied by the department, including the small number shown above as having been pressed: it must also be borne in mind that this number only includes carts regarding which actual correspondence has been entered into, and is exclusive of those cases in which the means at disposal have been exercised to induce cart owners to convey the private baggage of troops and others, who under present circumstances are often utterly helpless to supply themselves, and whose applications are cheerfully furnished when it is possible to do so.

5. Considering the local disadvantages of Vellore for supplies of this description, as pointed out in para. 3 of Lieutenant Hawke's letter to your address,\* the limited range from which carriage must be drawn, the sudden emergent and heavy nature of the demands which allows no time for providing for them in anticipation, and the fact that the Civil power itself, notwithstanding the far greater range and

\* Dated 11th June, 1858.



influence it commands can with difficulty meet the requisitions upon it, as implied in para. 6 of the letter under consideration, I think that the extent of our recent demands on the Civil resources, and the number of carts that have been pressed within Military limits, can scarcely be held to argue so unqualified a condition of helplessness in this respect as Mr. Sullivan's letter would tend to imply.

6. While on this part of the subject I would further point out that the extent of the demand must not in every case be taken as a criterion of the difficulty of complying with it; an application on another department for a very small supply may seem to argue want of resources, while in reality it may be more difficult to meet than a heavier one under other circumstances: as a case in point, a demand was made on the 29th July 1858, for but one cart to go to Samulcottah, and all my efforts were unavailing to induce a cart owner to undertake so long a journey, the Civil Authority was consequently applied to, and even then the one provided was only as far as Nellore.

7. Mr. Sullivan in paras. 2 and 3 of his letter lays great stress on the fact of grain carts being seized by us within Military limits on the road and at the bandy stand, I am assured that it has never been the practice to press loaded carts, and certainly it appears to make little difference whether the carts be seized on the spot after discharging their loads by the Military servants, or on their subsequent arrival at the villages to which they belong by the Civil power. The locality alluded to as the bandy stand was, I am informed, selected for that purpose in communication with the Civil power as particularly suitable with a view to requirements of this nature.

8. The great obstacle to cart owners coming forward voluntarily doubtless arises from an apprehension on their parts that on the completion of their contract they may be repressed for further service, this obstacle must be removed by each driver being furnished with a permit on starting to protect him from further impressment: were this plan to be adopted I think we should find little difficulty in meeting ordinary demands, and that applications to the Collector would consequently be much fewer.

9. As regards the subject of impressment there can be no doubt that the hardship which it entails directly on the parties

pressed, and indirectly but not less surely upon the inhabitants in general, as well as the certainty with which it must inevitably defeat its own object if carried on for any length of time, render the practice one to be studiously avoided, except as a last resource in case of emergency where time is of the utmost consequence, and all other expedients fail.

10. But should such contingencies unfortunately render the step inevitable, the department of supply should I think have the power in itself to act with promptitude and decision on the spot, a condition which can scarcely be ensured when a reference to other and perhaps remote authority is required, and without which most serious interests may be imperilled. That this view is not an exaggerated one will be seen on reflection, that when the head Civil authority is absent on circuit or otherwise, an application may take days in reaching him, and the carriage have after all to be pressed in the immediate vicinity of the very office requiring it.

11. In conclusion, I would reiterate for consideration the arguments quoted by my predecessor in his letter\* that, "if the power of impressment be withdrawn, this department will become utterly and entirely helpless to ensure carriage being provided at any particular time; a mere knowledge that we possess the power to press renders any coercion unnecessary, except in extreme cases, and should this power be withdrawn, the difficulty will not manifest itself in ordinary times, but on emergencies when the safety and health of the troops might be endangered from a want of the means of transport."

12. I have submitted the present correspondence to the Brigadier Commanding Vellore who concurs with me in the various points advanced.

13. Your wishes to refrain further pressing have already been anticipated.

*Est. Min. Con. 24th Sept. 1858, R. D. No. 1298.*

Ordered to be communicated to the Board of Revenue, with reference to para. 2 of their Proceedings of the 28th June last, No. 2208.

2. The Government are of opinion that the power to press carriages should be in the hands of the Magistrate, and that the Military Authorities should apply to that officer for aid in

cases of emergency only, where there may not be time to procure carriage, and when all other expedients have failed.

3. With reference to para. 8 of Lieutenant Heath's letter, in which it is suggested that carriage could be procured with less difficulty, if exception from a second impressment were secured to cart owners who had already completed their contract; it is observed that in Extract from the Minutes of Consultation of the

\* C. O. 11th May, 1858.

27th April last\* copy of which was communicated to the Military Department, the Government consented so far to adopt a similar suggestion made by His Excellency the Commander-in-Chief, as to direct that the local authorities should always give consideration to the case of cart owners who had but lately been employed, and should in preference make available the carriage of those who had been longest free from impressment. It should also be added that carts should not be forced to proceed on beyond the distance for which they were originally taken, unless in cases of very extreme necessity, when more liberal rates should be allowed for the further distance; and in the relief of Regiments every opportunity should be taken that the carts bringing the baggage of a Regiment should obtain return loads by carrying to the station whence they have come the baggage of the Regiment which is to be quartered there. Thus, if a Regiment at Vellore and one at Cuddapah are to exchange stations, the bandies conveying the baggage of the Vellore Regiment to Cuddapah should bring back to Vellore the baggage of the Regiment that is to march thither from Cuddapah, or vice versa.

2D OCTOBER, 1858.

*Ext. Min. Con. 28th September 1858, R. D. No. 1314.*

*Order.*—In Extract Minutes Consultation, Revenue Department, No. 356, dated 19th March last, Government authorized Mr. Dale to institute an Appeal in the Sudder Court against a Decree of the Civil Judge of Calicut. This was done, and Mr. Dale on the 2d June last, applied to the Acting Collector of the district for Rupees 390 the fee payable to him, as he calculated it, under Clause fifth, Section XXXVII., Regulation XIV. of 1816. The Suit in the Civil Court was an original one; the Appeal consequently was a "Regular" Appeal, and Mr. Dale, being of opinion that the "merits" of the question would be involved in the decision thereof, estimated the amount payable to him as Pleader accord-

\* *Regulation XIV.*, 1816,  
*Section XXV.*

ingly, under the rules contained in the Regulation\* of the "Madras Code," adverted to in Section VII, of Act No. I. of 1846;

and further requested that it should be paid to him at once.

2. The Acting Collector considers that the fee is payable on the costs awarded against the Defendant in the O. S., and not on the sum sued for—and objects, secondly, to disburse the amount of fee until the result of the Appeal is known, observing that the "Decree (of the Sudder Court) is essential as a voucher to support any expense of this nature."

3. Mr. Dale now asks Government to decide on the second objection taken. In regard to the first, that involves a technical point, the duty of determining which devolves on the officers of the Sudder Court. He refers to C. O. of the Sudder Court, No. 129 A, and shows cause generally against the practice of disbursing fees to Pleaders only *after* the result of the suit in which they are engaged.

4. The Government observe that that C. O. prohibited the practice among *Vakeels* of entering into *conditional* agreements with their Clients, which had sprung up since the enactment of Act No. I. of 1846; and cannot therefore apply to the present case, where the fee is calculated by the terms of a specific Regulation, and where both Client and Pleader are responsible to Government. They agree however with Mr. Dale, that it is important to regard the "great leading principle, that a Barrister should receive his fee before he pleads." The Acting Collector will therefore pay to Mr. Dale the fee that may be ultimately pronounced the correct one, without waiting the result of the Appeal. As to what is said about the necessity of a 'voucher,' it is observed, that the Government are kept informed *direct* of the official acts of their Pleader.

4TH OCTOBER, 1858.

*Ext. Min. Con. 25th Sept. 1858, R. D. No. 1991.*

*Vide C. O. 31st Aug. 1854,*  
*page 67, para. 31.*

† *Board's Pro. 30th July*  
*1858, No. 2895.*

1. Two points are discussed in these Proceedings.†

First, the Establishment of a Road Fund in Trichinopoly by levying a certain per centage on the Ryots' rent roll. The

Board have requested the Collector to re-consider the propositions contained in his letter to them, dated 8th July 1858. No orders can therefore be passed at present on this branch of the subject.

2. Secondly. In Extract Minutes Consultation, 27th May 1856, No. 785, paras. 10 and 18, the Government observed that as many years must necessarily elapse before an organized Road Fund could be established in every district, the best course appeared to be to set apart a certain sum out of the revenue of each district to maintain the roads pending the universal organization of the Road Fund system.

3. The Board now remark that the greater benefits already experienced in the few districts in which these funds exist, induce them to recommend that the plan enunciated in the order of Government quoted above, shall be at once acted upon, by allotting a reasonable sum to each of those districts where the introduction of the organized system cannot be hoped for for a long period. The statements furnished by the Board show what would be the collections in the districts in question\* first if the fund were recruited by a per centage on the ryot's putta (taking the cultivation of Fusly 1266 as a standard) and if a charge of one anna per Cawny occupied were made.

4. The despatch in the Public Works Department, dated 22nd April 1857, contains the reply of the Honourable Court to the proposals of the Madras Government for the systematic provision for the maintenance of district roads.

In para. 15 they remark that the allotment for repairs of *main roads* must be entirely subordinate to the financial exigencies of the state, and to the demands of India generally for public works.

And in paras 18-20, the proposal now advocated by the Board of Revenue as regards district roads, is "approved and sanctioned subject to the cautions prescribed by the Government of India."

5. The amount which the Board would set apart is Rupees 1,32,500 per annum for 10 districts; much less than a quarter of what the road fund will ultimately cost the state, and not

much more than a quarter of the sum named by the Government, 5,00,000 Rupees.

6. The Government fully concur with the Board in their estimate of the importance of these local road funds, and of the benefits which have resulted from them to the few districts where they have been hitherto introduced. But they fear that the propositions of the Board, moderate as they are in themselves, amount to a charge on the existing revenues which the Supreme Government would neither approve nor sanction at the present time.

7. In whatever district however the assessment has been or may be revised, an additional tax may be imposed, (as a small diminution of the remitted amount) for the purpose, and be included in the revenue, with great advantage and without the necessity of obtaining previous sanction. The Government are not of opinion that it would be expedient to make any additional demand from the ryots in localities where no relief has yet been given.

6TH OCTOBER, 1858.

Resolved that the above Extract Minutes Consultation\* be circulated to all Collectors with reference to the Board's Proceedings, dated 9th July last, No. 2353.\*

\* Both annexed.

2. The Board desire that notice be at once given in all districts that nattankal remissions will be universally discontinued on and after Fusly 1269, A. D. 1859-60.

3. The Board request that each Collector will prepare and submit for sanction as soon as possible, draft rules prepared on the Board's Proceedings above quoted, and the present orders of Government; due regard being had to the peculiar circumstances of their respective districts. It will be observed that the views of Government in para. 6 accord with the instructions conveyed in para. 19 of the Board's Circular, dated

16th July last, No. 2645.† The latter instructions will therefore be the rule, and in supercession of para. 7 of the Board's Proceedings, dated 9th July last, No. 2353,‡ unirrigated lands the as-

essment of which is remitted as poodoogul, or for other sufficient reasons will be retained in the ryot's puttah.

4. Resolved that copies of the Extract Minutes Consultation, and Board's Proceedings, be forwarded to Mr. Newill, with a request that he will favor the Board with his opinion on the subject discussed in them, and especially on para. 17 of the Board's Proceedings 9th July last.

5. Resolved also that a copy of these papers be forwarded to the Honorable Mr. Ricketts with reference to his letter dated 24th March 1857, No. 843.

*Board's Proceedings, 9th July, 1858, No. 2353.*

In para. 2 of Extract Minutes Consultation under date, 11th March 1856, No. 285, R. D., the Government, in reviewing the General Settlement Report for Fusly 1263

To Govt. 4th July 1855.

(July 1853-54), observed, with reference to the abolition of the dittum, that "some more precise and definite rule will be required in lieu of it, than here proposed by the Board," &c.\* and wished them "to take the subject into consideration in communication with the Collectors." The Government also observed that "not only relinquishment of land but transfers also, will need to be notified, and time will be wasted at the jummaundy unless this is done punctually and completely."

\* The Board proposed the rule that "each ryot is answerable for his holding of the preceding year, unless within a fixed time, he presents a writing detailing any fields which he wishes to resign, or any new land which he wishes to occupy."—Board's letter 4th July 1855, para 21.

It was also observed (para. 3) that "in connection with this subject, that of dittum bunjer requires regulation."

2. The Board have been in communication with the various Collectors on the above four subjects. I. Dittum. II. Dittum bunjer. III. Relinquishment of land. IV. Transfers of land.

3. The term "dittum"† has a somewhat different signification in the Southern, and in the Northern districts.

Where ryotwary prevails the dittum is, in theory, an account taken by the native revenue servants at the commencement of the cultivating season (July or August) of the land that the ryots intend to cultivate, and what of their previous holdings they intend to throw up. The result is an estimate of the land revenue that may be expected for the Fusly just commenced. In practice, however, it was accompanied with inducements and injunctions to take up larger extents of land than the ryots had

the means of cultivating, in order to make a great shew on paper, and the ryots used to consider themselves obliged to cultivate what was thus saddled upon them; for the force of influence and authority generally overcame remonstrance and resistance. In some cases however it was an understood thing that the ryots were not to be forced to pay for all they entered their names to, unless they cultivated it all. These defects in practice involved either an objectionable enforcement of cultivation, or else a mockery of accounts, and as such have been now abandoned. What may now be called the dittum or estimate of expected revenue for the year, is the revenue of the holdings of the past year, plus extra

\* Applications.

† A written deed of relinquishment.

lands, for which *durkhasts*\* have been made, and minus such holdings as have been given up by *razeenamah*.† It is no longer necessary for a staff of native officials to perambulate the country to ascertain what land a ryot intends, or will promise to cultivate. It is taken for granted, that unless he sends in a *razeenamah*, his farm will remain the same as last year, and he is charged accordingly.

4. It is necessary however to observe that in the Northern Circars where joint rents exist, the "dittum" is merely the arrangement necessarily made at the beginning of each season, by which the *gross rent of the village* for the current year is, after discussion with the ryots, settled and determined. So far therefore the dittum cannot be abolished, and it becomes in fact as necessary to settle it before the season sets in, as it is to settle an *abkarry* or other rent beforehand. The village is rented *in gross*, and the same objections do not arise as when an arrangement like the old dittum is attempted with individuals.

5. This leads to the 2d question "dittum bunjer." It has been usual in most districts to hold the ryot responsible for the revenue on all the land entered to his name in the dittum, but at the jummaundy, some portion of what may have been left waste from unavoidable causes (dittum bunjer) has received remission of revenue, what has been left waste "from neglect" being charged. In Bellary the amount of dittum or caboolaty bunjer has always been very great, in consequence of the practice of including in the dittum account much more land than they ever intended to, or could, cultivate. The system has been

open to abuse and error, for it is not easy to say what amounts to "neglect," and to charge year after year some lacs of Rupees which, as a matter of course, are afterwards struck off, swells the item of fictitious "remissions," for it is evident that a ryot ought not to have been charged for land which he had not the means of cultivating, and it is a misnomer to call the cancellation of such a charge a "remission." The Board expressed their views fully on this subject in their Proceedings (to Bellary) 26th October 1854.

6. The Board have within the last few years issued instructions which have greatly ameliorated the system, but, as the Government observe, it requires some regulation.

7. Much depends on the manner in which the *dittum* is framed. If land is not forced on the ryots, and they once become aware that land for which they have not given *razeenamah* is liable, there will not be much occupied waste. As regards unirrigated land, the Board consider that when the *dittum* and *razeenamah* rules are well introduced, no remission should be given for waste, except for peculiar reasons in individual cases, or when the season is so disastrous as to call for special measures of relief, on which occasions the orders of the Board of Revenue are to be obtained. But in the case of land classed as *nunjah*, the charge cannot justly be enforced when sufficient irrigation is not supplied, and in these cases it will be necessary for the Collector to satisfy himself that the land could not have been cultivated before allowing remission for "*dittum bunjer*."\*

\* The term *dittum* might be abolished, and waste lands in occupation might be designated "*puttoocut bunjer*" or "*puttah bunjer*."

and the settlement accounts. There are many ways of turning dry land to some account during the year, especially now that wells can be dug and trees planted without any extra charge. To stimulate industry of this description, and prevent land being unprofitably retained by one ryot to the exclusion of another, under the pretence that it has been left fallow, it seems proper to gradually introduce a rule, that a ryot has no right to have dry lands entered in his *puttah* for which he is

not willing to pay. When the assessment has been finally revised, the Board hope that there will be no necessity for considering in the settlement whether lands are fallow or cultivated, and that the rule of all lands in occupancy being paid for will be carried out. Meanwhile Collectors will be guided by discretion and local usage, in allowing a ryot to resume fallow land in the following year, in preference to other applicants.

8. What is called "*shamlat bunjer*" (alluded to in the Extract Minutes Consultation noticed in para. 3) is any *portion* of a field left waste, but remission has only been allowed when the fields were supposed to be too large. When the assessment has been relieved by reduction, the Board have directed that no remission shall be given for "*shamlat bunjer*," but the rule cannot every where be fully enforced. In Bellary for instance, where there are fields of 30 and 40 acres, portions of which are overrun with 'nutt' grass, the expense of rooting it out is great, and it would not be just to charge for the whole field until they are sub-divided by authority. As a general rule *shamlat bunjer* should never be allowed remission in *nunjah* land.

9. The "*natangal*" alluded to by Government, or seed beds in which young paddy is grown thickly, previous to transplanting in larger distribution, has in some districts been allowed remission of revenue. The Board have directed this system to cease, where late revisions of assessment have been carried out.

10. The next subject is the relinquishment of land which should be by a written document, and take place sufficiently early in the season for a more able or enterprising ryot to commence cultivation upon it.

11. The time within which land should be relinquished must vary in different districts, inasmuch as the period of the first rains differs, but in the Board's opinion it should not in general be later than the end of July for unirrigated land, and the end of August for irrigated. If it is fixed very early, it may bear hard on ryots who are unwilling to part with their land, and yet doubtful whether the season has set in sufficiently to ensure them from loss, if they decline to relinquish; and thus become liable for the rent of the land even if not cultivated. The date however might be fixed after communication with the Collectors.

12 With regard to the nature of the relinquishment itself, the Board are of opinion that it should be in a prescribed form, stating that the ryot whose puttah consists of fields and *teerwah* specified, hereby relinquishes such and such fields with their specified *teerwah*. Actual delivery of such a paper to the village *Curnum* should be considered sufficient. No *conditional* relinquishment should be allowed.

\* Pro. 15th July 1857, No. 2400, para. 17.

13. The Board have on a former occasion\* suggested that no *razeenamah* should be received, where the result would be to lower the puttah to an amount below some minimum to be fixed. This rule was intended to apply to absolute relinquishments only, and not to transfers of land from one puttahdar to another. A return of *razeenamahs* should be submitted weekly to the *huzur* till the date after which none are to be received.

14. Next in regard to the acquisition or transfer of lands assessed to the revenue. These may be considered under two heads. I. *Durkhasts*, or proposals to cultivate land recently relinquished, or land left waste for some years. II. Transfers of land from one puttahdar to another. It does not seem necessary to fix any time of the year within which *durkhasts* should be sent in. As to the mode of their reception more caution is necessary than in the case of *razeenamahs*, in order to avoid placing the land in the possession of a person who has not the best claim to it.

15. The *durkhast* which may be presented to the European Revenue Officers or to the *Tahsildar*, either direct, or through the village officers, should be in writing, and specify the present puttah of the *durkhastdar*, if any, and the fields and their *teerwah*, which he proposes to take up, and it should be disposed of by the *Tahsildar* only after the *Curnum* has signed it in attestation of the land being free for *durkhast*. The first option should be given to the *meerassidars*, if it is a *meerassie* village. If any of them agree to take it, it is to be understood that they pay for it whether they cultivate it or not. If they decline, it should be made over to the *durkhastdar* except in the instance mentioned in the next para. Where there is more than one applicant, the preference should be given to a resident ryot over a stranger.

16. With the view of inducing the ryots to combine contiguous small holdings into one farm, the Board would suggest that after the *meerassidars*, the *puttahdars* of the next field should have the option, when they come forward to claim it, of taking the land before the *durkhastdar*.

\* Pro. 15th July 1857, p. 17. 17. The Board have on a former occasion proposed\* that no *durkhast* shall be received which will not make the *durkhastdar's* puttah (including what land he may have before) up to a certain amount, but they would now propose a modified rule. When a ryot has a puttah, it seems advisable that he should always be able to make additions to it, and they therefore propose to limit their former suggestion to cases where the *durkhastdar* holds no puttah. On these occasions it seems desirable that they should be rejected when they are made for small parcels of land, below an established minimum. The increase of petty holdings will thus be checked.

18. As a general rule, the *Tahsildar* should have authority to accept *durkhasts*, and put the party in possession, but in cases where there are difficulties connected with disputed claims, or local or municipal rights or privileges, the matter should be referred to the Collector.

19. The *Tahsildar* should keep a book of *durkhasts*, and use every means to make them public. He is to report without delay on every *durkhast* which requires the Collector's orders, and is to send a periodical return every 15 days of the *durkhasts* on his register or book, shewing the number on hand at the last return, and the number since received, the number disposed of, and the balance on hand. Books with the pages numbered and bearing the Collector's seal, will be supplied for the registry of *durkhasts*.

20. Conditional *durkhasts* may be received, to take lands waste above ten years on *cowle*, but such *durkhasts* should be settled by the Collector only.

21. When a *durkhast* is made for land left waste on the death of a puttahdar, the first option should invariably be given to the nearest of kin to the deceased, provided he applies for it within six months.

22. It is to be understood in all durkhasts (except for cowle) that the durkhastdar is liable for the full teerwah of the land for that Fusly, whether cultivated or not.

23. The second description of transfer, as distinguished from a durkhast, is where land is held on a puttah, and has to be transferred from one ryot's name to that of another.

24. Transfers made in consequence of land having been sold for arrears of revenue, or in conformity to the orders of a Civil Court, require no remark; but there is a third and larger class of transfers, when lands change hands from private transactions, such as sales, mortgages or gifts. Regarding these last transfers the general rule in ryotwar districts is, that the transferer, and transferee sign a mutual agreement before the Tahsildar, who registers the transfer; but the puttah is not altered till the ensuing jumabundy, though the usage differs in different districts.

25. The Board attach much importance to the Registry of transfers of puttahs, as it is to the person whose name stands in the puttah, that every Collector must look for the revenue due from the land. It often happens that the puttahdar is absent, or has mortgaged his land, and the actual occupant and cultivator holds no puttah. In this case, when a default arises, the puttahdar is yet looked to as the responsible person, and if not forthcoming it has been usual to sell the land for arrear of revenue, and give a new puttah to the purchaser. The

\* Repealed by Act XXXIX, of 1858.

From Govt. 5th May in Con.  
2d June 1858, No. 583, R. D.  
Pro. to Govt. 2d June 1858,  
No. 1949.

late Act XXIII. of 1856\* has made the sale of land for arrear of revenue very difficult; but the Board trust that, with reference to the communications noted in the margin, the amended Act will obviate the difficulty.

26. The Board would propose that no Collector grant a change of puttah on the plea of transfer, unless both parties have registered in the Cutcherry of the Tahsildar in whose talook the land is situated. The deed of transfer, and a counterpart of acceptance, should be attested by witnesses in the presence of the village officers.

27. In the case of a puttahdar deceasing, the village Curnum should at once report to the Tahsildar, and the Tahsildar to the Collector, stating who is nearest heir; and the Collector on being

satisfied, should cause the registry to be made. Much laxity prevails as to reporting the death of a puttahdar, and it sometimes happens that the name entered year after year in a puttah, is that of a man who has been dead some time. The registry of transfers is so important, that Collectors should endeavour to put an end to the irregularity above noticed.

28. In the event of a mortgage, however acknowledged, the Collector should not, without the consent of the mortgager, or decree of Court, alter the entry of the name on the puttah.

29. With reference to paras. 13 and 17 of these Proceedings, in which the desirableness of placing a limit on petty holdings is kept in view, the Board think it desirable to rule that when a person, not being a puttahdar, purchases a trifling piece of land, he must hold it under its own proprietor, and cannot claim a separate puttah for it in his own name.

30. The Board are not prepared to urge any Legislative Enactment, compelling registry of transfers of puttahs when a sale of puttah land takes place. The question is one more of a judicial character, and as Government possesses a lien on the produce, it will be sufficient for revenue purposes to insist on holding the person responsible whose name remains on the list as the puttahdar, and to sell the land if in the case of arrear, he does not come forward to liquidate it. When this is well known, he will not, under such circumstances, delay to send in a razee-namah, if he cannot obtain the consent of the occupant to accept a formal transfer.

31. The Board cannot but see the great advantage that would arise from a regular and formal system of registration, both of present owners of landed property, and of all transfers which may hereafter take place. Such registration might not be sufficient to constitute a legal title, but it would assist greatly in the determination of suits for land; and if the present Revenue Survey is carried out, the delineation and numbering of each field on the Map, would materially facilitate the process of registration.

*Ext. Min. Con. 2d September, 1858, R. D. No. 1200.*

In para. 21 of their General Settlement Report for Fusly 1263, the Board of Revenue dilated upon the evils of the dittam system, and proposed as a remedy that it should be considered

an established rule that each ryot is answerable for his holding of the preceding year, unless within a fixed time he presents a writing detailing any fields which he wishes to resign. In reviewing this report, the Government were of opinion that some more definite and precise rule than that proposed, would be necessary; not only the relinquishment of land, they observed, but transfers also, required to be notified. And in a subsequent paragraph (p. 4) of the same order, the Government remarked that the system of *dittam* or *kabulati banjer* required regulation, and that the rules as to remission for waste, *nattankal*, and *shamlat banjer* needed modification. The Board were accordingly desired to take the subject into consideration in communication with the Collectors.

2. The Board's Proceedings\* recorded at the head of this order contain the result of their enquiries on the four following points:—

- I. The dittam system.
- II. *Dittam* waste or *kabulati banjer*.
- III. Relinquishment of land.
- IV. Transfers of land.

3. First as to the *dittam*. After recapitulating the evils of the old system, which involved either an objectionable enforcement of cultivation, or else a mockery of accounts, and which has therefore been abolished, the Board shew that now, the *dittam* or estimate of expected revenue in any year, is the revenue of the past year's holding plus that of such lands as may have been taken upon *durkhast*, and minus that of any land which may have been formally thrown up by *razeenamah*, or deed of relinquishment. It is taken for granted in the case of each ryot that unless he sends in a *razeenamah*, his holding will remain the same as last year, and he is charged accordingly. In the Northern Circars on the other hand, where joint and "kosht" rents exist, the *dittam* cannot be abolished, but there the system does not present the same objectionable features which have led to its abolition elsewhere; villages are rented in the gross, without interference with individuals, and the

\* Called also *Amarakam*  
*Atakubadi* and *Vilu*.

dittam† is "merely the arrangement made at the beginning of the season by which the gross rent of the current year is settled after discussion with the ryots.

4. The wishes of Government with respect to the *dittam* have thus been carried out in all districts where it is practicable to do so. The Board's rule appears to be quite clear and definite, and nothing remains for Government but to signify their approval of the proceeding.

5. II. *Dittam banjer* including *shamlat banjer* and *nattankal*, (i.) In most districts the ryot has been held responsible for the revenue on all land entered in his name at the *dittam*, but at the settlement that left waste from unavoidable causes has received remission, that waste from neglect being charged for. The system being open to great abuse, the Board have from time to time issued orders which have greatly ameliorated matters: "much depends," they remark, "on the way in which the *dittam* is framed: in the case of dry land, when the new rules which have superseded the *dittam* system have come fairly into operation, no remission should be given: but as regards wet land, when such is left waste for want of irrigation, the charge cannot be enforced, and examination and remission will be necessary."

6. The system which ultimately must every where be introduced is to levy the tax on all lands in occupancy; but until the universal revision of the assessment places the revenue officers in a position to enforce such a rule unhesitatingly, without fear of injustice or hardship to the ryots, it will be necessary to make such local rules as will ensure to the poor ryot who may not be able to cultivate or to make good the demand upon any one of his ancestral fields in any particular year, the privilege of resuming possession of it the following year in preference to other applicants. When the assessment on all lands is moderate, there will be no hardship in enforcing the demand under all circumstances.

7. (ii.) *Shamlat banjer*. The Board have directed, that, when the assessment has been reduced, no remission shall be given on this head, and none as a general rule at any time on wet land; but the rule cannot be enforced in some districts (as in Bellary). The Government are nevertheless of opinion that it should be carried out as far as possible throughout the Presidency.

8. (iii.) The Board have ordered the cessation of the *nattankal* remission system where late revisions of assessment have been



introduced. But the Government are disposed to think that these remissions might be discontinued in all cases; the origin of the system in all probability was, that the ryot gets no grain return for the land so occupied. But in practice, there is often a grain return: a certain portion of the young paddy is left to mature in the seed beds after the removal of the seedlings; or, if this is not done, the land becomes almost immediately available for other cultivation. It may further be remarked, that these seed beds consume a great deal of water. There would be one great advantage in the abolition of natakankal remissions, that the necessity for interference in the ryot's concerns (in order to determine the extent of ground on which remission is due) would be, *pro tanto*, lessened. Unless therefore the Board see any serious objections, they will instruct the Collectors to discontinue the grant of these remissions forthwith.

9. III. The proposed *modus operandi* in regulating the relinquishment of land is detailed in paras. 10-13 of the Board's Proceedings. The rule to receive no *razeenamah* when the holding would by its admission be reduced below some fixed limit, is based upon a suggestion contained in the despatch of the Honorable Court of Directors sanctioning the Revenue Survey in the Madras Presidency, the object of which was the ultimate extinction of pauper-holders "by the introduction of a wholesome rule tending in that direction, rather than by applying any direct remedy. The entire discontinuance also of remissions, will, the Government are of opinion, tend to place a check upon the growth or existence of pauper-holdings.

10. The rules proposed by the Board do not appear to call for any particular remark, neither do those (IV.) for regulating *durkhasts* and *transfers* of land contained in paras. 14-31 of the Board's Proceedings. Early steps should be taken to carry these rules into effect.

14TH OCTOBER, 1858.

(To Maritime Districts.)

*Est. Min. Con. 27th Sept. 1858, Mily. Dept. No. 3479.*

The Governor in Council directs that flotsams and jetsams thrown upon the Beach within the limits of a Military Canton-

ment be taken charge of by the Military authorities on account of Government, and immediately handed over to the Local Civil Authority.

23D OCTOBER, 1858.

Read Extract Minutes Consultation dated 9th October 1858, R. D. No. 1367, *Vide C. O. 29th Oct. 1855, para. 3.* approving of the modification proposed by the Board to be introduced in the Form of Advertisements for the sale of lands, sanctioned in Extract Minutes Consultation, 6th March 1855, where the lands to be sold are permanently settled.

2. Ordered that the modified Form of Advertisement applicable to permanently settled lands be circulated to all Collectors for future use.

| Defaulter's Name. | Name of the District and of the Estate (or portion of the Estate) to be sold. | Permanent annual assessment on the Estate (or portion of the Estate) to be sold. | Remaining amount of permanent assessment for current year to be paid by the purchaser. |
|-------------------|-------------------------------------------------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------|
| 1                 | 2                                                                             | 3                                                                                | 4                                                                                      |
|                   |                                                                               |                                                                                  |                                                                                        |

NOTE.—The above Estate is held under a Permanent Sunnud, copy of which may be seen at the Collector's Office.

26TH OCTOBER, 1858.

*Vide C. O. 21st Nov. 1853.* The Board consider that the continued enjoyment by the dismissed Curnums, and their relatives, of any portion of the manium land attached to the office of Curnum is highly improper.

2. The Collector will take immediate measures for placing this portion of the original emoluments attached to the office, in the hands of the person performing the duty, and should he be of opinion that it is still insufficiently remunerated, he will submit his proposals for the restoration to it of such portion of the manium lands that were resumed in default of payment of quit-rent, as he may consider necessary.

3. The Board trust that no opportunity is neglected of remedying by degrees the existing very objectionable state of things as regards the manium lands of village officers, which throughout the Northern Circars appear to have been in great measure alienated from the office to which they properly attach, for the benefit of a set of persons who perform no kind of public duty, and have no shadow of right to their enjoyment.

6TH NOVEMBER, 1858.

*Ext. Min. Con. 29th October, 1858, P. W. D. No. 2288.*

*Vide C. O. 18th Dec. 1856.*  
*" 26th Nov. 1858.*

In this letter, Lieut-Colonel Lawford submits for the decision of Government, a question put to him by the Acting Collector of Madura, viz., how far the Collector of a district should interfere with the avenue trees, which were placed in charge of the D. P. W. by Extract Minutes Consultation, 24th April 1858, No. 768,<sup>(d)</sup> in every district except

(d) "The system of planting the avenue trees in Tanjore being peculiar to that district, the Government intended that the operation of the order in E. M. C. 31st Ultimo, No. 587,\* should be confined to that province."—*E. M. C. 24th April, 1858, P. W. D. No. 768.*

\* See Note (c) following.

(e) "The Chief Engineer submits, with his opinion, a letter from the district Engineer of Tanjore, enquiring whether the orders contained in para. 11 of Extract from the Minutes of Consultation of the 6th January last, No. 9, supersede those issued in Extract from the Minutes of Consultation of the 11th December 1856,† directing that avenue trees should be placed under the charge of the Engineer Department.

2. In their orders of the 6th January, the Government gave their reasons for allowing the avenue trees in Tanjore to remain under the care of the Collector. The trees are not the property of Government; and such improvements to the interior of the villages, conducive to the comfort of the inhabitants, as it has been directed that the proceeds shall be expended on, can be carried out far better by the Revenue than by the Engineer authorities. The avenues will therefore, as already directed, remain under the care of the Collector.

3. The only Trunk Road in Tanjore is believed to be the twelve miles between Combaconum and the lower Annicut, and if the trees along it were planted by the Road, or the Engineer Department, which the Government doubt, the charge of them will be made over to the District Engineer."—*E. M. C. 31st March, 1858, P. W. D. No. 587.*

Tanjore. Under this order the trees are placed under the entire control of the Engineers, who however render an account of the sale proceeds to the Collector at the end of the official year. The Acting Collector of Madura now considers that inasmuch as the protective control of these trees (equally with that over all Government property) is vested in the Revenue Head of the district, application should be made to that officer for permission to cut, when fuel is required for Public Works. The Chief Engineer agrees with him, and the Government see no objection to the arrangement.

2. Connected with the same subject, the Officiating Chief Engineer recommends that in Tanjore where the avenue trees do not belong to Government, but to the meerassidars, and are under the charge of the Collector alone, sales of felled trees should take place at the beginning of the working season (January) as the present system of selling without reference to the wants of the D. P. W. has resulted in extreme difficulty in obtaining firewood for Government works.

3. The Government learn from the concluding para. of Lieutenant Colonel Lawford's letter, that the Collector has already promised to meet the difficulty by informing the Engineers when the sales are to take place. They are of opinion that this is all that can be expected. The trees are the property of the meerassidars, and are sold on their account, the Collector as the custodian of their rights will see that such sales take place to the best advantage; and the Governor in Council is of opinion that it would not be just to restrict these sales to one particular time of the year, in order to favour the Public Works Department. Now that due notice is given of the sales, it will always be in the Engineer's power to make what purchases are required and to store the timber if not immediately wanted.

8TH NOVEMBER, 1858.

*Govt. of India, to Govt. of Fort St. George, 12th Oct. 1858, No. 5641.*

I am directed to acknowledge the receipt of your letters, No. 1250, dated the 14th Ultimo, and No. 1293, dated the 22d Idem, with their enclosures, reporting that the Government of Fort Saint George have considered it necessary, as a temporary measure, to authorize the receipt into the Tanjore Treasury,

"at par value, viz. Rupees 10," of gold sovereigns, in consequence of a scarcity of silver coin in that district.

2. I am desired to request that this Government may be informed on what grounds 10 Rupees was assumed as the par value of the sovereigns in question. The President in Council apprehends that it is impossible to assign any intrinsic par value to the two different metals.

3. It appears to the Honorable the President in Council that if any where such a real scarcity of Rupees should occur as to make payment of revenue in legal currency really impossible, the proper course would be to receive uncurrent gold coins, or other commodities, at their *market* value. In the present instance the receipt in the Tanjore Treasury of uncurrent gold coins at more than their market value at the time and place, must have tended to increase the very inconvenience complained of, by driving out silver and factitiously encouraging the further importation of the gold coins thus unduly favored.

4. But the President in Council sees nothing in the papers before him to lead him to believe that there was any such real scarcity of silver coin in Tanjore as to justify a disregard of rule, in a matter of such importance as the currency. It appears to him that what has been mistaken for a scarcity of silver coin, is a plethora of sovereigns, which have no concern whatever with the currency of India. This seems evident from the statements of the Collector of Tanjore, that "there seems to have been a great influx of sovereigns in the district;" and that "these coins, which heretofore were seldom or never procurable unless at a premium, appear now to be selling at a discount." The merchants who have exchanged the produce of the district for sovereigns, might have been left to pass off those sovereigns, as though they had been any other sort of merchantable commodities of which more than enough had been imported.

5. Under these circumstances, His Honor in Council cannot but regret that the currency at Tanjore should have been disturbed by the adoption of the measure now reported. The receipt even of gold coins struck at an Indian Mint, instead of the legal currency of this country, is prohibited by the orders in force, which direct that

*Notification of the Government of India, Financial Department, No. 26, dated 22d December 1852.—Gazette 1853, page 2.*

"no gold coin" should "be received on account of payments due or in any way to be made to the Government in any Public Treasury within the Territories of the East India Company." This order was passed in consequence of the great inconvenience and loss to which the Government had been exposed in consequence of the receipt, at a fixed rate, under a Proclamation of the 13th January 1841, of gold coins struck under the provisions of Act XVII. of 1835.

6. His Honor in Council requests that the further receipt of sovereigns at the Tanjore Treasury may be put a stop to. The sovereigns already received may be sold to the best advantage. It is requested that the order noted above in the margin may be strictly observed under the Madras Presidency in future; and that the dealings of the Treasury at Tanjore, as every where else, may be restricted to the legal currency of the country.

*Est. Min. Con. 5th Nov. 1858, R. D. No. 1497.*

Ordered to be communicated to the Board of Revenue and the Accountant General, for their information and guidance. They will at once put a stop to the receipt or issue of sovereigns into the Tanjore Collector's Treasury under the orders noted in the margin. Mr. Prendergast will furnish the information required in para. 2 of the letter above recorded.

9TH NOVEMBER, 1858.

*Director of Revenue Settlement to Board of Revenue, 12th July 1858.*  
No. 365. A.

*Vide C.O. 17th Sept. 1857.* Para. 15. The following is an analysis of the delay described as arising from removable causes:—

|                                                   |      |                      |
|---------------------------------------------------|------|----------------------|
| Non-attendance of Curnums,.....                   | Days | 397½                 |
| " Monegars,.....                                  | "    | 109                  |
| " Toties,.....                                    | "    | 210½                 |
|                                                   |      | 717                  |
| Delay from disputes,.....                         | "    | 52½                  |
| Delay in clearing jungle along the boundaries, .. | "    | 88                   |
|                                                   |      | <u>Total... 857½</u> |

From explanations which accompanied Progress Reports of the work in this year, it is found that the non-attendance of the village officers upon the survey party is ascribed to the "Curums, &c., being required for jumabundy, and to there being no Goomashtahs capable of taking their places." Thus numerous villages partially measured are left incomplete, and the Survey Ameens are sent to others. The withdrawal of the village officers for the jumabundy is also described as "affording an unfailing excuse for non-attendance, the truth or falsehood of which it is difficult to determine;" while also "the Ameens are often not slow to take advantage of this to account for slackness in their work." The 717 days thus lost might at the average rate of work for the season, have added about 36 square miles to the area surveyed.

16. It is essential that some better arrangement should be made by the Collector with regard to the jumabundy, which certainly should be accommodated as far as practicable to the convenience of the survey. The Survey party in the South seldom takes the field before February, and takes in hand only one talook at a time. If it could not be arranged for the jumabundy to be done before that, and any subsequent cultivation to be brought to account in supplementary returns, the difficulty might be got over by doing the jumabundy of half the talook at a time, so as always to have the officers of one half of the villages available for the survey department, and this additional trouble would not be considerable, particularly if the half talook could be taken along with another adjacent talook, and in any case is not more than the importance of the survey calls for. While it is only proper that this serious impediment to the survey work should be thus prominently noticed, I feel assured that the course to be adopted for its removal will be readily followed by the Collector of Trichinopoly, who has always been zealous in his efforts to forward the survey.

*Board's Proceedings, 4th Nov. 1858, No. 4105.*

10. Parns. 15 and 16 of the Director's letter, relating to the absence of village officers when required, and suggesting that the time of jumabundy should be accommodated as far as possible to the survey, will be communicated to all Collectors with a request that they will attend to them. The Director has addressed each Collector on the subject on the survey department entering his district.

10TH NOVEMBER, 1858.

With reference to their Circular of the 8th July 1856, I am directed by the Board of Revenue to inform you that the term "Huzur Serishtadars" in Extract Minutes Consultation 2d idem No. 674, R. D., includes Head, Naib, and Sub-Division Serishtadars, and that all applications for leave from any of those officers should be submitted for the Board's orders.

17TH NOVEMBER, 1858.

The Board of Revenue are glad to observe that the Acting Collector of South Arcot has succeeded in bringing out his district Gazette in a diglott form. They are desirous that all the other district Gazettes should be published in the same manner as early as practicable, and request Mr. Taylor will forward 20 copies of his next issue for circulation to all Collectors.

18TH NOVEMBER, 1858.

Ordered to be circulated to all Collectors, and that their attention be drawn to paras. 16, 17, in which Government state that they are prepared to authorize the commutation of customary labor to a water-cess when the people consent to it, and the Collector and district Engineer concur in considering the arrangement desirable. Where customary labor exists, the subject should be considered, and the wishes of the people ascertained.

*Est. Min. Con. 30th Oct. 1858, P. W. D. No. 2306.*

In Extract Minutes Consultation, 30th October 1856, No. 2003, the Government approved in general of a proposition by Lieutenant Colonel Lawford, Superintending Engineer, Southern Circle, to substitute for the customary system of keeping up certain channels in Trichinopoly by means of ryots' labor, unpaid or only partially paid, a small cess in money on each cawny of land irrigated, and so to form a fund for the maintenance of a permanent establishment to perform the necessary work under the superintendence of the Engineer.

18th Nov. 1950

2. In a communication from the Central Office, dated 19th December 1856, a scheme was accordingly submitted to Government for approval; this was authorized to be carried into effect in Extract Minutes Consultation, 9th February 1857, No. 224, para. 5; and in the same order, the Government expressed an opinion that the new system should be introduced into all places suited to it; care being taken to distinguish between works which the ryots have habitually performed, and those customarily done by the Government, the cess representing only the former. The Board were accordingly requested to report upon the subject, and to submit the draft of an Act legalizing the levy of the cess. A report was also called for, respecting the working of the new system of managing the (Lal-gadi) channels in Trichinopoly.

Ex. Pro. Chief Eng. dated 13th  
March 1857, No. 10,887.

Ex. Pro. Chief Eng. dated 18th March 1857, No. 10,887.

3. In March 1857, the Chief Engineer forwarded for the favorable consideration of Government a letter from the Superintending Engineer, Southern Circle, who reported, as the result of personal observations during a late tour in the district, that the fixed channel establishment in Trichinopoly had given the greatest satisfaction to the meerasidars, and recommended the early extension of the principle of fixed establishments throughout the wet talooks of that province; but the Government expressed themselves unprepared to extend the system until the receipt of a report from the Board of Revenue on the general question.

Submitted to Gov. in Pro. Chief  
Eng. dated 8d Mar. 1857.  
25th March 1857, No. 546.

25th March 1867, No. 546. nations concerning a previous recom-  
mended irrigation cess on land fed by surplus water was  
forwarded to the Board of Revenue to be taken into consid-  
eration in making their report.

6. In Colonel Baker's letter dated 27th May 1957, the Government of India highly approved of the order of clearance for superceding the practice of requiring the clearance of channels, without payment, for the purpose of a run below the value of the labor value of the

a system of direct Government management. But as the entire outlay in the case of the Lalgudi channels, did not appear to be covered by the cess to be levied, it was suggested whether the whole cost of maintenance and clearance, might not be met by a ratable charge on the land benefiting by the water. This letter was referred to the Board of Revenue in Minutes Consultation, No. 1346 of 13th July 1857, and they were requested to expedite their report. This call was reiterated in a Minute of Consultation, dated 17th December 1857.

6. In his letter to Government dated 14th June 1858, No. 1108, the Officer in charge of the Central Office submitted to Government a correspondence between himself, the district Engineer of Trichinopoly, and the Collector of that province, respecting the *Lalgudi* channels, in which sundry points were discussed, and an opinion expressed that the new system has had a favorable result, and that benefit would arise from the general introduction of the water cess in a gradual manner throughout the Presidency.

7. This letter and its enclosures were referred to the Board of Revenue in Extract Minutes Consultation, 29th July 1858, with a request that they would take into consideration the different points discussed when preparing their report called for in February 1857. But meanwhile the report in question had arrived in the shape of the first Extract from the Board's Proceedings\* recorded at the head of this paper.

\* 3d July 1858, No. 2297.

8. On receipt of the order of Government calling for the report, the Board sent a Circular to the several Collectors requesting them to state how far the scheme could, in their opinion, be applied to their respective districts, and to furnish estimates of the establishments which they considered necessary, and their cost, as well as of the sums to be realized by the cess.

ib. para. 3. 9. The opinions of the Collectors generally are adverse to the proposition; and the Board see great objection to its universal adoption.

10. In several districts customary labor does not exist; such  
as the case in Rajahmundry where irrigation works are of the  
most extensive nature. As an universal rule therefore the system

cannot be introduced. And where there is customary labor, some of the Collectors express an opinion that to maintain an establishment to do the same work, the cess required would be so large as to be very burdensome.

11. On this head the Board invite particular attention to the arguments contained in a letter from the Collector of Tanjore, which are discussed at length in para. 5 and 9 of their Proceedings. Mr. Phillips apprehends that the work would not be so well performed under the proposed system as it is at present; and he further expresses an opinion that the extent of (kudi-marammal) ryots' customary labor, varies extremely both as regards talooks and individuals, and that an unvarying cess would be felt as a hardship. He considers that any difficulty which may be found in getting the labor supplied, would be amply met by the Act for legalizing compulsory labor in certain cases.

Board para. 9.

From Collector of Trichinopoly to Board, dated 27th April 1858.

servancy system, he was not prepared to advocate its general adoption in his district; the work performed being inefficient, and the scheme distasteful to the people. But in a subsequent letter, submitted to Government in the Board's Proceedings, dated 25th August 1858, the Collector modifies his opinion, and pronounces the result of the measure to have been "on the whole, satisfactory, and though not successful, to deserve a fair trial."

Board para. 11.

13. In South Arcot it has not been customary to enforce the obligation on the ryots to keep their channels open except in a few instances; and the Collector advises the relinquishment of such a claim.

Rajahmundry, Tanjore, South Arcot.

14. In 8 of the 4 great channel districts therefore, customary labor does not exist in the first, and scarcely at all in the last. In Tanjore very strong reasons are advanced against the new system; while in Trichinopoly, the Collector was at first against it and now gives only a doubting approval.

15. In the 13th para. of their Proceedings, the Board go on to argue that if the proposed system is objectionable as regards channels, it is much more so as regards tanks, and in para. 14, they show that a difficult question would sometimes arise in respect to the levy of the cess, "is land to pay whether cultivated or not?"

Para. 15.

16. The Board then are strongly of opinion that *no change should be introduced as a general measure*; and in lieu of preparing a Draft Act legalizing the commutation, they propose, that a Notification be circulated to Collectors and Officers of the Public Works Department, to the effect that Government are prepared to sanction the commutation when the people consent to it, and the authorities consider such an arrangement desirable.

17. The correspondence before Government has not fully convinced them that the plan of having paid establishments and dispensing with all so called voluntary labor would not in the end be better. But for the present they are prepared to authorize the pursuance of the course suggested by the Board, which will elicit an expression of the feelings of the people on the subject and prepare the way for further change if necessary.

18. In their Proceedings of 13th August, the Board furnish a separate reply to the order of Government requesting their attention to the points discussed in the correspondence between the district Engineer and Collector of Trichinopoly, and the Central Office of Public Works, relative to the Lalgudi Channel Establishment, which correspondence was forwarded to the Board with the aforesaid order.

19. In the letters now noticed by the Board, Lieut. Ryves recommends a modification of the establishment as at present constituted, and that the permanent portion of it shall to a certain extent possess the authority of a Channel Police, and shall have the power of apprehending, and handing over to the nearest talook officer, any person trespassing on, or injuring, channels or masonry sluices, or opposing sluicemen in the execution of their duties. This permanent establishment is to cost 3,204 Rupees per annum, leaving Rupees 792 per annum available out of the Rupees 4,000 sanctioned in February

1857, for the pay of extra coolies required for working at the korumbus, or on other urgent occasions. The Board approve of Lieutenant Ryves' suggestions, and remark that the authority proposed to be granted to the subordinates on hydraulic works is in reality vested in every man by common law.

20. The Government concur with the view the Board have taken of the case, and sanction the proposed modification of the Lalgudi Channel Establishment. It is unnecessary to vest the officers of this establishment with any special police authority. They are the custodians of the works, and as the Board observe, it is their business to bring before the Police, and prosecute all cases of trespass or other invasion of the public property of which they have charge.

26TH NOVEMBER, 1858.

*Ext. Min. Con. 13th Nov. 1858, P. W. D. No. 2390.*

*Vide C. O. 6th Nov. 1858.*

*\* 26th Oct. 1858, No. 4847.*

a continuation, in Extract Minutes Consultation, 29th October 1858, No. 2288.† Nothing further is now necessary than to remark that the arrangements suggested by Captain Ryves seem quite feasible under the system sanctioned by Government, and to be well adapted to the end which it is desirable to secure: they should therefore be carried out in communication with the revenue authorities.

2. The Government further resolve to forward a copy of Captain Ryves' letter to the Collector of Madura. If such a state of things exist as is described in para. 3, stringent measures of reform are required.

*From Capt. Ryves, Officiating District Engineer, Madura, to Chief Engineer, dated 16th October 1858, No. 554.*

Deeming it advisable that the management of the revenues on all the roads under the charge of the Department of Public Works should be under the control of our officers, I address the Collector on the subject, but Mr. Hathaway, Secretary to the Government, the applicability of the Government's order to which I referred last month, dated 11th December 1857, on the 16th September 1858.

that he had made reference to you on the subject, not having heard again from the Collector, I have now the honor to request your orders on the subject, which is one of some importance.

2. The avenues of this district have been very fine ones, and indeed are so at present, but they are wearing out, and require recruiting by new plantings and careful watching, to prevent depredations and trespass.

3. The old trees, especially the banyans, fall in large numbers on each occasion of a storm occurring, and they are left frequently for a long time lying across the road, injuring it and impeding traffic; decaying trees, and sometimes sound ones, are cut down and removed for firewood, and the branches are indiscriminately lopped by the inhabitants of the neighbouring villages, apparently without check, although, if the Collector's orders were actually effective, not a branch would be cut without special permission and payment of the value of the wood.

4. I propose, if the management be transferred to the Public Works Department, that the avenues be systematically protected from trespass, thinned by felling the old and decaying trees, and recruited by planting for every tree felled a young sapling or seedling.

5. The value of the old trees cut down and sold would, I fancy, not only cover the expense of these operations; but would leave a surplus fund to be applied to the maintenance of the roads.

6. In his letter, No. 969, the Collector alludes to a fund derived from the sale of avenue trees, but although information was asked for by me, I am not acquainted with the objects to which this fund is applied.

7. Supposing that 5 or 6 per cent. of the old avenue trees were cut down per annum, as proposed in para. 3 above, this would give about 20 trees per mile as the average of all the principal avenues, and valuing each tree at the low figure of 1½ Rupees, 30 Rupees per mile, or probably nearly Rupees 20,000 per annum, in the whole district, would be the income, and I have no doubt this sum would, with proper management, be realized, the market being on the principal roads, and being spread over a wide area.

8. Taking 60 miles as the average length of avenue in each talook, the income, Rupees 1,800, would maintain 1 peon and 2 men and 2 women or boys in each ten miles for the care

of the avenue and road, and leave a balance of Rupees 792 for casual minor maintenance repairs of road, during the rainy periods of the year. Supposing the latter to aggregate 3 months, we should be thus enabled to maintain a man and boy for each mile at the times when constant careful small repairs would frequently save a large expenditure for closing breaches and repairing serious damage which never would have occurred if checked at the beginning.

9. It may be supposed that my estimate of income from avenues is excessive, and I am of course unable to assert that it is correct, but I believe such an income might be realized, and be permanent, the ordinary avenue trees being generally full grown in 18 or 20 years. The avenues would be, by the above plan, entirely renewed every twenty years, except every tenth tree which might be a tamarind, and left to grow to its utmost size.

10. I need not here enter into further details, but may observe that each peon would be required to keep up a good nursery of young trees for his ten miles, and would be held answerable for every trespass which occurred in his range. He would be also very useful for reporting to the Circle office every thing concerning the Public Works which might come to his knowledge; the want of some such means of obtaining reports is much felt in this district.

3D DECEMBER, 1858.

*Proceedings of Govt. of India, 28th Sept. 1858, F. D. No. 5670.*

*Vide C. O. 30th June 1858.*

*" 8th Dec. 1858.*

OBSERVATION.—Under the existing Rules and Orders passed by this Government, all Uncovenanted Servants are eligible to the following descriptions of leave of absence:—

1.—Privilege leave for one month in every Calendar year, allowable, under Section VII. of the Uncovenanted Service Absentee Rules, in two instalments, with an interval of six months between them.

2.—Sick leave under Section V., to the limit of three years, of which for one year on half pay, and for the remainder on one-third.

3.—Leave on private affairs, on half pay, under Section VIII. for six months, to be taken in one period only. A second leave cannot be taken before the expiration of six years from the date of return from the first leave.

4.—Furlough on private affairs, under Section IX, for 12 months without pay, but retaining appointment.

5.—Casual sick leave to the limit of 15 days in every Calendar year, on full pay, under Financial Resolution of 19th March 1858.

2. On the 24th November last, the Government of Bombay ruled that in addition to the above descriptions of leave, Uncovenanted Servants may be allowed casual leave on private affairs for short periods; but this Government remarked, on the 30th April 1858, that no such leave as "casual leave on private affairs" had ever been sanctioned by the Government of India, and that the order of the Government of Bombay allowing such leave should be cancelled.

3. Referring to this remark, the Government of Bombay now points out the inconvenience to which Uncovenanted Servants drawing 100 Rupees a month and upwards, to whom the letter of the Rules is strictly applicable, will be subjected. The Government states, "Any servant of this class who may require leave of absence for a day, on urgent private affairs, (as for a death in his family, or the dangerous illness of a relative, or for the performance of some religious rite) must, under the decision now announced, take his day's leave either under Section VII. of the Absentee Rules, in which case he will not be able to take another day's leave on private affairs until the lapse of 6 months from his return to duty; or under Section VIII., in which case he will be precluded for the following 6 years from taking another day's leave of the same description."

4. In submitting these difficulties for the consideration of the Government of India, the Bombay Government also solicits attention to the fact that a much smaller number of holidays is allowed in the Bombay Presidency than elsewhere.

5. The Madras Government makes a similar enquiry to that of Bombay, as to the manner in which absence caused by the sickness or death of relatives, funeral and other ceremonies, &c., is to be dealt with, there being no provision in the existing rules and orders to meet such cases.

RESOLUTION.—On the question of holidays urged by the Government of Bombay, the President in Council remarks that this point has no connexion with the question of leave; seeing



that all servants may be absent on holidays without any leave at all, and the Government of India has not interfered with the Bombay Government in fixing what holidays it thinks proper.

2. In respect to casual leave, His Honor in Council directs, after a careful consideration of the difficulties and inconvenience which an attempt to regulate such leave by general rules is apt to produce, that the Financial Resolution of 19th March 1858, which limits the grant of casual leave to 15 days in every Calendar year, be cancelled; and that it be left to the Heads of Offices, subject to the orders of their own Government, to grant, at their discretion, casual leave of absence from office in case of sickness, death of near relatives, &c., on condition that the Local Government shall see that the discretionary power to be placed in the Heads of Offices is not abused.

3. Such casual absences from office should not be reported to the Civil Auditor, but they should be systematically entered in a Book to be kept in each office, and when an application for privilege leave may be received, the leave should be granted or refused with some reference to the entries in the book. Reports, however, should be made, as at present, to the Civil Auditor, in respect to the other descriptions of leave mentioned in the first part of this resolution.

4. His Honor in Council further directs that so much of the Resolution of 30th April, 1858, No. 2585, as refers to casual leave, be also cancelled, and that the Civil Auditors be called upon to report as to the extent to which the Establishment

\* Establishment of 150 Rupees, per mensem, allowed to the Civil Auditor, Fort William, on the 8th April 1858, No. 1821.

Ditto of 120 Rupees, per mensem, allowed to the Madras Civil Auditor on the 13th August 1858, No. 4802.

allowed them on the date specified in the margin for the purpose of checking the entries in the statements of leave of absence, will admit of reduction.

ORDER.—Ordered that a copy of the foregoing Resolution be sent to the Home Department, for communication to the Governments of Madras and Bombay, and that the original papers receive therefrom be returned.

† Vide Notification in Gazette of 19th Nov. 1858, p. 1087.

3D DECEMBER, 1858.

The Board concur with the Director *(of Revenue Settlement,)* and resolve to request that additional columns for cotton and tobacco may be entered in the price lists submitted by Collectors to the Board.

8TH DECEMBER, 1858.

The Collector seems to have somewhat misunderstood the use of the rain gauge supplied by the Chief Engineer. The outer case or jacket is simply to catch any rain that may run over from the bottle when it is full, as will be the case when the rain-fall exceeds 2½ inches.\* It is very seldom that in the Carnatic there is a greater fall than that, in 12 hours, but still it may occur.

\* A common quart bottle contains about 27½ fluid ounces; and by the gauge in question, one fluid ounce in the receiver shows that one-tenth of an inch has fallen.

2. The use of the jacket does not preclude the use of the bottle; for the former is so made that the bottle can be placed inside it, and then the funnel put on, with the tube or pipe† of the funnel inserted in the mouth of the bottle.

3. The bottle and funnel may thus be used without the jacket; but as before said, if the rain-fall exceeds 2½ inches, it will run over.

4. It may however be added, that if the tin jacket is found inconvenient, the funnel tube may be wrapped round with rag, and tightly inserted into the neck of the bottle. If in this case more than 2½ inches of rain falls, the excess instead of running over, will continue to rise in the body of the funnel, and when that is full, the whole may be measured. By this means a fall of nearly six inches may be measured without removing the gauge, and without using the jacket.† A fall of six inches in 12 hours occurs in Madras about once in six years.

† The jacket was not part of the original form of gauge proposed by Mr. Bayley, and it only adds to the expense and awkwardness of handling. A common quart bottle,—a tin funnel of 4½ inches diameter,—and a little tin vessel 1 inch diameter, and 2½ inches deep (one fluid ounce) are all that is required; and a fall of 6 inches can be measured in 1½ of an inch, with great ease.

From Chief Engineer 21st  
April in Con. 11th May  
1858.  
Proceedings to do. 11th  
May 1858.

5. The shape of the jacket is objectionable; but the Chief Engineer has lately adopted a better one (conical) at the Board's suggestion. The Board however see no necessity for using it at all—if the precautions above stated are taken, and a 12 hours examination made—except on the western coast.

8TH DECEMBER, 1858.

*Proceedings of Government of India, 11th Oct. 1858, F. D.*

*Vide C. O. 3d Dec. 1858.*

" 11th Dec. "

RESOLUTION.—The Secretary in the Department of Public Works enquires whether it is considered regular to permit the forfeited portion of the pay of an office clerk temporarily absent from duty, to be given to other clerks of the establishment, in addition to their fixed salaries, in consideration of the additional labor imposed upon them by such absence. It appears to the Secretary that to give any additional emolument to any public servant over and above that appertaining to his office, without special permission of superior authority, is decidedly objectionable and open to abuse, and that it should not be permitted.

2. The Civil Auditor, Fort William, reports that the practice is not unusual, and that it appears to him to be unobjectionable, so long as the duties of the absentee are properly conducted and no extra expenditure is incurred. The receipt of the full salaries of two appointments, however, by the same officer, he considers objectionable under every circumstance, and he thinks that the award of the whole of the forfeited portion of the absentee's salary to his *locum tenens*, in addition to his entire pay, should not be permitted in cases in which the sum of the two exceeds the allowances of the highest paid appointment, unless the substantive salary of the Acting Officer is already in excess of that of the absentee.

3. The Honorable the President in Council is of opinion that the practice referred to by the Secretary in the Department of Public Works is objectionable, and that the more expedient as well as regular course will be for the head of an office to appoint an acting man on the forfeited pay of the absentee; whereby the strength of the office will be really maintained.

11TH DECEMBER, 1858.

*Ext. Min. Con. 1st December 1858, P. D. No. 1490.*

*Vide C. O. 8th Dec. 1858.*

" 14th March 1859.

\* Omitted.

Order.—To remove all doubt on the question referred in the foregoing letter,\* the Governor in Council is pleased to extend to the Provinces the scale, sanctioned in Extract Minutes Consultation, 27th May 1852, No. 491, of holidays to be adopted by the Offices under Government at the Presidency. Copy of the Extract Minutes Consultation, and of the Memo. appended to it, will accordingly be furnished for the guidance of the Civil Authorities in the Mofussil who are to understand that the Rules are to be adhered to, and no extra holidays given unless for very special reasons.

2. Provision will of course be made by heads of departments for the despatch of emergent business during all holidays.

3. Copy of these orders will be sent for the guidance of the public offices in the Presidency, where it is believed too much laxity prevails.

*Ext. Min. Con. 27th May 1852, No. 491.*

The Governor in Council considers the number of holidays which it has been the practice to allow at the Military Board to be excessive, and approves of the Military Board's proposition to reduce it. He does not however perceive the necessity of making general holidays to all classes of public servants on festivals and ceremonials applicable only to particular sects, and he thinks it preferable that leave should be given only on such occasions to those whose religion or usage renders their absence from duty necessary.

2. This has been the rule of late in the Government Office, and the Governor in Council resolves to forward for the information and guidance of the Military Board, a list of holidays allowed in the Government Office, which it would be desirable should be adopted by the offices at the Presidency generally.

3. The Governor in Council would not however desire to preclude heads of departments from granting to their establishments leave on any very special occasion of public amusement, provided such indulgence be merited by the servants, and the business

[illegible]

\* *Annexed.*

Ordered that the above Extract Minutes Consultation\* be circulated to all Collectors, with a request that they will forward lists of the papers they propose to print.

2. It is desirable that these re-prints should be uniform, and probably foolscap size will be most convenient. Each re-print should bear on its title page a note to the effect that the paper is printed merely for convenience of reference, and does not acquire any authority merely from being printed.

*Ext. Min. Con. 7th Dec. 1858, R. D. No. 1630.*

*Est. Min. Con. 7th Dec. 1858, L. D. 170.*

This plan of printing Selections from the Records of the Collectorate, when the press of the district can find time for such work, is highly useful. To enhance the value of the Selection it would have been better had Mr. Forbes printed, together with the report of the Circuit Committee on the revenue and resources of Ganjam, the proceedings of the higher authorities thereon, and further correspondence on the same subject, if any, with a table of contents. The Board of Revenue will inform all the Collectors that they will employ their press very usefully if the course adopted by Mr. Forbes is followed. It is necessary that the subjects, the papers relating to which may be proposed to be printed, should previously receive the approval of the Board. The minimum number of copies of each Selection should be fifty, of which some should be sent to the Government Office, and to the Board of Revenue, and such work should not be undertaken unless there is every probability of finishing it neatly and correctly.

17TH DECEMBER, 1858.

*Ext. Min. Con. 13th December 1858, R. D. No. 1661.*  
The Government observe that

*Vide C. O. 24th Aug. 1858.  
19th Feby. 1859*

*Est. Min. Con. 13th December 1858, L. 27. 1859.*  
*Vide C. O. 24th Aug. 1858.*  
*" 12th Feby. 1859*

The Government observe that Reports on lapsed Inams in the prescribed tabular form, and other Returns, are still furnished by the Collectors to the Board of Revenue in manuscript, though almost all of them have now printing presses attached to their offices. The Board will therefore instruct the Collectors to print the headings of all such forms, and to have a sufficient number of them always available.

A 1

18TH DECEMBER, 1858.

*Vide C. O. 8th Feb. 1858.* With reference to the Circular Order from this office, dated 8th February 1858, I am directed by the Board of Revenue to acquaint you, that they purpose to print most of the letters received at their office from the beginning of next year.

2. The papers received by the Board are divided into two classes, Ordinary and Miscellaneous, the former embracing the usual correspondence of the office, and the latter including all periodical returns and statements, memoranda and similar papers. It is proposed to confine printing at present to the first of the above classes, viz. ordinary letters.

3. Of such of your letters as may be printed, three copies will be sent to you, one on foolscap to be filed and kept with the huzur records, and two on thin paper, for office use. These, with spare copies of all other papers intended for you, will be forwarded in a weekly banghy packet. This arrangement will probably save some copying work in your office, and you will thus have a file of your more important correspondence with the Board in a convenient form. One of the office copies is intended for your Sub-Collector who will file and preserve it. Should you require more than three copies of any particular letter, your wishes will be attended to on your notifying the same in pencil at the upper blank portion of the first page.

4. The Board request that you will impress on your copyists the necessity of writing clearly and intelligibly the names of places and persons, of carefully punctuating your letters, employing capitals in their proper places, numbering the paragraphs, and generally making the fair copy of your letters complete and ready for the press.

5. Marginal notes and entries entail much trouble in printing, and should be avoided as much as possible.

6. All enclosures should be distinctly numbered, docketed and abstracted, in order that they may be correctly printed, as a continuation of the letter to which they belong.

7. Circular Statements, of which forms are not prescribed by the Board of Government, should be condensed as far as possible.

8. Petitions should be reported on by letter, only in compliance with special directions to that effect, or where the subject is of such importance as to render that mode of communication desirable; in other cases the reports should be by endorsement.

9. Any material errors which you may discover in the printed copies should be communicated to the Board's Secretary at once by Memorandum.<sup>(1)</sup>

20TH DECEMBER, 1858.

*Ext. Min. Con. 11th December, 1858, R. D. No. 1654.*

Resolved that Mr. Taylor be authorized to indent in the usual manner for the supply of stationery that may be required for the use of his office, and to incur all necessary contingent expenses, charging for the same in contingent bills. The Board of Revenue will instruct the several revenue officers in the provinces to furnish Mr. Taylor, with all the information and aid he may need in the prosecution of the special duties entrusted to him; and the Superintendent of the Fort St. George Gazette Press will be directed to supply that officer with a copy of the Official Gazette from the 1st Instant.

24TH DECEMBER, 1858.

The foregoing letters\* are replies to the Board's Circular, dated 1st October 1855, which was issued with a view to alter, wherever found desirable, the district kistbundy, so as to meet more fully the convenience and resources of the ryots without at the same time

<sup>(1)</sup> 2. "As a reduced number of copies of all papers are now struck off, the Board can only furnish Collectors hereafter with two spare copies of each of the letters received from them as may be printed, and two spare copies of all letters sent to them. Collectors will thus have two complete files of their correspondence with this office, in addition to the Board's original letters."

3. The usual number of Circulars will be transmitted as heretofore."—*Board's Proceedings, 21st May, 1859, No. 1869.*

endangering the security or regular payment of the revenue. The Collectors were therein called upon to state whether any portion of the revenue was at present sought to be realized before the crops were removed from the field; and if so, whether a more favorable arrangement to the ryot could not be adopted with safety.

2. It appears from the reports received that some changes might be made with advantage in the districts of Tinnevely, Trichinopoly, Chingleput and Ganjam; the kistbundy in North Arcot has been recently revised, and alterations are not called for in the other districts.

3. The Board proceed to notice the reports separately.

#### GANJAM.

4. From the reply of the Collector of Ganjam, in which are enclosed copies of Extracts from his letters to the late Commissioner of the Northern Circars and the Accountant General, bearing on the cist appertaining to his district, the Board learn that the poverty and improvidence of the ryots had rendered the enforcement of the rules rather lax, and given rise to unjustifiable interference to some extent with the liberty of the ryots to cut and thrash their crops whenever they chose, but that Mr. Knox was anxious to prevent this, and intended repeating his orders for freeing the ryot from all interference in the cutting of his crop when ripe.

| Nature of Cultivation, or description of Crops.                                                                                    | Time of Harvest.                 | Present Kistbundy.   | Proposed Kistbundy. |
|------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|----------------------|---------------------|
| Raggy, Gingelly oil seeds, Cotton, Gaudes Chamaloo, Bulli Chamaloo and Corraloo.....                                               | September, October and November. | Oct. 15th 12½ p. ct. | Oct. 31st 10 p. ct. |
|                                                                                                                                    |                                  | Nov. do. 18½ do.     | Nov. 30th 15 do.    |
|                                                                                                                                    |                                  | Jan. do. 25 do.      | Dec. 31st 20 do.    |
| Black, Red, Horse, and Alloo Gram, Paddy, Brinjals, Nullapassaloo, Pedda Raggy, Tobacco, Mustard Seeds, Wheat, and Sugar Cane..... | December, January and February.  | Mar. do. 25 do.      | Jan. do. 20 do.     |
|                                                                                                                                    |                                  | April do. 18½ do.    | Feb. 28th 20 do.    |
|                                                                                                                                    |                                  |                      | Mar. 31st 15 do.    |
| Condoooloo Gram, Chenna, Boburloo, Second Crop Raggy.....                                                                          | March.                           |                      |                     |
| Lamp oil Seeds, 2d Crop, Horse Gram, Passaloo, Dapovanooooloo, 2d Crop Paddy.....                                                  | April and May.                   |                      |                     |
|                                                                                                                                    |                                  |                      |                     |
| Sarvacantha.....                                                                                                                   | July.                            |                      |                     |

5. The Collector further proposes certain modifications in the periods of collection and the rates to suit the convenience of the ryot.

6. According to the present arrangement, the first of the five instalments is due on the 15th October, and is calculated at 12½ per cent; December is exempted from any payments, and the last kist falls due on the 15th of April.

7. As raggy, gingelly oil seeds and cotton, are the principal produce harvested in September and October, the proposal to collect the first kist 15 days later, that is on the 31st instead of the 15th October, and at 10 per cent instead of 12½ per cent is concurred in by the Board. The other kists also may be collected, as suggested, 15 days later than at present, and without any break in the months, so that the last or sixth kist may fall due in March, by which time all the crops are harvested.

8. The paddy and sugar cane crops together with several inferior products are reaped in December and January; the Board therefore agree with the Collector that three months should be included among the periods for payment. It will in all probability be easier to the ryot to meet 75 per cent of the rent from December to March by four small instalments, and 25 per cent in October and November, than 68½ per cent in January, March and April and the remainder 31½ per cent in October and November, when, as the Collector states, "the ryot, except perhaps in Goomsur and Kimedy, has no produce to meet his first kist, and has recourse to Soucars."

9. In Kimedy and Goomsur the Collector is of opinion that it would be better to commence with the 1st kist in September, but that the roads to the coast are bad, and the crops can hardly be brought to market before the rains are over.

#### VIZAGAPATAM.

10. Beyond adverting to the rules that ought to guide the officers of Government in collecting the revenue, the Collector of Vizagapatam makes no allusion whatever to the actual kistbundy of the Government villages in his district. The present Collector will bring the subject under the consideration of the Board with any change, which in his opinion, may be necessary.

## RAJAHMUNDRI.

\* 19th January 1856.

for the Northern Circars:—

11. The following Kistbundy was lately introduced into Rajahmundry under the orders\* of the Commissioner

| Months.       | For wet produce.  | For dry produce. |
|---------------|-------------------|------------------|
| November..... | .....             | 12½ per cent.    |
| December..... | .....             | 25 do.           |
| January.....  | 25 per cent. .... | 25 do.           |
| February..... | 25 do. ....       | 18½ do.          |
| March.....    | 37½ do. ....      | 12½ do.          |
| April.....    | 12½ do. ....      | 6½ do.           |

## MASULIPATAM.

12. The late Commissioner of the North Circars sanctioned the following arrangement for the district of Masulipatam on the 6th October 1855, which Mr. Fraser states fully meets the views expressed by the Board.

| Months.       | Three talooks. (dry.) | Three talooks. (dry.) | Seven talooks. (dry.) | One talook. (wet.) | One talook. (wet.) |
|---------------|-----------------------|-----------------------|-----------------------|--------------------|--------------------|
| November..... | 6½ per cent.          | 12½ per cent.         | 6½ per cent.          | .....              | .....              |
| December..... | 12½ do.               | 35 do.                | 18½ do.               | .....              | .....              |
| January.....  | 18½ do.               | 25 do.                | 25 do.                | .....              | .....              |
| February..... | 31½ do.               | 25 do.                | 37½ do.               | .....              | .....              |
| March.....    | 31½ do.               | 12½ do.               | 12½ do.               | 35 per cent.       | .....              |
| April.....    | .....                 | .....                 | .....                 | 25 do.             | .....              |
| May.....      | .....                 | .....                 | .....                 | 25 do.             | 50 per cent.       |
| June.....     | .....                 | .....                 | .....                 | .....              | 50 do.             |

## GUNTOOR.

13. Mr. Newill states that the following kistbundy of the district of Guntloor was revised a few years ago, and provides for the object of the Board's Circular:—

| Months.       | Western talooks. | Eastern talooks. | Palnaud.     | Wet crops of the whole district. |
|---------------|------------------|------------------|--------------|----------------------------------|
| November..... | 12½ per cent.    | .....            | .....        | .....                            |
| December..... | 25 "             | .....            | 25 per cent. | .....                            |
| January.....  | 25 "             | 12½ "            | 25 "         | .....                            |
| February..... | 25 "             | 25 "             | 25 "         | .....                            |
| March.....    | 12½ "            | 25 "             | 12½ "        | 37½ "                            |
| April.....    | .....            | 25 "             | 12½ "        | 25 p. ct.                        |
| May.....      | .....            | 12½ "            | .....        | .....                            |

## NELLORE.

14. In Nellore the instalments are reported by the Collector to be favorably regulated. The times of harvest and collection with the rates are indicated below.

| Nature of cultivation.              | Time of harvest.        | Kistbundy.                                                   |
|-------------------------------------|-------------------------|--------------------------------------------------------------|
| Early wet, dry and garden crops...  | { September & October.  | November 6½ per cent.<br>December 6½ do.                     |
| Second crops.....                   | { January and February. | January 12½ do.<br>February 12½ do.                          |
| Last series of wet and dry crops... | March, April & May.     | March 18½ do.<br>April 18½ do.<br>May 18½ do.<br>June 6½ do. |

15. Mr Murray recommends that the plan hitherto adopted in the district of Cuddapah may not be altered as it is generally adapted to the agricultural operations of the district.

## BELLARY.

16. In the district of Bellary a portion of the early crops is reaped in November when the first kist falls due. The rains also being over by that time, the season is considered settled; the ryot knows what land he will take up for the year, and begins to pay his kists accordingly. The Collector is therefore of opinion that no general advantage will result from any changes in the kistbundy in use, which is as under:—

| Months.          | For all crops except the vysac or later wet crop. | For the later wet crop. |
|------------------|---------------------------------------------------|-------------------------|
| November, ... .. | 10 per cent.                                      | .....                   |
| December, ... .. | 20 do.                                            | .....                   |
| January, ... ..  | respectively.                                     | .....                   |
| February, ... .. | .....                                             | .....                   |
| March, ... ..    | 10 per cent.                                      | 33½ per cent.           |
| April, ... ..    | .....                                             | 33½ do.                 |
| May, ... ..      | .....                                             | 33½ do.                 |
| June, ... ..     | .....                                             | .....                   |

## KURNOOL.

17. The Agent at Kurnool states that none of the kists in his districts are payable before the crops are reaped, and that the present arrangement has both the ryot's convenience and the security of the revenue within its scope. There are six kists, the first and last

of which are payable in November and April respectively, at 10 per cent each, and the intermediate four kists at 20 per cent each.

## CHINGLEPUT.

18. The rules prevailing in the district of Chingleput formed the subject of correspondence previous to the recent Circular of the Board. The Government in Extract Minutes Consultation, dated 1st

\* Dated 4th March in Con.  
6th June 1853.

November 1853, No. 1229, R. D. noticing a report\* of the Collector on the balances remaining uncollected at the close of Fusly 1261, admitted the force of his explanation that as the navaray produce was reaped only in May, June and July, and as it contributed about one-sixth of the entire revenue from wet lands, the collections from ryots concerned in it must be regulated accordingly.

19. Mr. Cochrane in his letter of the 22d February 1854, suggested such alteration as he thought might be beneficially adopted, but on referring them to Mr. Smollett who subsequently presided over the district, it was deemed advisable to postpone them, as the Board were not inclined to press their introduction in the absence of his cordial concurrence.

20. Mr. Shubrick now refers to those changes, and proposes carrying them out with a few amendments which are exhibited in the margin.†

| † Nature of cultivation or description of crop. | Time of harvest. | Extent of produce reaped per centage to the land revenue. | Present kist-bund. | Proposed by Mr. Cochrane. | By Mr. Shubrick. |
|-------------------------------------------------|------------------|-----------------------------------------------------------|--------------------|---------------------------|------------------|
| 1                                               | 2                | 3                                                         | 4                  | 5                         | 6                |
| Cumboo, Natcheny, Elloo                         | Sep. & Oct. ...  | 8                                                         | Nov. 5 per ct.     | "                         | "                |
| Yaddamaum (1st wet crop),                       | Sep.             | 5                                                         | Dec. 10 "          | 5                         | 10               |
| Car, ...                                        | Nov. & Dec.      | 11                                                        | Jan. 10 "          | 10                        | 15               |
| Chollum, Varagoo Natcheny and                   |                  |                                                           | Feb. 15 "          | 10                        | 20               |
| Elloo, (dry) ...                                | Jan. Feb. Mar.   | 9                                                         | Mar. 20 "          | 15                        | 20               |
| Sumba, (wet) ...                                | Feb. Mar. Apl.   | 55                                                        | Apl. 25 "          | 20                        | 20               |
| Navaray, ...                                    | Apl. May June    | 11                                                        | May 10 "           | 20                        | 15               |
| Madungul, ...                                   | June & July.     | 6                                                         | June 5 "           | 10                        | "                |
|                                                 |                  |                                                           | July " "           | 10                        | "                |

21. By reference to column 3 of this abstract, it appears that produce corresponding with 19 per cent of the gross assessment

is harvested by the end of December; 64 per cent more by the end of April; 11 per cent more within June, and the remaining 6 per cent by the end of July. According to the present rules the kists begin in November, and 15 per cent is due within the first period stated above; 70 per cent more within the second and the remaining 15 per cent in May and June—the number of kists in all being eight.

22. Messrs. Cochrane and Shubrick agree in the desirability of deferring the first kist until December. Only a small quantity of early dry grain (to the extent of 3 per cent) is sown in the district, owing to the insufficiency and irregularity of the early rains, and it is reaped in September and October. The earliest wet crop (yadamanum) is also but little cultivated (to the extent of 5 per cent), and only in villages under the irrigation of such large tanks, river channels, and wells as contain water at the early part of the year.—The Board approve of postponing the first kist until December, when the ryot will have more produce in hand, and consequently greater means at command to pay his dues.

23. They also agree with the Collector that 10 per cent, instead of 5, may be fixed for the first instalment, as produce to the extent of 19 per cent of the revenue will have been reaped by that time.

24. Of the remaining 90 per cent, Mr. Shubrick proposes collecting 75 per cent in four instalments from January to April, and the remaining 15 per cent in May, but considering that the quantity of produce harvested to the end of February is not considerable, and that the late wet crops do not come to maturity till towards the close of the Fusly, the Board would prefer retaining the present kistbund as it is, with the exception of the kist for May, to which they would add the 5 per cent taken from November, making the May kist 15 per cent instead of 10 per cent as at present.

NORTH ARCOT.

25. The following arrangement was recently introduced into this district:—

| Months.       | For the whole district except Sutwaid. | For Sutwaid  |
|---------------|----------------------------------------|--------------|
| November, ... | 10 per cent.                           | 10 per cent. |
| December, ... | 10 "                                   | 10 "         |
| January, ...  | 15 "                                   | 20 "         |
| February, ... | 15 "                                   | 20 "         |
| March, ...    | 20 "                                   | 20 "         |
| April, ...    | 20 "                                   | 20 "         |
| May, ...      | 10 "                                   | "            |

## SOUTH ARCOT.

26. Prior to the Board's Circular originating these Proceedings, Mr. Hall recommended that the first kist in the district of South Arcot should commence in October instead of November, and the last fall due in May instead of June, so as to avoid an accumulation of arrears at the end of the Fusly. It was then shewn that on a five years' average, the produce of lands assessed at Rupees 6,76,427 was harvested before October, and it would not therefore bear harder on the ryot to pay 5 per cent of his rent in that month instead of in June.

Pro. to South Arcot, 10th August 1855.

The Board authorized the change, and the Collector has since reported favorably of its operation.

27. The following is the present arrangement which the Collector is of opinion needs no further alteration:—

|                    |             |                         |                       |
|--------------------|-------------|-------------------------|-----------------------|
| October.....       | 5 per cent. | January... 15 per cent. | April... 14 per cent. |
| November... 10 do. |             | February.. 18 do.       | May.... 12 do.        |
| December .. 8 do.  |             | March..... 18 do.       |                       |

## TANJORE.

28. The Collector of Tanjore states that the periods fixed in his district require no change. They appear in the office statement as follow:—

|                 | For cadapoocar and dry crops grown during the first six months. | For sumbah, &c. grown during the last six months. |
|-----------------|-----------------------------------------------------------------|---------------------------------------------------|
| November... ..  | 20 per cent.                                                    | .....                                             |
| December ... .. | 40 do.                                                          | .....                                             |
| January ... ..  | 40 do.                                                          | .....                                             |
| February ... .. | .....                                                           | 10 per cent.                                      |
| March ... ..    | .....                                                           | 20 do.                                            |
| April ... ..    | .....                                                           | 30 do.                                            |
| May ... ..      | .....                                                           | 25 do.                                            |
| June ... ..     | .....                                                           | 15 do.                                            |

## TRICHINOPOLY.

From Collector 8th January in Cou. 21st February 1853.

and the changes then suggested appear to have been adopted by the Collector.

30. It consisted in reducing the first or November kist from 15 to 10 per cent, and collecting the remainder or 5 per cent

29. The expediency of revising the kistbundy of the district of Trichinopoly, so far as it related to wet produce, came before the Board in January 1853, and the changes then suggested appear to have been adopted by the Collector.

in June, by which the entire period for collections was protracted by another month, the number of kists being increased from 7 to 8. The Board agree with Mr. Bird that no further revision seems called for here.

31. With regard to the dry cultivation it is now proposed to postpone the first instalment from October to November, as it sometimes happens that cumboo, the grain sown earliest, is not harvested until after the October kist is due. The Board sanction the alteration, as the Collector expresses himself satisfied that it will conduce to the advantage of the ryot without risking the realization of the revenue.

32. The changes made in 1853, and those now sanctioned, are shewn in the margin.\*

| * Nature of cultivation or description of crops. | Time of harvest.                      | Kistbundy prior to 1853. |           | Revised kistbundy.  |
|--------------------------------------------------|---------------------------------------|--------------------------|-----------|---------------------|
|                                                  |                                       | Months.                  | Per cent. |                     |
| Shumbah (principal harvest).....                 | End of January to beginning of April. | November.....            | 15 each.  | 10 per cent.        |
| Mausee car.....                                  | October to December                   | December.....            |           | 15 each.            |
| Coduy .. ..                                      | April to May.....                     | January.....             |           |                     |
| Audy valau.....                                  | July to September                     | February.....            |           |                     |
|                                                  |                                       | March.....               | 10        | 10                  |
|                                                  |                                       | April.....               |           | 5                   |
|                                                  |                                       | May.....                 |           |                     |
|                                                  |                                       | June.....                |           |                     |
|                                                  |                                       | Present kistbundy.       |           | Proposed kistbundy. |
|                                                  |                                       | October.....             | 12½ each. | 12½ each.           |
|                                                  |                                       | November.....            |           |                     |
|                                                  |                                       | December.....            |           |                     |
|                                                  |                                       | January.....             |           |                     |
|                                                  |                                       | February.....            |           |                     |
|                                                  |                                       | March.....               |           |                     |
|                                                  |                                       | April.....               |           |                     |
|                                                  |                                       | May.....                 |           |                     |
|                                                  |                                       | June.....                |           |                     |
| Dry cultivation...                               | October and following months.         |                          |           |                     |

## MADURA.

33. The Collector of Madura approves of the kists as they are collected in his district, as they do not anticipate the harvests, and the ryots have never been known to complain of them—the practice of detaining the crops until the rent is paid, it is stated is not allowed.

## TINNEVELLY.

† See overleaf.

34. It will be seen from the marginal† statement drawn up from the letter of the Collector of Tinnevely that no changes are proposed in the kists depending on the car cultivation, as the harvest of that produce begins in September, and is over by



December, while the payments begin in November, by which time the ryot will have had opportunity for disposing of such quantity of his grain as will enable him to meet the Circular demand.

| † Nature of cultivation or description of crop. | Time of harvest. | Present kistbundy.        |           | Proposed kistbundy. |
|-------------------------------------------------|------------------|---------------------------|-----------|---------------------|
|                                                 |                  | Months.                   | Per cent. |                     |
| Nunjah 1st crop or ear cultivation.             | Sept. to Dec.    | Nov. to Dec. and January. | 33½ each. |                     |
| Peshanum.                                       | Feb. to June.    | February,.....            | 15.....   |                     |
|                                                 |                  | March,.....               | 25.....   | 30 per cent.        |
|                                                 |                  | April,.....               | 25.....   | 30 do.              |
|                                                 |                  | May,.....                 | 20.....   | 25 do.              |
|                                                 |                  | June,.....                | 15.....   | 15 do.              |
| Dry crops and tope produce.                     | Nov. to June.    | November,.....            | 12½.....  |                     |
|                                                 |                  | December,.....            | 12½.....  |                     |
|                                                 |                  | January,.....             | 12½.....  | 20 per cent.        |
|                                                 |                  | February,.....            | 12½.....  | 20 do.              |
|                                                 |                  | March,.....               | 15.....   | 20 do.              |
|                                                 |                  | April,.....               | 15.....   | 20 do.              |
| Taudband produce.                               | Feb. to June.    | May,.....                 | 12½.....  | 15 do.              |
|                                                 |                  | June,.....                | 7½.....   | 5 do.               |

35. The number of the peshanum instalments is proposed to be reduced from five to four, to begin in March instead of February; and the payments on account of the dry crops from eight to six beginning in January instead of November—the rate of the instalments in each case being augmented so that the entire rent may be recovered within the Fusly. The Board approve of these alterations as the reaping of the crops in both cases begins only in the month when, according to the present rules, the first kists fall due.

## COIMBATORE.

36. Mr. Thomas states that the ryots' convenience has not been lost sight of in fixing the kists for the district of Coimbatore, and that no alterations in his opinion can make them more favorable.

## SALEM.

37. From the report of the Collector of Salem, the Board learn that no change is absolutely needed, as the present allotment of the kists has in view the convenience of the ryots, but that Mr. Brett, in compliance with a proposition to that effect from the Accountant

General, was of opinion that the first kist might be brought forward, though with some embarrassment to the ryots.

38. The arrangement in operation at present is as follows:—

| Months.        | Balaghat 8 and Balaramaha 4 talooks. | Two Balaghat talooks. | Nunjah lands irrigated by the Conary channel. |
|----------------|--------------------------------------|-----------------------|-----------------------------------------------|
| September..... | "                                    | "                     | "                                             |
| October.....   | "                                    | "                     | "                                             |
| November.....  | 5 per cent                           | 10 per cent           | "                                             |
| December.....  | 10 "                                 | 15 "                  | "                                             |
| January.....   | 15 "                                 | 20 "                  | "                                             |
| February.....  | 20 "                                 | 25 "                  | 22½                                           |
| March.....     | 20 "                                 | 15 "                  | 22½                                           |
| April.....     | 15 "                                 | 10 "                  | 22½                                           |
| May.....       | 10 "                                 | 5 "                   | 16½                                           |
| June.....      | 5 "                                  | 0 "                   | 16½                                           |
| July.....      | "                                    | 0 "                   |                                               |

39. In the absence of any statement shewing the reaping seasons of the different kinds of produce, and the per centage the latter respectively bear to the gross revenue, the Board can offer no opinion on the subject, beyond stating that any change that would prove embarrassing to the ryot could not be sanctioned; they think however that if an arrangement could be made so as to bring all the kists within the 30th May or 15th June, without overlooking the design of the Board's Circular to benefit the ryot, it would be preferable to allowing the last kists to fall due at the end of June or in July.

40. The Board therefore resolve to ask the Collector to reconsider the matter without reference to the official year ending on the 30th April, alluded to in the Extract accompanying his letter, and to furnish the Board with a statement of the different kinds of produce and periods when they are respectively harvested.

## CANARA.

41. Alterations are not required in Canara. The Collector states that by the time the first kist is due, which is in January, the first and most important produce is ready for the market, trade begins, and the ruling prices are known. In the garden maganies the first payment is due in November, when the produce is in store, and the ryot finds no difficulty to meet the demand.

## MALABAR.

42. On the 11th December 1855, the Board sanctioned revised kists for

all branches of the revenue in the district of Malabar, in lieu of the various rates and periods that were in operation. Mr. Conolly was long ago of opinion that the kistbundy needed revision, and that the alterations recently sanctioned would prove beneficial alike to the people and Government. Mr. Clarke supported that opinion in a subsequent letter on which the Board's sanction alluded to above was given.

43. In his present reply Mr. Clarke sees no reason for disturbing that arrangement, as the bulk of the first crop is reaped in September, and the first kist falls due about the middle of October. The ruling rates and periods are as follow :—

| Months.       | 9 Talooks.   | Cotevom talook. | Cartanaad talook. | Calicut talook. | Ernaad and Betutnaad talooks. | Chowghaut talook. | Wynaad talook. |
|---------------|--------------|-----------------|-------------------|-----------------|-------------------------------|-------------------|----------------|
| October.....  | 10 2/3 cent. | 10              | 10                | 10              | 10                            | 10                | ...            |
| November..... | 10 "         | 10              | 10                | 20              | 15                            | 10                | ...            |
| December..... | 15 "         | 10              | 10                | 10              | 15                            | 10                | ...            |
| January.....  | 15 "         | 10              | 10                | 15              | 10                            | 10                | 40             |
| February..... | 10 "         | 20              | 15                | 10              | 10                            | 15                | ...            |
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*Revenue Circular Orders*

THE

CIRCULAR ORDERS

OF THE

BOARD OF REVENUE,

ISSUED DURING THE YEAR

1859.

COMPILED AND PUBLISHED BY

JOHN MASKELL,

FIRST UNCOVENANTED ASSISTANT, REVENUE BOARD OFFICE.

*Rev Dep<sup>t</sup> Assistant*

MADRAS:

PRINTED AT THE PRESS OF THE SOCIETY FOR PROMOTING  
CHRISTIAN KNOWLEDGE, VEPERY.

1860.

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# CIRCULAR ORDERS

## OF THE

# BOARD OF REVENUE.

5TH JANUARY, 1859.

*Vide C. O. 27th May, 1859.* 2. They (*the Court of Wards*) think it also desirable that periodical progress reports of the works on this Estate (*Kimedy*), and others under their charge as Court of Wards, should be regularly forwarded, and request the Collector to arrange accordingly.

7TH JANUARY, 1859.

*Ext. Min. Con. 23d December, 1858, P. W. D. No. 2793.*

Consequent on the recommendation of the Chief Engineer, founded on an alleged robbery of 60 Rupees of public money from a Lascar of the Public Works Department, while he was conveying it from Bezoarah to Juggiapett, the Government requested\* the Board of Revenue to ascertain from Collectors, if arrangements could not be made for remitting money to the Subordinates in the Public Works Department, by Talook Peons, once a month, and in sums not less than 200 Rupees.

2. With their Proceedings above recorded,† the Board submit the replies received from the several Collectors on the subject; and the Accountant General, adverting to the remark made by the Board in para. 7 of their Proceedings of the 16th October, reports the circumstances under which the question

\* E. M. C. 7th June 1858, No. 1078.

† 16th Oct. and 6th Nov. 1858, Nos. 3910 & 4142.

[26th Jan. 1859.]

came under his consideration, and the result of the measures adopted by him.

3. The Governor in Council observes that the majority of the Collectors are of opinion that the employment of Talook Peons, in the manner suggested, would cause inconvenience, and impair the efficiency of the Revenue and Police Departments. He cannot therefore authorize the adoption of the proposed arrangement; but he hopes that Collectors will afford the desired aid, whenever it may be in their power to give it without inconvenience to their own Departments. The Governor in Council expects however that all Collectors will, on requisition being made to that effect, permit the Cash Chests of the Executive Officers to be placed in the Talook Treasuries.

8TH JANUARY, 1859.

*Ext. Min. Con. 24th December, 1858, R. D. No. 1723.*

*Vide C. O. 13th July 1858.*

*" 5th July 1859.*

2. The Government are of opinion that until the Commission is fully organized and in fair working order, the present system of disposing of the Inām cases must continue.

11TH JANUARY, 1859.

*Vide C. O. 11th March, 1852.*

*C. O. B. Vol. 2, p. 54.*

Circulated to all Collectors who will publish the Board's C. O. of 11th March 1852, alluded to by Government, in their District Gazettes.

*Ext. Min. Con. 4th January, 1859, R. D. No. 10.*

The Government resolve to refer the Board of Revenue to their Circular Order dated 11th March 1852, and to direct that its provisions be strictly borne in mind in future in making recommendations to grant waste land as endowments to Choultries.

26TH JANUARY, 1859.

*Board's Pro. to Govt. 21st December, 1858, No. 4698.*

*Vide C. O. 9th Aug. 1858.*

8. The Collector will state whether he cannot arrange now for the placing aside such papers as are not required for permanent record. It

28th Jan. 1859.]

is presumed that a list of all correspondence received every day is kept in his Office, and in this he might have all such papers as need not be retained marked and kept apart, so that periodically every three or five years they might be destroyed. Without some arrangement of this kind the resorting, &c. of the records will be a constantly recurring necessity.

28TH JANUARY, 1859.

*Vide C. O. 22d April, 1852.*

*" 5th April, 1859.*

Resolved that a copy of Extract Minutes Consultation dated 30th September 1858, No. 1329, R. D., be communicated to all Collectors, together with the list\* of the female Yeomiah-dars to whom the privilege of

\* Omitted in this Vol.

exemption from personal attendance is conceded, and the revised

Dated 4th Dec. 1858, No. 1834, in From Govt. 10th in Con. 11th Jan. 1859, No. 32, R. D.

rules regarding them which have received the sanction of the Supreme Government. Before granting this indulgence the Collector should, as directed in para. 10, satisfy himself regarding the

existence and identity of each pensioner.

2. Ordered also that copy of the Extract Minutes Consultation, No. 1411, R. D., dated 16th Oct. 1858, and of the list of Yeomiahst therein referred to, be also

† Omitted in this Vol.

furnished to all Collectors, who will forward annually to Government through the Board a copy of the list of the Yeomiahs in their respective Districts, noting in the list the lapses that may have occurred during the past twelve months, from which return the list at the Presidency will be corrected.

*Board of Revenue to Government, 6th July, 1858, No. 2309.*

With reference to the correspondence noted in the margin,† I am directed by the Board of Revenue to forward a list of the Female Yeomiah-dars and Pensioners, to whom they recommend that the privilege of exemption from personal appearance, should be conceded. This list has been prepared from returns furnished by the Collectors, and in each case shews the age of the female, the amount



of her pension, and the grounds on which the recommendation is based.

2. The conditions on which every Yeomiah is held are shewn in the general Register, which will be forwarded in a few days, and it is therefore unnecessary here to repeat the information on this point called for by the Government of India.

3. The Board have prepared a set of Rules which are appended, and will be found to differ from those generally approved by Government only in one particular of importance, viz. the life certificates furnished by the Gosha pensioners. The present Vakeels are not necessarily relatives or connections of the pensioners, and the Board think it desirable that those who furnish life certificates should stand in some degree of relationship, in order that they may be able from personal knowledge of the female and her family to certify to her existence. In the few cases where a pensioner may not have any relative available for this object, the rule must of necessity be relaxed, but it seems to the Board to be an additional check of which Government should take advantage.

4. It will be seen that in every case, present and future, the sanction of Government is necessary to the grant of the indulgence, and that on reasonable cause for suspicion the paying Officer may suspend the enjoyment of the concession until his doubts are removed, or until the matter is decided by higher authority.

5. The Board will, in a few days, submit a complete list of all Yeomiahdars, and they have therefore thought it sufficient to include in the present list only those females who may be declared Gosha, particularly as it contains a few allowances not included in the former return. The rules may, the Board think, be held applicable to all female pensioners in the Civil Department who claim exemption from personal appearance on that ground.

6. There are two points which the Board would submit for the consideration of Government. The first is the manner in which those females, who refused to appear as required by the order of Government, dated 5th June 1850, No. 555, R. D., and whose allow-

ances have since remained undrawn, are to be treated. The Board propose that, on full proof of their existence and identity, the new Rules should be applied to them retrospectively, and their names are entered in the accompanying list accordingly. Some of this class however have died in the interval, and the Board request orders in regard to the arrears remaining undrawn at their death. The Board think that these should be paid to their representatives, if it can be proved to the satisfaction of the Collector that their pretensions to be deemed Gosha were valid, and that their death occurred subsequent to the orders of Government.

7. The other point is the commutation of pensions payable to Gosha females. The concession of the Gosha privilege will undoubtedly admit of occasional frauds in spite of every precaution, and the Board think it very desirable to encourage the commutation of such allowances. They would propose therefore that, in regard to these payments, the limit of 20 Rupees be given up, and that they should be freely commuted on full proof of the existence, identity and age of the pensioner. The application for commutation will, in ordinary course, come before Government for sanction, and should contain an abstract of the evidence by which these points have been established. The main difficulty however will be in the production of a health certificate, and as commutation is an object, it might perhaps suffice to require a declaration from near relatives of respectability as to the general health and freedom from illness of the pensioner within a certain period, two or three years antecedent to the application.

8. In some cases the females entered in the accompanying list have attained very advanced ages. Circumstances moreover may have occurred since the preparation of the Collectors' lists to raise suspicion of the existence of some of the parties. If therefore Government sanction their present recommendation, the Board purpose instructing Collectors to satisfy themselves fully regarding the existence and identity of each person, before according to her the privilege of exemption.

An abstract shewing the number of Gosha Yeomiahdars, classed according to their ages, accompanies this letter.

|                |     |
|----------------|-----|
| Under 50 ..... | 86  |
| Above 50 ..... | 123 |

*Est. Min. Con. 30th September, 1858, R. D. No. 1329.*

The Rules for the prevention of fraud in the Yeomiah Department have formed the subject of discussion during many years. On the 5th June 1850, the Government established a Rule requiring the personal attendance of all female Yeomiahdars above the age of fifty years, for the purpose of being identified before receiving their allowances. Subsequently they relaxed this rule in favour of women of rank and position; but finally on the 14th February 1854, they made the rule of the 5th June 1850 absolute and of universal application, all exemption being thenceforward disallowed.

2. In their Revenue Despatch dated 21st February 1855, No. 5, the Honorable Court of Directors, referring to the views of the several Revenue officers on the practical effect of the original rule, remarked that it seemed to operate "unequally, and in many cases, with great harshness;" and when such was the effect, they considered it to be the bounden duty of the Government to provide a remedy. The Honorable Court did not doubt, that the Government of India would "take into early and serious consideration, the inconveniences that had resulted from the rule," and would "authorize its relaxation" under whatever checks they considered necessary to guard against fraud. They desired therefore that if this had not been done, the views of the Government of India should be obtained. In pursuance of this injunction, a reference was made to the Supreme Government, and their instructions solicited. The correspondence which thereupon ensued on the subject, is noted in the margin.\*

\* *Omitted.*

3. In his reply of the 8th June 1855, the Honorable the President in Council observed, that the rule in question should, in general, be maintained and strictly enforced; but that there might be cases in which it would be proper to relax it with the previous sanction of higher authority, though the correspondence did not enable the President to determine to what authority the decision of the exceptional cases was to be entrusted, or by what considerations that authority was to be guided in dealing with them. The Government of India added that a precise rule on the subject was required, and they directed that such might be framed under the direction of this Government and submitted

for their sanction. Information was also required "as to who these female pensioners generally were, and why they received pensions from the public funds."

4. The Board of Revenue were accordingly requested to report on the points specified by the Government of India, and to submit draft rules for transmissions to that authority. In their letter of the 29th August 1855, the Board complied with this requisition; but the rules framed by them were objected to by this Government, as not meeting the views of the Government of India, especially as regards the exemptions from the necessity of personal appearance, which were in certain cases to be allowed. The draft rules were therefore returned to the Board, for revision and amendment; and in doing so, the Government expressed a doubt, whether the proposal of the Board, to vest in themselves the power of granting exemption from appearance, would be expedient, or would meet the wishes of the Government of India.

5. With their letter of the 13th October 1855, No. 2683, the Board submitted a revised set of rules, the principal features of which were the following.

Rule I. Required every female Yeomiahdar to attend personally to draw her allowance.

Rule II. Permitted an exception in favor of those who were prohibited by their religion from appearing in public, provided they maintained this seclusion in all cases; limitation as to age being discarded by the Board on the ground that the rule of Gosha extended to all ages.

Rule III. Permitted Hindoo females of rank to attend, not "every month, but only periodically."

Rule IV. Required that all cases in which the pensioner was considered entitled to exemption from the requisition contained in Rule I. should be specially reported for the orders of Government.

Rules V. and VI. Prescribed the guarantees in the exempted cases, and the penalties for fraud; and

Rule VII. Directed that the personal appearance should be made as little disagreeable to the party as possible. The three last rules were simple re-enactments of existing ones.

*Ext. Mins. Cons. 14th  
Nov. 1855, No. 1252.*

6. The Government objected to these rules, on the ground that the second virtually abrogated the previous one which required the personal appearance of all Mussulman female Yeomiahdars above 50 years of age, and in effect set aside the order of the Government of India. The Government recorded their views at considerable length on this and other points connected with the subject, and returned the revised rules for further amendment. They also desired the Board to cause a list of all female Yeomiahdars to be prepared, showing those who under the views expressed by Government might be considered entitled to exemption, and those not so entitled.

7. In their proceedings of the 13th December 1855, No. 3284, the Board returned to the subject, arguing against the above orders of Government, and defending their former proposition, viz. that the rule requiring appearance from all female Yeomiahdars above the age of 50 years, should be abrogated in favor of all Gosha females. It is not necessary here to quote the discussions recorded on this part of the subject; it will be sufficient to observe that looking to the difficulties encountered in carrying

*E. M. C. 22d Jan. 1856,  
No. 74.*

into effect the orders of the Government of India, this Government resolved to ascertain whether in Bengal and the North Western Provinces, Mussulman female pensioners were required to prove their existence by personal attendance before a Government officer, and if so, under what rules and restrictions. They accordingly applied for this information through the Government of India. The Board however shortly after explained with reference to the remarks of Government contained in Extract Minutes Consultation, 22d January, respecting Gosha, that their suggestion was strictly in accordance with the course approved by Government, viz. that the privilege of non-appearance should be restricted to those who from their position and connection would live in habitual seclusion, even if not enjoying a pension from Government.

*E. M. C. 26th April  
1856, No. 417.*

8. The information supplied in Mr. Beadon's letter of the 27th March 1856, respecting the practice in Bengal and

the North Western Provinces, was communicated to the Board on the 26th April with the following remarks.

First. That the Government accepted the general rules proposed by the Board on the 13th October 1855, with the exception, that exemption on the score of rank and position should be extended to Hindoo female pensioners equally with Mussulman; and that it was unnecessary to enforce the monthly attendance of any of the Pensioners.

2nd. That they accepted the rule as set forth in the Board's Proceedings of the 7th February 1856, viz. that the officers of Government shall not compel the attendance of any party who shall be proved to live in a state of habitual seclusion.

3rdly. Regarding the Board's objection to the limitation of age, viz. that which refuses to recognize a claim to exemption from appearance on the part of any woman above 50 years old, the Government said they would not insist on the strict maintenance of this rule. Lastly, the Government desired that the rules requiring personal attendance, or other measures for ascertaining the identity of pensioners, should be as little annoying to individuals as they could be consistently with their object, but that they should be sufficiently stringent to secure that object. With these instructions the Government expressed the hope that the Board would be in a position to prepare the lists of female pensioners to be exempted, called for in Extract Minutes Consultation, 14th November 1855.

9. The Honorable Court of Directors noticing the rules submitted by the Board on the 13th October 1855, observed in their Revenue Dispatch dated 19th November 1856, No. 13, para. 10, that these rules, as modified by the Extract Minutes Consultation of the 14th November following, were sufficient to provide "for the prevention of fraud in the case of female Yeomiahdars, without subjecting to needless humiliation persons, who from considerations of religion or rank, were unaccustomed to appear in public."

10. In accordance with the requisition of the 14th November 1855, the Board of Revenue now submit a list of the female Yeomiahdars and pensioners, to whom they would recommend that the privilege of exemption from personal appearance should

be conceded. This list shews the age of the female, the amount of her pension, and the grounds on which the recommendation is based. The total number recommended for exemption is 209, of whom 86 are less, and 123 more, than 50 years old. As at present informed, all these are regarded by the Board as legitimate cases for indulgence; and the Government are accordingly pleased to exempt the parties named in this list from personal attendance, subject however to the further precautionary measure which the Board propose to adopt, as explained in paragraph 8 of their Proceedings, viz. of "satisfying themselves fully regarding the existence and identity of each person, before according to her the privilege of exemption."

11. The Board propose in a short time to furnish a Register, shewing the conditions on which every Yeomiah is held. This Return, it is presumed, will furnish the information called for by the Government of India on the 8th June 1855, regarding these pensioners, and the circumstances under which they draw pensions from the public funds. The Government request that the Board will expedite the submission of this statement.

12. The Board have submitted a set of rules, which they say differ from those generally approved by Government, only in one particular of importance, viz. the life certificates furnished on the part of the pensioners who are exempt from personal appearance. The provision made in this respect is approved; and as the rules in their present form fully meet the views and intentions of Government, the Governor in Council resolves at once to forward them to the Supreme Government, with his recommendation that sanction may be accorded for their adoption.

13. The Board think that these rules should be held applicable to all female pensioners in the Civil Department, who claim exemption from personal appearance. The Government agree with them in this respect; and the course suggested will be followed.

14. As to the course to be pursued with respect to those females, who refused to appear and draw their allowances, in

accordance with the order of 5th June 1850, the Board propose that on full proof of their existence and identity, the new rules should be applied to them retrospectively. In regard to those who may have died in the interval, the Board suggest that the arrears remaining undrawn at their death, should be paid to their representatives, if it can be satisfactorily proved that their pretensions to seclusion were valid, and that their death occurred subsequent to the orders of Government. The Governor in Council approves and sanctions both these measures, and directs that effect be given to them accordingly.

15. The Board think that the commutation of pensions payable to Gosha females should be encouraged. They propose that in regard to these payments, the limit of 20 Rupees should be given up, and that they should be freely commuted on full proof of the existence, identity, and age of the pensioner. The chief difficulty the Board apprehend, will be in the production of a health certificate; but they think that a declaration from near relatives of respectability, as to the general health and freedom from illness of the pensioner, for two or three years antecedent to the application, may be found sufficient. The Government agree with the Board as to the desirableness of commuting these pensions, and they think the terms proposed well suited to attain that object; but as commutation has been limited by the Government of India to pensions not exceeding 20 Rupees per annum, a reference will be made to that authority for a decision of the question.

*Pro. of the Govt. of India in  
the Finl. Dept. 30th Jan.  
1857.  
In Rev. Con. 3d March 1857,  
Nos. 32 33.*

P. S.—Since the foregoing remarks were written, the list alluded to in para. 11, has been received.

#### REVISED RULES REGARDING FEMALE YEOMIAHDARS.

I. Female Yeomiah-dars, unless specially exempted, shall be required to attend personally to receive their allowances, under the same rules as are in force regarding male Yeomiah-dars, and to appear before an Officer of Government once in every six months.

II. Exemption from the necessity of personal appearance will be allowed only to females of high rank, and those who are prohibited by their religion from appearing in public, provided

they can prove to the satisfaction of the Collector, that they never so appear under any circumstances whatever.

III. Female Yeomiah-dars not entitled to the above privilege, may, on account of infirmity or old age, be exempted from personal attendance on every occasion of drawing their pension; but will be liable to appear before the Collector periodically, or whenever required, or to be visited by an Officer, or trustworthy Female, deputed by him for the purpose of ascertaining their identity and existence.

IV. In all cases where it may be desirable to relax Rule I., Collectors shall make a special report to Government, through the Board of Revenue, specifying the age, rank, and position of the Pensioner, or the peculiar grounds on which the application is preferred, and it shall rest with the Government to decide whether the indulgence shall be granted or not.

V. Females exempted from personal appearance or attendance, with the sanction of Government, shall provide Vakeels, under the conditions specified in Clause IV. of the Yeomiah Rules, and the order of Government contained in Extract Minutes of Consultation, 25th February 1851. The life Certificate shall be signed by some relative or connection of the Yeomiah-dar, who is able from his personal acquaintance with her, or his intimacy with her family, to testify to her existence and identity. Every exempted Pensioner shall submit a list of her relatives from which the Collector shall make a selection of the person or persons from whom alone a life Certificate shall be received. Such persons shall be selected with reference to their respectability and connection with the Pensioner, and shall in all cases be in the receipt of some allowance from Government which will be forfeited in the event of a false Certificate being given.

VI. On reasonable cause of suspicion, a Collector may refuse to pay the allowance of any female exempted under Rule II. until her existence and identity are proved to his satisfaction, and in the event of satisfactory proof not being afforded within a period named by him, also to withhold the payment of the allowance of the persons who have certified her existence and drawn her allowance pending the orders of Government, unless

25th Jan. 1859.]

it can be proved by them that the Pensioner died subsequently to the latest period for which they may have certified her life, or received her Pension.

VII. When the personal attendance of a female Yeomiah-dar is required, attention shall be paid to avoid publicity as far as is consistent with the establishment of her identity.

*Est. Min. Con. 16th October, 1858, R. D. No. 1411.*

Ordered that the lists received with the letter\* recorded above be printed. The Board should have stated how many copies of each they will require.

2. With reference to para. 9, the Government are of opinion that it will be preferable for Collectors to forward to the Government Office once a year a copy of the list of Yeomiahs in their district in which the lapses that may have taken place during the year are noted. This will be compared with the Government list and communicated to the Civil Auditor for comparison with the copy which will be furnished to that Officer.

3. It is however to be distinctly understood, as remarked by the Board in the last para. of their letter, that "entry in any particular class is not *per se* proof of a Yeomiah really belonging to that class."

28TH JANUARY, 1859.

*Despatch from Secy. of State for India, 14th Nov. 1858, No. 12, received with E. M. C. 5th Jan. 1859, P. D. No. 11.*

40. It appears that in the thirteen districts† noted in the margin there are no Government grants, either in land or money for the support of the Festival. In five other districts‡ in which maniums and money allowances were enjoyed for the Swinging Festival, Inams have been continued to the present holders for their lives only, under fresh Sunnuds containing a "proviso that the

† Vizagapatam, Tinnevely,  
Bellary, Coimbatore,  
Kurnool, Canara,  
Salem, Malabar,  
Tanjore, Madras,  
Trichinopoly, Madura,  
South Arcot.

‡ Guntoor, Chingleput,  
Nellore, North Arcot.  
Cuddapah,

Inam will be forfeited by any repetition of the practice." In the

[3d Feb. 1859]

District of Ganjam money payments have been made in commutation of all Inams there held" and the same in Rajahmundry, with the exception of one Inam, which its holder was unwilling to relinquish and was therefore allowed to retain for life, provided he abstained henceforward from aiding in the celebration of the ceremony.

41. The Inams in question are all of a very limited extent, and for the most part are held on the mere authority of Renters and Zemindars who possessed no power to alienate land in perpetuity, I approve the arrangements you have made for the entire severance of all connection with the ceremony on the part of Government, and trust they will lead to the early abolition of the practice throughout the Presidency.

3D FEBRUARY, 1859.

Vide C. O. 8th Dec. 1858.

" 14th April, 1860.

" Answerd.

Resolved that the above Extract Minutes Consultation\* be circulated to all Collectors, with a request that they will forward the rain registers hereafter to the Board at the latest by the 10th of each month.

2. The sections for which the average rain-fall is now shewn were fixed by the Chief Engineer. The Board request the opinion of Collectors on their suitability. The Board would wish the registers to shew the rain-fall at particular stations, as well as for well chosen sections. Among the former should be included Medical stations and other places where guages are kept by other than the Revenue Officers—the returns would then be subject to some independent check. The sections must depend on the character of each district, and should be so arranged as to avoid including extensive hilly and forest ranges with level plains and so forth. The Talooks, &c. included in each section should be mentioned. It is very important that the registers should be as accurate as circumstances permit, and the Board hope that Collectors will aid them in this object, and will reply to this reference at their early convenience. Meanwhile the returns will be made in their present form.

3. With reference to the rain guages, the Collectors are referred to the Circular from this Office, dated 8th December

8th Feb. 1859.]

1858, No. 4549, and the Board wish to know exactly what guages are in actual use.

*Ext. Min. Con. 19th January, 1859, P. W. D. No 178.*

In the Statement here submitted by Colonel Lawford without remark, the average fall of rain in Ganjam during August 1858, is given at 33.28 inches: while in the adjoining district of Vizagapatam, the average for the same month is entered at 4.02. In Salem, the average in September alone is stated to be upwards of 50.2 inches, or more than in Madras for a whole year. The latter entry indeed is obviously a miscalculation of the divisional averages. The Right Honorable the Governor in Council is of opinion that it would serve no useful purpose to publish in the Gazette a statement so obviously inaccurate.

2. It appears that the rain reports are now furnished by Collectors both to the Board of Revenue and to the Chief Engineer. In para. 2 of the present letter, the Acting Chief Engineer complains that he is unable to secure the punctual submission of the returns by Collectors. His Lordship in Council is of opinion that it will be better that they should be sent to the Board only, who will see that they are regularly and punctually furnished, and will transmit copies of the returns so received to the Chief Engineer. The Governor in Council will expect the Board to enforce punctuality and correctness on the Collectors in the matter of the register and of the Returns; and he would wish them to consider in communication with the Chief Engineer whether any improvement can be made in the rain guage used.

8TH FEBRUARY, 1859.

Circulated to all Collectors who are requested to warn their village Officers against the practice prohibited in para. 2.

2. A notice to this effect might with advantage be also published in the Local Gazettes.

*Ext. Min. Con. 27th January, 1859, P. W. D. No. 250.*

The Government are glad to learn that the restoration of the Obulnaidoo tank at Muddenapully has been productive of the results described by Captain Palmer in para. 10 of his letter; and they notice with satisfaction the ready aid afforded to that Officer by the Serishtadar of Muddenapully and the people generally, on the occasion of the late threatened breach of the tank.

2. It appears from para. 3 of that Officer's letter, that the safety of the tank was endangered by a ring bund which the Ryots had put up in front of the Calingulah. The Government desire that all village authorities may be warned against this practice, and be informed that they will be held responsible for any damage so occasioned.

3. Ordered that a copy of the Chief Engineer's letter and its enclosures, together with a transcript of these proceedings, be communicated to the Board of Revenue.

9TH FEBRUARY, 1859.

*Vide C. O. 20th April, 1857.* Communicated to all Collectors and the Superintendent of Stamps who will consider the Board's C. O. of 20th April 1857, page 29, cancelled.

*Under Secy. to Govt. of India, to Secy. to Govt. Fort St. George, 3d January, 1859, No. 18.*

The ruling communicated in my letter No. 283, dated the 27th February 1857, to the effect that "all unstamped or insufficiently stamped documents hitherto transmitted through the Post Office as on the public service, when sent to the Superintendent of Stamps in view to their being correctly stamped, should hereafter have the proper amount of postage pre-paid by the parties to whom they belong," having been ascertained to be illegal, I am directed by the President in Council to request that, under the orders of the Right Honorable the Governor in Council, it may be cancelled within the Presidency of Fort Saint George.

*Ext. Min. Con. 25th January, 1859, P. D. No. 131.*

*Order.*—Resolved, accordingly, that the order referred to of the Government of India, be cancelled.

2. Copy of the foregoing letter will be furnished to the Acting Postmaster General, and, also, to the Board of Revenue, for communication to the several Collectors and to the Superintendent of Stamps, in reference to Extract Minutes Consultation, 2nd April, 1857, No. 332.

10TH FEBRUARY, 1859.

*Ext. Min. Con. 22d January, 1859, P. D. No. 110.*

*Order.*—With this letter are submitted *Vide C. O. 20th July, 1859.* five Tabular Statements, exhibiting the names (with other particulars) of the Candidates who succeeded in passing for the Uncovenanted Service, at the Examination held in the 1st week of November last.

2. Out of the 667 who registered their names, 492 only appeared, and of these 206, or about two-fifths, have been successful. A result like this on the first occasion of these Examinations being held, must be considered satisfactory.

3. The following Table shows the number of Candidates in each Department, and the number that passed in each:

| NAME OF DIVISION.                            | Number of Candidates. | Number that passed. |
|----------------------------------------------|-----------------------|---------------------|
| 1st Division Judicial, - - - - -             | 4                     | 1                   |
| 1st Division Revenue, - - - - -              | 2                     | 1                   |
| 2nd Division Judicial and Revenue, - - - - - | 341                   | 132                 |
| 1st Division English, - - - - -              | 30                    | 17                  |
| 2nd Division English, - - - - -              | 115                   | 55                  |
| Total...                                     | 492                   | 206                 |

4. The Committee justly thought it would be of interest to know where each Candidate had received his education. The Return called for in this respect was, in the case of 130 in-

*Ext. Min. Con. 27th January, 1859, P. W. D. No. 250.*

The Government are glad to learn that the restoration of the Obulnaidoo tank at Muddenapully has been productive of the results described by Captain Palmer in para. 10 of his letter; and they notice with satisfaction the ready aid afforded to that Officer by the Serishtadar of Muddenapully and the people generally, on the occasion of the late threatened breach of the tank.

2. It appears from para. 3 of that Officer's letter, that the safety of the tank was endangered by a ring bund which the Ryots had put up in front of the Calingulah. The Government desire that all village authorities may be warned against this practice, and be informed that they will be held responsible for any damage so occasioned.

3. Ordered that a copy of the Chief Engineer's letter and its enclosures, together with a transcript of these proceedings, be communicated to the Board of Revenue.

9TH FEBRUARY, 1859.

*Vide C. O. 20th April, 1857.* Communicated to all Collectors and the Superintendent of Stamps who will consider the Board's C. O. of 20th April 1857, page 29, cancelled.

*Under Secy. to Govt. of India, to Secy. to Govt. Fort St. George, 3d January, 1859, No. 18.*

The ruling communicated in my letter No. 283, dated the 27th February 1857, to the effect that "all unstamped or insufficiently stamped documents hitherto transmitted through the Post Office as on the public service, when sent to the Superintendent of Stamps in view to their being correctly stamped, should hereafter have the proper amount of postage pre-paid by the parties to whom they belong," having been ascertained to be illegal, I am directed by the President in Council to request that, under the orders of the Right Honorable the Governor in Council, it may be cancelled within the Presidency of Fort Saint George.

*Ext. Min. Con. 25th January, 1859, P. D. No. 131.*

*Order.*—Resolved, accordingly, that the order referred to of the Government of India, be cancelled.

2. Copy of the foregoing letter will be furnished to the Acting Postmaster General, and, also, to the Board of Revenue, for communication to the several Collectors and to the Superintendent of Stamps, in reference to Extract Minutes Consultation, 2nd April, 1857, No. 382.

10TH FEBRUARY, 1859.

*Ext. Min. Con. 22d January, 1859, P. D. No. 110.*

*Order.*—With this letter are submitted *Vide C. O. 20th July, 1859.* five Tabular Statements, exhibiting the names (with other particulars) of the Candidates who succeeded in passing for the Uncovenanted Service, at the Examination held in the 1st week of November last.

2. Out of the 667 who registered their names, 492 only appeared, and of these 206, or about two-fifths, have been successful. A result like this on the first occasion of these Examinations being held, must be considered satisfactory.

3. The following Table shows the number of Candidates in each Department, and the number that passed in each:

| NAME OF DIVISION.                            | Number of Candidates. | Number that passed. |
|----------------------------------------------|-----------------------|---------------------|
| 1st Division Judicial, - - - - -             | 4                     | 1                   |
| 1st Division Revenue, - - - - -              | 2                     | 1                   |
| 2nd Division Judicial and Revenue, - - - - - | 341                   | 132                 |
| 1st Division English, - - - - -              | 30                    | 17                  |
| 2nd Division English, - - - - -              | 115                   | 55                  |
| Total...                                     | 492                   | 206                 |

4. The Committee justly thought it would be of interest to know where each Candidate had received his education. The Return called for in this respect was, in the case of 130 in-



dividuals, unattended to, which is to be regretted. The following Table shows, as far as has been ascertained, from what class of School the Candidates came up, and in what proportion success was attained. The particulars, it is observed, are given in the Statements to be published in the Gazette.

| CLASS OF SCHOOLS.                              | Number of Candidates. | Number passed. |
|------------------------------------------------|-----------------------|----------------|
| Government Schools,                            | 120                   | 77             |
| Missionary Schools supported by Grants-in-Aid, |                       |                |
| for the most part,                             | 149                   | 66             |
| Not specified,                                 | 130                   | 63             |
| Private tuition,                               | 93                    |                |
| Total...                                       | 492                   | 206            |

5. A Table, submitted with the Report, shows the number of Government Schools and Schools supported by Grants-in-Aid, (which two classes comprise all Seminaries of any note) that have been established in each district. The Government learn from this how far more numerous Schools are in the Southern Provinces than in those to the North, which further appear to have benefited only very recently by the establishment of Schools. As might have been expected, it has consequently followed, that while Ganjam has sent one Candidate, Vizagapatam 2, Rajahmundry 3, Masulipatam 9, Bellary 11 and Cuddapah 4—Salem has furnished 27, Tanjore 31, Tinnevely 37 and Madura 76. The number that passed in each case is, proportionally, also greatly in favour of the Southern districts. But cause and effect are most apparent in the case of Malabar and its neighbouring Province, Canara, as noticed in para. 5 of the Report.

6. The Government are not disposed to abolish the professional tests in Law and Revenue administration and accounts, as suggested by the Committee, nor, at any rate for the present, to make any changes in the other branches. They would wish to await the result of further experience in these points. "Norton's Evidence," which has appeared since the publication of these Rules, should be substituted for Best's, being peculiarly adapted for students in this country.

7. The proposal made by Mr. Bowers, to require Candidates to produce a Certificate from the Head Master of their School, that they have studied the subjects of examination, appears well calculated as a means of preventing the ingress of Candidates who are altogether un instructed, and it will be adopted in the case of Schools supported wholly or in part by Government. It does not seem necessary to subject the rest to a preliminary examination which would give infinite trouble to all concerned.

8. The next half-yearly Examination will be held in the first week of May, and Candidates will be required to register themselves by the middle of March, so as to allow time for the nomination of Examiners, and the preparation, printing and despatch of the necessary papers. The Secretary to the Board of Examiners will prepare a Notification accordingly. Meanwhile, Heads of Offices will distinctly understand that from and after the 1st January Instant, newly appointed Unconvenanted Servants must be parties whose names are entered in the published lists of passed Candidates, and no others, and that, further, parties from Telugu districts are not to be employed in a Tamil country, in the language of which they have not passed and *vice versa*. This restriction applies of course to the Judicial and Revenue Departments, wherein alone a knowledge of the Vernacular has been required. It is also to be understood that those who have passed for the English Department are not to be employed in the Judicial or Revenue, and *vice versa*. If any difficulty is experienced in carrying out these Rules, a reference should be made to the Government, but they are on no account to be infringed.

9. The Bills for Printing (Rupees 213-14-7) two hundred and thirteen, Annas fourteen and Pice seven are sanctioned, and remuneration is awarded to the several Examiners in the sums marginally noted.\* The Government

observe that the Secretary to the Board of Examiners (who was appointed Secretary to this Committee) and his establishment must on this, the first occasion, have gone through a great deal of labour, and credit is also due for the punctuality with which the Returns have been rendered. They have pleasure therefore in assigning him and his Clerks each a month's pay.

11TH FEBRUARY, 1859.

A. B. C. D. E. F.

I am directed by the Board of Reve-

which they request may be filled up and returned with your Administration Report for 1858-59.

Page 124 of C. O. B. of 1855.

2. The Board have resolved on can-

24th December 1855, as restricts these reports to four sheets each. This limitation has been found inconvenient and its withdrawal will enable Collectors to dwell at whatever length they think fit on subjects of interest and importance.

3. With their Report of 1856-57, the Collectors were requested to submit Statements shewing the permanent relief from taxation afforded to the people during the last 15 years. From several districts no Returns were received, and most of those sent were more or less incomplete or defective. The Board are particularly desirous that their report for 1858-59 should be accompanied by a complete and accurate return of this character, and request that you will use every effort to meet their wishes.

4. The Published Administration Report of 1855-56 and 1856-57, will enable you to judge of the general character of the Report required from you, but there are some particular subjects which they wish to be specially noticed. These are:

1st. The facility and regularity or otherwise experienced in collecting the Revenue.

2nd. The frequency or otherwise of resort to compulsory measures for realizing the Revenue.

3rd. The value of property, personal and real, sold for the recovery of arrears, and the amount of the arrears for recovery of which process was issued.

4th. The number of instances in which recourse was had to the imprisonment of defaulters, and the duration of imprisonment in each case.

5th. The extent to which new and important products have been cultivated and exported.

6th. The causes of any material fluctuation in prices, revenue, labour, Emigration, &c.

7th. The increase of revenue and cultivation consequent on recent reductions of Assessment, with the amount of those reductions from the date of their being effected.

**A. Comparative Statement of Cultivation for the Official years 1857-58 and 1858-59 from 1st May to 30th April of each year in the District of**

[illegible]

**B. Average Bazar prices of grain, &c. per Garce of lbs. 9256 $\frac{1}{2}$  from 1st May to 30th April 1857-58 and 1858-59 in the District of**

| SPECIES.            | 1857-58. | 1858-59. | Increase. | Decrease. | REMARKS.                                                              |
|---------------------|----------|----------|-----------|-----------|-----------------------------------------------------------------------|
| 1                   | 2        | 3        | 4         | 5         | 6                                                                     |
| Rice, 1st sort.     |          |          |           |           | Any material increase or decrease should be explained in this column. |
| Do. 2d do.          |          |          |           |           |                                                                       |
| Paddy, 1st sort.    |          |          |           |           |                                                                       |
| Do. 2d do.          |          |          |           |           |                                                                       |
| Cholum or Jonnaloo. |          |          |           |           |                                                                       |
| Cumboo.             |          |          |           |           |                                                                       |
| Raggy.              |          |          |           |           |                                                                       |
| Vernghoo.           |          |          |           |           |                                                                       |
| Horse gram.         |          |          |           |           |                                                                       |
| Oolundoo.           |          |          |           |           |                                                                       |
| Wheat.              |          |          |           |           |                                                                       |
| Gingely-oil seed.   |          |          |           |           |                                                                       |
| Lamp-oil do.        |          |          |           |           |                                                                       |
| Salt.               |          |          |           |           |                                                                       |
| Cotton per of lbs.  |          |          |           |           |                                                                       |
| Indigo.             |          |          |           |           |                                                                       |
| Sugar.              |          |          |           |           |                                                                       |

**C. Comparative Statement shewing the Collections of Revenue for the Official years 1857-58 and 1858-59 in the District of from 1st May to 30th April of each year.**

| ITEMS.                                                  |                            | 1857-58. |          |        | 1858-59. |          |        | Increase. | Decrease. | REMARKS.                                                              |
|---------------------------------------------------------|----------------------------|----------|----------|--------|----------|----------|--------|-----------|-----------|-----------------------------------------------------------------------|
|                                                         |                            | Acres.   | Current. | Total. | Acres.   | Current. | Total. |           |           |                                                                       |
| 1                                                       |                            | 2        | 3        | 4      | 5        | 6        | 7      | 8         | 9         | 10                                                                    |
| Land Revenue.                                           | Permanently settled.       |          |          |        |          |          |        |           |           | Any material Increase or Decrease should be explained in this column. |
|                                                         | Not Permanently do.        |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Total...                   |          |          |        |          |          |        |           |           |                                                                       |
| Sundry sources of Revenue.                              | Abkary.                    |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Salt.                      |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Sea Customs.               |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Moturpha.                  |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Stamp.                     |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Frontier Duty.             |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Total Sundry sources.      |          |          |        |          |          |        |           |           |                                                                       |
| Extra Rev. or Sevoy fund inclusive of interest account. | Land Revenue.              |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Sundry sources of Revenue. |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Total...                   |          |          |        |          |          |        |           |           |                                                                       |
|                                                         | Grand Total.               |          |          |        |          |          |        |           |           |                                                                       |

**D. Statement shewing the Total Imports and Exports of Bullion and Specie valued in Rupees for the Official year 1858-59 from 1st May to 30th April in the District of**

|          |                             | Value in C. Rupees. | Duty levied. | Rate per Ton. |
|----------|-----------------------------|---------------------|--------------|---------------|
| Imports. | By Government.....          |                     |              |               |
|          | By Private individuals..... |                     |              |               |
|          | Total...                    |                     |              |               |
| Exports. | By Government.....          |                     |              |               |
|          | By Private Individuals..... |                     |              |               |
|          | Total...                    |                     |              |               |

**E. Comparative Statement of value of Imports and Exports excluding Bullion and Specie, &c. in C. Rupees.**

|              | 1857-58. | 1858-59. |
|--------------|----------|----------|
| Imports..... |          |          |
| Exports..... |          |          |

**F. Statement shewing the area, cultivation, &c. in the District of for the Official year 1858-59.**

| Culturable area of District. | Area cultivated or occupied. | Adult Male population of District according to Census of | No. of cultivated Acres to each adult Male. | No. of cultivated Acres to each adult Male. | Average taxation per head. | Average Land tax per head. |
|------------------------------|------------------------------|----------------------------------------------------------|---------------------------------------------|---------------------------------------------|----------------------------|----------------------------|
| 1                            | 2                            | 3                                                        | 4                                           | 5                                           | 6                          | 7                          |
| Acres.                       | Acres.                       | No.                                                      | Acres.                                      | Acres.                                      | RS. A P.                   | RS. A P.                   |

12TH FEBRUARY, 1859.

*Ext. Min. Con. 2d February, 1859, R. D. No. 139.*

*Vide C. O. 17th Dec. 1858.* 2. The Board should instruct all Collectors to strike off printed forms for their Tabular Statements.

12TH FEBRUARY, 1859.

*Ext. Min. Con. 31st January, 1859, P. W. D. No. 278.*

5. On consideration then of all the circumstances of the case, the Government deem it absolutely necessary for the efficiency of the Department that \_\_\_\_\_\* should be dismissed; and his name will accordingly be removed from the list of the Department Public Works from this date. The Governor in Council considers it necessary further to direct that \_\_\_\_\_ shall not be employed in any Department under Government in any capacity whatever, without the special permission of the Governor in Council. This order will be communicated to all Departments.

\* The name of the party will be found in the Original Copy on the Collector's records.

21ST FEBRUARY, 1859.

*Vide C. O. 13th Feb. 1856.* Communicated to all Collectors who  
*" 21st Sep. 1859.* will submit the information and further report called for in paras. 4 and 5, and will bear in mind the caution given in para. 6.

2. The Board will hereafter address them on the subject of the weight and wholesale price of good qualities of paper when they have communicated with the Superintendent of Stationery on the subject.

*Ext. Min. Con. 11th February, 1859, R. D. No. 186.*

In this letter the Board of Revenue reply to Extract Minutes Consultation 7th May 1856, No. 467, requesting to be informed of the progress made in the several Districts in substituting French or Goa paper, for the country paper generally used in district correspondence.

2. The abstract of the Collectors' replies appended to the Sub-Secretary's letter shews that the change has been carried out in all the districts. The price of the thin paper as charged by Messrs. Cammiade and Martin, is Rupees 2-2-0 per ream; in several districts French or Goa paper can be procured at this rate; in others where the price is higher, or where the paper is not procurable, it has been obtained from Madras.

3. Twelve Collectors (of the districts  

|              |              |                                                                                                                                                                                                                                                                                                      |
|--------------|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Nellore.     | Tanjore.     | noted in the margin) have sent specimens of the paper in use in the Taluk and Huzur offices of their districts. Three specimens are submitted by the Collector of Nellore, one of blue and two of white paper. The blue, and the white numbered 2, seem of good quality; the other is very inferior. |
| Coimbatore.  | Cuddapah.    |                                                                                                                                                                                                                                                                                                      |
| Malabar.     | Rajahmundry. |                                                                                                                                                                                                                                                                                                      |
| Canara.      | Bellary.     |                                                                                                                                                                                                                                                                                                      |
| Masulipatam. | Salem.       |                                                                                                                                                                                                                                                                                                      |
| Chingleput.  | N. Arcot.    |                                                                                                                                                                                                                                                                                                      |

4. That forwarded by the Collector of Coimbatore is of fair quality. The specimens from Malabar are four; that of the Goa paper (at Rupees 2-10 per ream) is among the best of those before Government. Of the white paper one appears of fair quality and two very inferior.

5. The French blue paper from Canara is the best of the specimens sent up, and the white from that district is above the average. The specimens from Masulipatam, Chingleput and Tanjore are very flimsy and inferior. The Cuddapah specimen appears fair in quality but too thin to be durable. Two of the Rajahmundry specimens are good, the blue one especially; while all those from Bellary are very thin. The Government consider that altogether the blue kind of paper is the more fitted for the purpose, like that sent from Canara, Malabar and Salem, as it is light without being too thin, and at the same time shews the writing through less than the white paper.

6. *Quantity, and Cost.*—The Board report that in most districts some decrease in the charges has been effected by the change, but that the saving from superior cheapness is in a great measure counterbalanced by the smaller size of Goa paper compared with that before in use, rendering necessary a larger consumption of material. The meaning of the Board is not very clear. If the *total* charge is less, it is not apparent how

the saving by *that* superior cheapness can be counterbalanced by the greater quantity used. The Government will be glad of a comparative statement shewing the quantity of the old paper used in the year before its discontinuance and its cost, with the same particulars for the year following the introduction of the new paper.

*Board, Paras. 4-7.*

7. The Government concur in the Board's estimate of the advantages gained by the substitution of French or Goa paper for the country paper; they do not however consider that if the former be good, it is less durable than that hitherto in use. But in order that no premature conclusion may be come to on this head, the Board will be good enough to desire Collectors to report again on the subject at the end of the current year; with special reference to the durability of the material used. In that report the Board will be pleased to note more in detail the cost of the paper in the different districts comparing one with another as to both quality and price.

8. Government would observe lastly, that it is undesirable to carry cheapness too far, as seems to have been done in some districts. It might be well for the Board to fix a weight per ream of a certain size; and Collectors should be cautioned also against papers having a fictitious chalky surface, like No. 1 specimen from Salem, and that from South Arcot marked Rupees 3-8 per ream. This process is used to improve the appearance of the paper and increase its weight; but it renders it perishable. The Board might select a specimen from the papers procurable at Madras, and send it to Collectors with a note of the wholesale price, not with the view of binding them to use that kind only, but as a sample of what they approve.

24TH FEBRUARY, 1859.

*Vide C. O. 26th March 1858.  
" 21st April 1859.*

*\* Annexed.*

Ordered that copies of the above\* Extract Minutes Consultation and of the following revised Rules be circulated to all Collectors for publication in their Gazettes.

I. Certificates will be issued by the Courts in a Form to be circulated by the Sudder Udalut, the first margin of which will be kept for record in the Courts, the second given to the

party, and the third sent daily as advice to the Collectors to be filed in their Offices as received.

II. The second margin will be irregularly cut on both edges to enable the Collector to ascertain on its presentation that it is the identical one from the same paper with the advice. In suspicious cases the truth can be further ascertained by the margin recorded in the Courts.

III. Certificates and applications for the Refund of Stamp duty under Act XVII. of 1848, are to be sent to the Collector, Sub-Collector, Additional Sub-Collector, Head and Junior Assistants, and Deputy Collectors. They may be presented in person or sent by post.

IV. The Officer receiving the Certificate will at once endorse the date of presentation or receipt on it, and affix his signature to the endorsement.

V. If the period of three months allowed by Section IV, Act XVII. of 1848, for the presentation of the Certificate shall have expired before its receipt, the Officer receiving the Certificate shall further note this circumstance on it, and reject it by an endorsement under his signature noting the same on his advice-margin.

*Vide amended rule in C. O.  
21st April 1859.*

VI. All Certificates not rejected in accordance with Rule 5, shall be forwarded without delay to the Collector, or to such of his Assistants or Deputies as he may from time to time entrust with the duty of disposing of applications for refunds of Stamp duty.

VII. Certificates received by the Collector direct from the holders, or through his subordinates, will be forwarded without delay to the Stamp Darogah, with a list in the following form.

| Name of the Court. | No. of the Suit. | No. of the Certificate. | Date of the Certificate. |
|--------------------|------------------|-------------------------|--------------------------|
|                    |                  |                         |                          |

[24th Feb. 1859.]

VIII. It will be the duty of the Stamp Darogah to compare the Certificates with the Stamp Vender's accounts and the daily advices received from the Courts. It will also be his duty carefully to examine the Certificate, to detect any interpolations, erasures or other alterations, to satisfy himself of the genuineness of the signatures attached to it, and to see that the period allowed for its presentation has not been exceeded, and that the amount to be refunded has been correctly entered.

IX. If the Darogah is satisfied of the correctness of the Certificate in all respects, he will forward it to the Naib Serishtadar, or other Native Officer of standing in the Cutcherry selected by the Collector, with a Register in the following form—certifying in column 5 that he has examined and found it correct.

| 1                              | 2                 | 3                               | 4                     | 5                                                    | 6                                | 7                        | 8                                                                             |
|--------------------------------|-------------------|---------------------------------|-----------------------|------------------------------------------------------|----------------------------------|--------------------------|-------------------------------------------------------------------------------|
| Court.                         | No. of the Suit.  | No. and date of the certificate | Amount to be refunded | Remarks of the Stamp Darogah.                        | Remarks of the Naib Serishtadar. | Orders of the Collector. | Remarks as to how the certificate was disposed of.                            |
| Civil Court of Cuddalore.      | O. 2 of 1852..... | 1858<br>1 Jan. 2                | 350 ...               | Correct.                                             | Can be paid.                     | Pay.                     |                                                                               |
| Moonsiff Court of Chelumburam. | 3 of 1857...      | 1857<br>50 Aug 20               | 16 ...                | Presented after 3 months from the date of dismissal. | Cannot be paid.                  | Return.                  | Order to cash-keeper issued Jan. 10th 1858. Returned by post, Jan. 10th 1858. |
| Do. do. of Villapooram.        | 50 of 1858.       | 1858<br>60 Feb. 15              | 8 ...                 | Only 4 Rups. refundable certificate incorrect.       | Cannot be paid.                  | Return.                  | Delivered to Vakeel Ramasawmy Jan. 15th 1858. F. G. Jawahar.                  |

X. If the Darogah discovers any irregularity, &c. in the Certificate or entertains any doubt regarding it, he will similarly state his objections in the Register, and send it with the Certificate to the Naib Serishtadar or other Officer selected by the Collector.

XI. On receiving the Certificate from the Darogah, the Naib Serishtadar will compare it with the daily advices received from the Courts, and satisfy himself of its correctness in this and all other respects.

XII. If satisfied of the correctness of the Certificate, the Naib Serishtadar will certify this fact in column 6 of the Register in

24th Feb. 1859.]

the same manner as the Stamp Darogah is required to do by Rule vii. and will forward the papers to the Collector for orders.

XIII. If the Naib Serishtadar entertains any doubts regarding a Certificate, or discovers any inaccuracy, &c. in it, he will state his objections in column 6 of the Register, and submit the case for the Collector's decision.

XIV. It will be the duty of the Collector to consider the objections of the Darogah and Naib Serishtadar, and to decide on their validity or otherwise.

XV. When the Collector over-rules objections made by the Darogah or Naib Serishtadar, their responsibility ceases. In all other cases the responsibility for the validity of the claim to refund rests with the Stamp Darogah, and Naib Serishtadar, who are jointly and severally answerable.

XVI. All rejected Certificates will be returned to the parties who hold or present them with an endorsement specifying the cause of rejection, unless any circumstance renders it necessary to retain them.

XVII. When proper parties are not present to receive the rejected Certificates, they will be at once sent to them by post, "bearing," and not allowed to accumulate among the public records till the parties come for them:

XVIII. Orders for payment shall be written on the Certificates themselves, and be signed by the Collector and countersigned by the Naib Serishtadar, as shewn in the form referred to in Rule I, and a list of such orders issued during each day shall be furnished, at the Collector's discretion, to the Cashkeeper. It will be the duty of the Cashkeeper to satisfy himself of the genuineness of the signatures of the Collector and Naib Serishtadar. If the Cashkeeper entertains any doubts, it will be his duty to submit the matter for the Collector's decision before payment.

XIX. Certificates passed by the Collector for payment will be sent to the parties who are entitled to receive such payment by post, "bearing," if they are not present to receive them; and when produced by them, the Cashkeeper or other paying Officer will compare them with the daily lists of orders issued, satisfy himself of their correctness in every respect as required in the Rules, and then pay the money.

XX. At the Huzur, the receipts of the persons to whom the refunds are made will be entered on the back of the Certificates which will then be cancelled, and forwarded by the Cashkeeper daily, with the other accounts, to the Head Serishtadar.

XXI. The responsibility of the Cashkeeper does not extend beyond seeing that the Certificate has been passed by the Collector and the Naib Serishtadar, that the order for payment is genuine and correct, and that payment is made to the right party, i. e. to the Plaintiff, to the person to whom he may have endorsed the Certificate, or, if it be blank endorsed, to the bearer.

XXII. When parties reside in the Taluks, payment may be made through the Taluk Treasuries. In such cases after the checks prescribed in the preceding Rules have been duly observed, the Collector will despatch by post "bearing" to the party, the Certificate endorsed for payment, and at the same time issue an order for the payment of the refund to the Tahsildar, who after making the payment, will take the receipt of the payee on the back of the Certificate, and return the latter to the Collector with his next remittance, noting the fact and date of payment and the name of the payee on the Collector's order.

XXIII. In the case of payments from Taluk Treasuries the Tahsildar is responsible that the orders for payment are genuine, and that the correct amount has been paid to the right person, and his receipt duly taken.

XXIV. The Head Serishtadar will compare the Certificates with the daily Cash Chittah, and exercising the same supervision over them as over other disbursements from the Treasury, will forward them in the usual course to the Head Accountant.

XXV. The Head Accountant will, on receipt of the Certificates, compare their amount with that entered in the monthly Account Current sent to the Accountant General, and, as heretofore, prepare the Quarterly Register to be forwarded with the Certificates to the Superintendent of Stamps.

XXVI. Holders of Certificates may employ authorized Agents to transact, on their behalf, all business connected with their claims. For the receipt of refunds Vakalutnamahs are unnecessary, the

endorsement of the Certificates to any one by the holder being sufficient.

XXVII. It will be the duty of the Naib Serishtadar to bring to the Collector's notice, any carelessness or undue delay on the Darogah's part in reporting on the Certificates sent to him for examination.

XXVIII. The *daily advices* received from the Courts will be carefully cancelled under the Collector's signature, immediately after his final orders are issued.

XXIX. All sums, dates and numbers, are always to be entered in words as well as figures.

*Est. Min. Con. 6th January, 1859, R. D. No. 23.*

The Board of Revenue submit for approval a set of Rules for the refund of stamp duty under Act XVII. of 1848. The Government have given their careful consideration to the Rules and will record their observations and opinion on each of them severally.

Rule I. The latter part of this Rule provides that the certificates for the refunds may be sent by post, but every facility should be afforded to make that provision really useful. The certificates are now printed or written on thick and large paper. The Government have procured from the Superintendent of Stamps each of these documents issued from the Courts in the several districts, and find that in no district is it so light as to allow of the single rate of postage, and in the majority of them the postage will not fall short of 3 annas. The Government therefore think it necessary to modify the form of the Certificate, and to have it printed on light paper, they accordingly resolve to forward to the Court of Sudder Udalt a form of the document and to request them, if they see no objection, to have it printed on paper that will weigh below a quarter tolah, and supplied to all the Courts. The Government have taken this opportunity to make further provision for guarding against fraud; the form is divided into three parts, the first is the margin to be kept for record in the Courts; the 2nd is the certificate to be given to the party; and the 3rd, the advice to be sent to the Collector, the certificate should be cut irregularly on each edge so

as to enable the Collector's office to ascertain that it is the *bonâ fide* one cut from the same paper with the advice; and in suspicious cases the truth can be further ascertained by the use of the margin left in the Court. The advices should be forwarded to the Collector daily as already ordered.

Rule II. No remark except that the word "European" should be omitted, because by Rule I. Deputy Collectors are also authorized to receive the certificates.

Rule III. This rule is contrary to the principle laid down in para. 41 of Extract Minutes Consultation dated 12th April 1833, No. 407, (Board's Circular dated 4th July 1833, page 150), that all Arzīs should be opened by or in the presence of the Collector or his subordinates. The same course should be followed in the case of the certificates; and the packets of each day should be opened on that day.

IV. Approved. The rejection of the certificate should be noted down on the advice.

V. }  
VI. } No remark.  
VII. }  
VIII. }  
IX. }  
X. }

XI. The order for payment should be written on the certificates themselves, as shewn in the form, and a list of such orders issued during each day, may be furnished to the Cashkeeper or other paying officer if deemed necessary. In the opinion of Government such a list is not necessary if the Cashkeeper is able satisfactorily to recognize the genuineness of the signatures of the Collector and his subordinates.

XII. XIII. and XIV. The proper course to facilitate business will be to have the remarks of the Stamp Darogah, and the Naib Serishtadar, and the orders of the Collector, entered in a Register in one view, instead of writing separate memorandums in each case. The certificates when they are forwarded to the Stamp Darogah under Rule VI, should be accompanied by a simple list, in the following form, with the headings and columns printed.

24th Feb. 1859.]

## THE BOARD OF REVENUE.

| Name of the Court. | No. of the Suit. | No. of the Certificate. | Date of the Certificate. |
|--------------------|------------------|-------------------------|--------------------------|
|                    |                  |                         |                          |

The Stamp Darogah should, when he forwards the certificates, furnish with them a register in the following form, and this need be the only document passing between the Darogah and the Naib Serishtadar, and afterwards between the Naib Serishtadar and the Collector.

| Court.                            | No. of the Suit.     | No. and date of the certificate. |              | Amount to be refunded. | Remarks of the Stamp Darogah.                        | Remarks of the Naib Serishtadar. | Orders of the Collector. | Remarks as to how the certificate was disposed of. |
|-----------------------------------|----------------------|----------------------------------|--------------|------------------------|------------------------------------------------------|----------------------------------|--------------------------|----------------------------------------------------|
|                                   |                      | No.                              | Dated.       |                        |                                                      |                                  |                          |                                                    |
| Civil Court of Cuddalore.....     | O. S. 2 of 1852..... | 1                                | 1853 Jan. 1  | 2350                   | Correct.                                             | Can be paid.                     | Pay.                     | Order to Cashkeeper issued January 10, 1858.       |
| Moonsiff Court of Chellabram..... | 3 of 1857.           | 50                               | 1857 Aug. 20 | 16                     | Presented after 3 months from the date of dismissal. | Cannot be paid.                  | Return                   | Returned by post, January 10, 1858.                |
| Do. do. of Vilpoorum              | 50 of 1858           | 60                               | 1858 Feb. 15 | 8                      | Only 4 Rupees refundable certificate incorrect.      | Cannot be paid.                  | Return                   | Delivered to Vakeel Ramasawmy January 15 1858.     |
|                                   |                      |                                  |              |                        | A. B. Darogah.                                       | B. C. Naib Serishtadar.          | D. E. Collector.         | F. G. Jawabnevis.                                  |

XV. No remark.

XVI. When proper parties are not present to receive the rejected certificates, they should be at once sent to them by post, "bearing," and not allowed to accumulate among the public re-



cords till the parties come for them, which in fact they will not generally do.

XVII. The certificates passed by the Collector for payment, should be sent to the parties who are entitled to receive such payment, by post, "bearing," if they are not present to receive them; and when produced by them, the Cashkeeper or other paying officer should compare them with the daily lists of orders issued, satisfy himself of its correctness in every respect as required in the Rules, and then pay the money. The Certificates are in several cases issued for very small sums, and unless they are at once sent off to the parties, the Cashkeeper will become the custodian of these documents for long and indefinite periods, as appears to have been the case in Bellary.

XVIII. No remark.

XIX. It should be clearly defined who the right parties to receive payments are. The Plaintiff of course is the first person; if he blank endorses the Certificate, any person who produces it can receive the money, and should be made to receipt it on the back when payment is actually made. When the Plaintiff endorses the certificate in the name of any particular person, his right in it is transferred to the latter, who can dispose of it in the same manner. The transaction should in fact be assimilated to the payment of cheques in the Banks, and these certificates should, when paid, bear the acquittance of the person in whose name the last endorsement stands.

XX. to XXIV. Approved.

XXV. There is no objection to the system of allowing Vakils to do business for the certificate holders, and it can entail no loss on Government. It should not be made incumbent on such agents to produce separate Vakalutnamahs, and such other documents, to enable them to draw the money; the endorsements on the certificates themselves are quite sufficient.

XXVI. No remark.

XXVII. The cancelment of these certificates should be entered on the advices immediately after the final orders of the Collector in regard to them are issued, and not be deferred till the refunds have been made.

2. The Board of Revenue will be good enough to revise the rules agreeably to the above remarks, and circulate them to the Collectors.

3. The observations contained in para. 6 of the Board's Proceedings will be considered in the Judicial Department.

25TH FEBRUARY, 1859.

*Ext. Min. Con. 15th February, 1859, R. D. No. 202.*

It has been brought to the notice of the Right Honorable the Governor in Council that a practice prevails in several districts, of notifying in the Official Gazette whatever fines may be inflicted by the Collector, or his Assistants, on their Native subordinates. The Government are of opinion that such a course must cause a great deal of heart burning and ill-feeling, without tending to secure greater care on the part of the individuals who are punished, or to enforce stricter discipline. Englishmen, if treated thus, would consider themselves deeply aggrieved and humiliated; it is reasonable to suppose that Native Officials feel much in the same way.

2. The Government resolve therefore to request that the Board of Revenue will direct all Collectors to put an immediate stop to the practice adverted to. On the conviction of a Public servant of corruption, when it is desirable to make a public example, it may do good to notify the fact in the Gazette; but the practice now in question is indefensible.

26TH FEBRUARY, 1859.

*Ext. Min. Con. 16th February, 1859, R. D. No. 211.*

3. While these two cases have been under consideration, the Government have been led to refer to the orders which have been issued by the Home Authorities from 1839 to the present time, with a view to the permanent severance of the connection of Government with Native religious institutions, and they have come to the conclusion that allowances like those respecting which orders have now

been passed, one for the salary of a preacher in a Mosque, another for lighting a similar edifice, are virtually endowments of the institutions with which they are connected, and as such, come within the category of the "money disbursements to Pagodas, &c." which the Honorable Court of Directors have ordered should be commuted into land.

4. It does not appear that the subject of the commutation of these allowances has been specially discussed by Government. The Governor in Council accordingly resolves to direct the Board of Revenue to include such allowances in the enquiry which they have been directed to make in Extract Minutes Consultation

11th September 1856,\* and 16th August 1858;\*,  
\* Not circulated. and to report in each case whether, if the grant was originally in land, that land cannot be regranted in lieu of the money payment; and where the grant has always been in money, whether an assignment of land cannot now be given in lieu.

5. It would be still more advantageous to commute the allowances to a lump money payment once for all, should it be found practicable to adopt such a course consistently with a due regard for the interests of the institutions. It has already been sanctioned in the case of some Pagoda allowances in Guntoor.

1ST MARCH, 1859.

*Ext. Min. Con. 16th February, 1859, R. D. No. 215.*

*Vide C. O. 17th Nov. 1858.*  
" 17th Mar. 1859. In Extract Minutes Consultation, No. 195, dated 15th February 1858,(a) the Government observed that the insertion of a list of Contents at the end of each number of the District Gazettes would be very useful.

(a) The Right Honorable the Governor in Council approves of the establishment of a District Gazette in Madura. A list of its contents inserted in the last page of each issue, as is done in Nellore and other districts would increase its value. Mr. Hathaway will adopt measures to have the Gazette printed on English printing paper.—*E. M. C. 15th Feb. 1858, R. D. No. 195.*

2. The Chingleput Gazette does not contain such a list; and the Board will be good enough to issue a Circular Order desiring all Collectors who have commenced to publish a Gazette to insert a brief list of contents, both in English and in the Vernacular, either at the beginning or at the end.

2D MARCH, 1859.

*From H. M. Secretary of State, to Govt. of Madras, dated 15th Dec. 1858, received with E. M. C. 16th Feb. 1859, R. D. No. 218.*

8. The decisions of your Government *Vide C. O. 1st October 1858.* on the several points embraced in this correspondence, have been passed after careful consideration in the Revenue and Military Departments.  
" 18th November 1859.

9. As regards Carriage for Troops on the march, you observe that, "it appears to be absolutely necessary to retain in the hands of the Magistrate, the power to press Carts on occasion of Troops marching. The evil is great it is known and admitted; but at present there is no remedy, and all that can be done is to take what precautions may be possible to reduce its pressure and its weight."

"One of these precautions is, that in consideration of the Carriage being pressed, the owner is entitled to rather more than the regular rate of hire; and as it would not be fair that the extra charge should fall upon the Sepoy, that the amount should be debited to the State."

10. I approve of the principle of this arrangement; but it will require in its application to be carefully superintended. An annual Statement should be sent, of the amount of public charge which has been incurred in consequence.

11. It appears to me that one of the chief causes of the difficulty in procuring Carriage, is occasioned by the liability of the owner to be carried a lengthened distance from his home. The Commander-in-Chief observes, "one of the greatest hardships, if not the greatest, is that of having their Carts taken on, sometimes to the extent of 3 or 4 reliefs, whereas, the owner has, in the first instance, only agreed for one relief, thus a man

undertakes to go to Bellary from Madras, on arrival at the former station, his Cart is seized, and he is obliged to proceed to Secunderabad and thence perhaps to Nagpore."

12. Under such treatment, the aversion of Cart owners to be employed on the public service cannot be matter of surprise, and I trust your attention will be drawn to effectually checking this great evil.

13. I concur with His Excellency the Commander-in-Chief, in expressing a hope that the frequency of the reliefs of Native Regiments which has been inevitable of late, will now soon cease to be necessary.

3D MARCH, 1859.

*Extract from Proceedings of Government of India, Financial Department, 24th December, 1858, No. 7721, received with E. M. C. dated 17th February, 1859, R. D. No. 222.*

*Vide C. O. 13th June 1857.* Resolution.—The Honorable the Court of Directors having remarked in para. 114 of their (Political) Despatch, No. 56 of 1858, dated 1st September, that the Local Governments might be vested, within such limits as may easily be prescribed, with discretionary power to continue portions of lapsed Political Pensions for the support of the widows of deceased Pensioners, without reference to this Government, the Honorable the President in Council is pleased to fix the *maximum* limit up to which such pensions may be granted by the Local Governments, at their discretion, at one-half the amount of a lapsed Pension.

11TH MARCH, 1859.

*Vide C. O. 18th Dec. 1845.* Resolved that the concluding part of  
*" 6th June 1859.* Extract Minutes Consultation, No. 188, R. D., dated 11th February 1859, as entered in the margin,\* be circulated to all Collectors for information and guidance.

\* *Annexed.*  
 2. The Board have steadily discountenanced division of the emoluments of Village Offices, and they rely on the co-operation of

the local Officers to enable them to gradually abolish a practice which is so utterly destructive of the efficiency of that valuable and useful corporation.

*Ext. Min. Con. 11th February, 1859, R. D. No. 188.*

The Government view with special disapproval the sub-division of Village Officers' emoluments, already very insufficient, and they request the Board will adopt measures for re-uniting the emoluments to the duties in the present case, and that they will discountenance all such severances, when brought to their notice in future.

14TH MARCH, 1859.

*Vide C. O. 18th June, 1858.* Ordered that copies of the above Extract\* from the proceedings of the Chief Engineer, be forwarded to all Collectors, who will attend to the Chief Engineer's requests as speedily as possible.

*Chief Engineer to Board of Revenue, 1st March, 1859, No. 8208.*

Referring to Extract Minutes of Consultation, No. 1031, dated 31st May 1858,†  
 † *C. O. 18th June 1858.* I have the honor to request that the Collectors of the districts marginally noted‡ may be instructed to furnish without further delay, in the form A which accompanied the orders of Government, No. 454, of the 13th March 1858,§ the return of prices of staple articles now due for the half year ending 31st December 1858, it being desirable that the Statement compiled in this Office, under the above orders, should contain the requisite information for the whole of the districts, and not for a part, as was the case with the return B published in the Fort Saint George Gazette of the 28th January 1859.

2. I would further solicit the Board to be good enough to inform all Collectors, that the returns should hereafter be furnished according to the form A referred to in the foregoing paragraph and that much trouble would be saved by their being punctually

despatched within the month following the half year for which the general Statement may become due.

14TH MARCH, 1859.

*Ext. Min. Con. 2d March, 1859, R. D. No. 265.*

The papers here recorded have reference to the practice in the districts, in regard to the closing of the Talook Public Offices in the Revenue Department on the Sunday.

In the former of them the Board report the result of their enquiries, with the opinion of the majority of the Board; the second submits the Minute of the dissentient Member.

2. It appears that in nine districts\* all the Talook Offices are closed on the Sunday, except for emergent business; and this the Collectors state, without public inconvenience.

In three Districts† some of the offices are closed; and in Madras where there are no Native Cutcherries, the Salt Cutcherry is closed. In Tanjore a former Sub-Collector, and a Head Assistant, ordered the Talook Offices in their respective charges to be closed on Sundays; but the order ceased to be observed in both cases when the officer who issued it left the district.

The Collectors of five districts‡ think that the measure could not be carried out there without inconvenience; the other seventeen report that there is no inconvenience from it where tried, or anticipate none where it is yet unknown.

5. The Governor in Council is glad to find that so much progress has been made in the Revenue Department towards a general suspension of ordinary business in Government offices on the Sunday. He believes that what has been done in so many districts may be done with like absence of inconvenience

17th Mar. 1859.]

in others also. He accordingly sanctions the general adoption of the practice. Where the Collectors are in favor of the change, it will be made immediately; in those districts of which the Collectors at the date of these reports were adverse, it will take place in each as soon as the Collector shall be of opinion that it may be made without inconvenience.

15TH MARCH, 1859.

(To Maritime Districts.)

The Acting Collector will submit a separate return of Imports and Exports by land in the same Form as Statement E.\*

2. The Board request that the value of all Imports and Exports may be given, not merely that of those liable to duty—the object being to shew the actual trade of each district.

17TH MARCH, 1859.

*Ext. Min. Con. 10th March, 1859, R. D. No. 299.*

Resolved that the Board of Revenue be requested to call the special attention of Collectors to Extract Minutes Consultation dated 3d August 1857,† No. 778, in which the Government expressed their opinion that the District Gazettes should not contain Editorial articles, correspondence on any subject or comments on the Proceedings of the Courts or Cutcherries. This prohibition has not of late been duly attended to in some districts; in the Madura Gazette of December 25th 1858, is published a notice about the Queen's Proclamation, the last paragraph of which infringes the order, and the notice has been republished in the Malabar Gazette of the 16th ultimo.

18TH MARCH, 1859.

*Ext. Min. Con. 2d March, 1859, R. D. No. 264.**Vide C. O. 19th June 1858.*

2. The Government resolve also to call the attention of the Board to the order dated 21st January 1856,\* respecting the use of Native terms in English correspondence. They will

(b) "34. There are some suggestions in your Minutes of Consultation of 7th November last, the advantages of which we think to be somewhat open to question. There can be no doubt that the substitution of English for Native terms is desirable, whenever exact equivalents can be found for them, but this, we apprehend, is seldom the case. Your object we presume to be, to convey to the mere English reader, a clearer idea of the nature of our administration than he can at present obtain in consequence of his ignorance of the Indian terms which are of frequent occurrence in official documents. We doubt, however, whether this end is likely to be advanced by the proposed means, and whether the use of English terms which appear to convey an intelligible meaning may not, in fact, have a contrary effect. For instance, you express your approval of the employment by the Board of Revenue of the English terms, wet and dry instead of Nunjah and Poonjah lands. The cultivable lands under your Presidency are generally distinguished as Nunjah, Poonjah, and Baghayet (in some districts different names being used,) of which the ordinary English synonyms are wet, dry, and garden lands. But these words whether in their Native or English form, are employed in a technical and unusual sense, and can only be rendered intelligible to an uninformed reader by means of definitions, which show that the words are applied to the different descriptions of land, in respect to the source from which they derive their supplies of water, whether from Public Works of Irrigation, from the falling rains, or from wells sunk in the fields themselves. All Native terms, having a limited and local currency, should be carefully explained, whenever there may be occasion to use them, but we doubt whether any benefit would accrue from the disuse of such as are in general acceptance, and of constant employment in official correspondence, and are perfectly understood by all concerned, or interested in the Revenue administration, and we are, on the contrary, rather disposed to think that the adoption of English words, which in their ordinary sense, are not exact equivalents of the Native term which they are intended to represent, would be more likely to mislead the reader than to give him more accurate notions of the real meaning of the documents before him."—*Court's Despatch, 18th July, 1855, No. 11.*

(c) "12. The Board's particular attention is invited to Para. 34 of the Court's Despatch, Where English terms can only be substituted for Native

be pleased to enforce observance of that order on Collectors and will return all papers in which it is infringed.

22D MARCH, 1859.

*Vide C. O. 17th June 1858.**" 25th March 1859.**\* Annexed.**† Vide C. O. of that date.*

Ordered that the above Extract Minutes Consultation\* be substituted for the one forwarded with the Board's Proceedings of 9th February 1857.†

by using them in a technical and peculiar sense, the advantage of the substitution is diminished, though it possesses that of furnishing terms not wholly barbarous and unknown, and the meaning of which therefore when once explained, will be more readily retained in the memory.

Thus to take the very terms instanced in this Despatch, "wet" and "dry" indeed are not happy renderings of "Nunjah" and "Poonjah," they do not primarily convey the same ideas; but "irrigated" and "unirrigated" at once suggest those ideas, and therefore this Government consider them to be certainly preferable to the Native terms. They so regard them because they convey a meaning, and for all practical purposes a correct meaning, to readers unacquainted with the local tongues and local phrasology, where-as the words Nunjah and Poonjah are simply without meaning, to such persons. It is also to be observed that the terms Nunjah and Poonjah, though those in most common use to signify the ideas which they represent, are not by any means exclusively so. In Nellore the terms habitually used are Magany and Metta; in Bellary the terms Turry and Kooshky are in common use, and in Rajahmundry, Masulipatam, and other Northern Districts those of Pullum and Meraca. The same is true of various other terms, and it is obviously extremely desirable that this confusing multiplicity of terms should be put an end to.

13. This case, however, of Native words used in a technical and peculiar sense is not the most common. Many of the Native terms occurring in Revenue and other official correspondence are used from mere indolence; and a little thought would instantly suggest suitable English equivalents, often in a single word, but sometimes by a short periphrasis, which however has the advantage of substituting the intelligible in the place of the unintelligible. It is the wish of the Government that strict care should be taken to put a stop to this careless introduction of Indian words, and to enforce the use of English terms whenever they can be used with propriety and without a straining of their ordinary meaning. Farther, it is much to be desired, as already noticed, that in the case of all ideas for which it is

*Est. Min. Con. 9th January, 1857, Ecclesiastical Department, No. 11.*

The Government concur with the Venerable the Archdeacon that it is desirable rules should be laid down for restricting the size of Monuments to be erected, and the space to be allotted for graves, in Burial-grounds at Out-stations. They accordingly request that the Archdeacon will be good enough to submit for approval draft regulations for this purpose.

2. The Government think it unnecessary to adopt the measure suggested by the Venerable the Archdeacon, in para. 8 of his letter to the Chief Engineer, of the 3d Ultimo, in regard to the levy of a fee on burials. The amount realized would ordinarily be very trifling, and it is the duty of the Civil authorities in charge of Out-station Burial-grounds to see that they are kept in decent order.

3. The other measures suggested in that and the succeeding para. seem however proper and the Venerable the Archdeacon will be requested to embody them in his draft rules.

4. The Right Honorable the Governor in Council further directs that the Burial-grounds of each district be inspected yearly by the Collector or by one of his Assistants, and a brief report of their condition made to Government through the D. P. W. The inspection should extend to all Protestant Burial-grounds as well those disused as those now in use, with particular notice of the older Monuments or grave stones.

thought necessary to retain Native representatives, the terms so used should invariably be the same. This is now far from being the case, the same things are described in the district correspondence, and even by the Board according to the district of which they happen to be treating, in two or more different sets of terms. It is very desirable that the Board, who alone are in a position to do it, should draw up a set of terms to be used in the English correspondence of all districts alike. This list should include even the English terms used to signify any particular ideas connected with the Revenue or other Official arrangements, so that whenever those ideas might occur, they would be represented by the same terms. The careless and indolent use of Native phrases should also not only be prohibited, but care should be exercised in checking all infractions of the prohibition."—*E. M. C.*  
21st Jan. 1856, R. D. No. 70.

24TH MARCH, 1859.

*Board's Proceedings, 26th February, 1859, No. 680.*

Para. 12. As respects the Revenue  
*Vide C. O. 24th July, 1858.*  
" 28th Feb. 1860. Department to which Captain — alludes, it has not been the practice hitherto absolutely to debar officers from making occasional and brief use of such buildings, provided they are not required by travellers, and also provided the officer has his full establishment of tents, &c. with him. The buildings are intended for *bonâ fide* travellers and consequently a public officer in a Bungalow must vacate at once when a traveller arrives—on the other hand it would be unnecessarily hard to require a public officer to live in tents when an empty public building is available to shelter him.

13. The rule, though not definite in terms, is practically clear enough, and a public officer can have no difficulty in acting upon it, so as to prevent inconvenience to travellers. If a different course is followed in ——— it must be at once altered, or it will be necessary absolutely to preclude public officers from this limited indulgence in that district.

14. The case of Railway officers differs materially. They are not servants of the State, and may reasonably be allowed freer use of the Bungalows, provided they vacate them when other travellers arrive. This liberty however should, the Board think, be only conceded for a time; when the Railway has progressed further and stations and other buildings are erected by the Company, the indulgence should be withdrawn.

*Est. Min. Con. 12th March, 1859, P. W. D. No. 556.*

Para. 4. \* \* \* The Board will now obtain from all Collectors and lay before Government, reports on the extent to which members of the Public Works, Telegraph, and Railway Departments, use the Public Bungalows, and whether those buildings are in all cases vacated by such persons without delay or difficulty, immediately on the arrival of real Travellers. Adverting to the Board's closing para., the Governor in Council must observe that no difference can be made between the Railway and the other Departments named.

25TH MARCH, 1859.

From H. M. Secy. of State for India, 12th  
January, 1859, No. 3.

Vide C. O. 26th Aug. 1857.  
" 14th Oct. 1859.

82. In some instances the results of the Exhibitions in the past year have been favorable, and marked improvement in specimens of Cotton, Hemp, and in Fibres generally, was apparent. In other Districts little or no encouragement was afforded to continue the experiment. It would, therefore, seem advisable, as you propose, to restrict the exhibitions in future to those places where the endeavours of your Government to promote the improvement of the produce of the country are most likely to be attended with some fair degree of success. The substitution of biennial for annual meetings of this description in some districts is judicious, and it seems deserving of your consideration whether, in future, arrangements might not be made for these local Exhibitions taking place in positions which would admit of two or more districts being included in the same Exhibition, by which the field for competition would be extended, and emulation encouraged, without any necessary augmentation of expenditure.

Vide C. O. 22d March 1859.

110. It is satisfactory that the feeling of the population should not be opposed to extramural burial grounds; the state of the grave yards to which the correspondence you have transmitted refers, having been very objectionable. It is not to be wondered at that some of the in-

Ect. Min. Con. 11th  
Mar. 1859, P. D.  
No. 374.

14. Copy of this para. will be communicated to the Board of Revenue, with reference to Extract Minutes Consultation 20th March 1858, No. 339, and in view to the adoption, in future when practicable, of the arrangements suggested at its close.

19. The measures, here remarked upon relate to the extramural interments of the Mahomedans in Malabar, not to the Hindu community generally, of whom, comparative-

fluent families should still wish to retain access to their ancient burial places; but if some few of them can be induced to make use of those without the Town, which have been appropriated to the purpose, the objections of the lower classes would doubtless soon be overcome, and in due time the practice become general throughout the large towns and populous villages of your Presidency. If this can be brought about with the free will of the Natives, it will be preferable to a Legislative Act on the subject. The proposed arrangements for the allotment of ground and other measures connected with the subject are approved.

ly, a very small portion bury their dead. In furnishing, therefore, a copy of this para to the Board of Revenue, the Government will request them to call upon the Magistrates of Malabar and of any other Station at which Mahomedans abound, to use their exertions, when necessary, in inducing the more influential and respectable members of that body to bury their dead without the town, for which purpose suitable sites can be provided.

25TH MARCH, 1859.

(To Maritime Districts.)

I am directed by the Board of Revenue, under instructions from Government, to forward to you the accompanying Schedules A and B\* of the Rates of Duty to be charged upon Goods exported from, and imported into, any Port of this Presidency not excepted from the operation of the Customs Laws.

2. You will cause these duties to be levied forthwith at every such Port in your district, and for this purpose 25 copies of the Schedules are herewith forwarded for circulation to the Customs Officers under your orders. You will cause translations to be struck off at your Press as soon as possible and insert the Schedules in your Gazette.

3. You will observe that no alteration is made in the duties on Salt and Opium,\* and that the Port to Port Trade is un-

affected by these orders. It will be necessary for you to explain these points to your subordinates.

4. The forthcoming Act legalizing these duties will contain a clause indemnifying Officers acting under these orders.\*

\* *Vide Act VII of 1859, Sec. 5.*

28TH MARCH, 1859.

*Under Secy. to Govt. of India to Secy. to Govt. of Fort St. George,  
21st Jan. 1859, No. 159, received with E. M. C. 4th  
March, 1859, R. D. No. 274.*

I am directed by the President in Council to forward for information and guidance, the accompanying copy of a correspondence containing the opinion of the Advocate General at this Presidency, regarding the liability to the Mofussil Criminal Courts of persons born in this country, lawfully descended from male European natural-born British subjects whose mothers, grand-mothers, or more remote ancestresses may not have been British subjects.

*W. Ritchie, Esq., Advocate General, Calcutta, to Secretary to Government of India, 24th December, 1858.*

I have the honor to enclose copies of a letter from Mr. Simson, Joint Magistrate of Mirzapore, to myself, and of my reply regarding the liability to the Mofussil Criminal Courts of persons born in this country, lawfully descended from male European natural-born British subjects whose mothers, grand-mothers, or more remote ancestresses may not have been in any sense British subjects. The subject being one of general importance, on which I have been several times referred to, I think it advisable to lay the correspondence before you in case of future reference.

*Joint Magistrate of Mirzapore, to Advocate General Calcutta,  
18th December, 1858.*

I have the honor to submit the following case for your consideration and legal opinion:

2. A, the son of a European British subject, is born in wedlock, at Patna in India, and married an Armenian woman in this

country, from whom he had issue B, likewise born in lawful wedlock. Is B a European British subject so as to render him not amenable to the Mofussil Criminal Court, or not?

3. I beg also to be informed what is the limit, if any, to country-born persons, descended legitimately from one European male ancestor several generations back, to be themselves considered as European British subjects, so as to render them not amenable to the said Courts.

*P. S.*—I beg also to request that you will be good enough to inform me whether the Circular of the Sudder Nizamut, throwing the *onus probandi* that a defendant is amenable to the Mofussil Courts, *i. e.* is not a European British subject, on the Magistrate or Committing Officer, is still in force or not.

*Advocate Genl. Calcutta, to Magistrate Mirzapore, 22d Dec. 1858.*

In reply to your letter No. 543, dated the 18th Instant, I have the honor to state that I am of opinion, that in the case put by you, B, as the son born in wedlock of A, who was the son born in wedlock in British India of a European British subject, is clearly a British subject within the meaning of the Charter of, and Acts relating to, the Supreme Court, and is not amenable to the jurisdiction of the Mofussil Criminal Court.

2. The circumstance that A's mother was an Armenian, and that B's mother was not a European British subject, makes no difference in this respect. The son of a father who was a European British subject, and the son of such son, are both British subjects within the meaning of the Charter and Statutes, whatever be the race or country of their mother, provided the sons were born in wedlock.

3. The second question put by you is a more difficult one. It is certain that the legitimate grand-sons in the male line of a European British subject are entitled to all the privileges of British subjects within the meaning of the Charter and Statutes, though both they and their fathers may have been born in this country, of Native, Armenian, East Indian, or foreign mothers. Whether the privilege extends beyond the grand-son, has never



been determined, and may be treated as an open and doubtful question.

4. My own opinion is, that if the East India Company's possessions in India continued in the same state in respect of sovereignty, as they were in 1774, when the Charter and the first Statute relating to the Supreme Court were passed, no descendant beyond the grand-son of a European British subject would be entitled to the privileges of a British subject, such descendant and his father, and intermediate male ancestor, or ancestors, being born in this country. For in that case, as India was, when the Charter and Statute passed, out of the allegiance of the Crown, and its inhabitants were in theory the subjects of the Great Mogul, the descendants born in this country of a European British subject, would be born out of the allegiance, and would be aliens; but for the operation of certain general English Statutes (25 Edward III. Chapter 2, 7 Anne Chapter 5, 4 George II. Chapter 21, 13 George III. Chapter 21) and by these Statutes the privileges of a British subject are limited to grand-children by the father's side of natural-born subjects. The same result would follow whether the mother or female ancestors were British subjects or not.

5. But my impression is that from the time when our possession in India became the dominion of the Crown, a different result followed; and that all children, grand-children, or more remote legitimate descendants, born after that time within those dominions, of a European British subject, became themselves entitled to all the privileges of a British subject without the aid of the general Statutes above referred to, as being born within, and not out of, the allegiance of the Crown. I therefore am inclined to think, that in respect of all persons descended legitimately from a male European British subject, and born in British India subsequently to the vesting of the Sovereignty in the Crown,\* there is no limit in point of degree of descent, to the rights of such persons to claim the privileges of British subjects.

6. The construction No. 759 of the Sudder Nizamut Adawlut

appears to be still in force in that Court. But it is I apprehend inaccurately framed, and has been remarked on as incorrect by the late Chief Justice Sir Lawrence Peel, in the Supreme Court.

It is also, if taken without qualification, opposed to the spirit of the Privy Council's decision in *Calder vs. Hallett*. I think

however that the rule itself is not incorrect if it be taken with the following qualification. If the Magistrate know that the prisoner is a European British subject, it is his duty, whether the prisoner claims exemption or not to abstain from further proceedings against him as a Magistrate. If without any actual knowledge on the subject, the Magistrate have reason to suppose that the prisoner is such a British subject it is the Magistrate's duty to ascertain from him, whether he alleges or denies that he is one. And if he alleges that he is, to give him every facility by allowing time and otherwise for proving that he is, the burden of such proof being on him. A Magistrate will not be justified, if he has reason to suppose that a prisoner is a European British subject, in proceeding against him as if he were not one, without first giving him a distinct opportunity of pleading that he is one. If he do not so plead, or be not able, upon time being allowed him for that purpose, to adduce any satisfactory proof of his being a European British subject, the Magistrate will be quite warranted in proceeding against him. If he do so plead, and give proof or produce documents which, although not amounting to full legal proof of his status, satisfy the Court that he is really a European British subject, the Magistrate should, without putting the prisoner fully to complete his proof by strict legal evidence, take up the case as a Justice of the Peace, and send it up to the Supreme Court, taking care to record distinctly the statement made by the prisoner that he is a British subject of lawful European descent.

7. The regular course of taking the opinion of the Advocate General upon such questions as these is by application through the Secretary to the Government (in the Home Department). To save time however I write to you direct in the present instance, but send copies of your letter and of my reply to the Secretary.

\* The date of such vesting, it was certainly after 1774 and previous to 1813. Practically for the present purposes, I think the beginning of the century may be taken as the period.

28TH MARCH, 1859.

*Vide C. O. 21st July, 1859.**\* E. M. C. 28th Feb. 1859, R. D. No. 256.**† Dated 21st Dec. 1858, No. 4692.**Both annexed.*

Resolved that this order of Government\* and the Board's Proceedings† be forwarded to all Collectors for their information, and also for their guidance as far as the instructions therein contained are applicable to their districts.

2. The writing of Register A will be at once undertaken in the different ryotwary districts, omitting Malabar, Canara and Madras. The assessment to be entered in Col. 14 will consist of the modified rates, where their revision has been sanctioned by Government and carried into operation. The detailed information respecting Inam lands to which Government allude in p. 5 will be entered in the column of remarks of this Register. For North Arcot instructions how to prepare the Register have been already given in the Board's Proceedings of 18th February 1859, No. 637. The Collectors of Malabar, Canara and Madras will state how far new Registers are necessary, and submit forms for approval should a new Register be required.

3. Col. 2 of Form 1 will be made double, according to the plan proposed by Government in p. 7, in order that the names of fields may be shewn as well as their Nos. whenever this is wished for, and a similar course will be followed with respect to Forms 4, 5, 8 and 18.

4. The Original Statement of the monthly cultivation Form No. 1 will in future be sent by the Curnums to the Talook P. 8. Cutcherry, and any want of punctuality on this important point is to be noticed and punished.

P. 9. 5. With respect to Form No. 2, the apparent inconsistency noticed by Government on the part of the Board arose in this manner. When remarking that this Statement would be in future unnecessary, the Board meant unnecessary for the Tahsildar, who would have the detailed account No. 1; but they proposed to retain Form 2 for the use of the Curnum, who would require it on several occasions. However, not to interfere with the course laid down by Government, Form No. 2 is to

be converted into an Enclosure C in Form No. 4. Enclosure A in Form No. 2 will become Form No. 2, and Enclosure B will become Enclosure A in No. 2.

6. Particular attention is to be given to the new mode of preparing Statement No. 5, as sanctioned by Government in p. 11. The amended Form which has been approved by Government accompanies these proceedings.\* It will be observed that in p. 12 Government explain the agency by which Statements Nos. 5 and 8 are to be prepared at the Settlement.

\* *Vide accompaniment to Board's Pro. of 21st Dec. 1858, annexed.*

7. The desirableness of introducing permanent Puttahs whenever practicable, on which Government dwell in paras. 13 and 14, is to be kept in continual recollection. The Board have always entertained a similar view and their remarks about annual Puttahs applied only to cases where permanent Puttahs could not be introduced.

8. In reference to the question of where Statements Nos. 5 and 8 are to be deposited after the Settlement, the former is to be left with the Curnum for a year, the latter P. 16. may be placed at once in the Talook records.

P. 17. 9. The revised Form for Statement No. 7 which has been approved by Government is circulated with these Proceedings.

P. 18. 10. The new method of calculating Shavy remissions for which Government have given sanction is to be observed in the preparation of A in Statement No. 8.

11. Attention is enjoined to the various suggestions which have been approved by Government in paras. 19 and 20, and the revised Form for Statement No. 21 which has been sanctioned is herewith sent.

12. In reference to the remarks of Government in p. 22, Collectors are instructed to consult the Board and await its orders, before departing from the authorized Forms, when any difficulties are experienced in preparing their accounts. The Board do not doubt that a zealous care will be shewn by Collectors to bring the new Forms into full and exact operation, and they are requested to be particular in reporting at the close of this Fusly what exceptions may still remain to their complete introduction.

## FORM No. 7.

Statement shewing the particulars of Inam Cultivation individually in the Village of Typauk in Cauverypauk Taluk for Fusly 1268.

| Particulars of Inams.       | Description. | Irrigation. | Whether one or two crop. | No. of the Field. | Extent.       | Assessment. | Idy, &c.  | Kind of Nanjah Crop raised. | REMARKS.                                                                   |
|-----------------------------|--------------|-------------|--------------------------|-------------------|---------------|-------------|-----------|-----------------------------|----------------------------------------------------------------------------|
| 1                           | 2            | 3           | 4                        | 5                 | 6             | 7           | 8         | 9                           | 10                                                                         |
| No. 1 Soobbareddy Moniagar. |              |             |                          |                   |               |             |           |                             |                                                                            |
| Khas Inam...                | Dry          | Tank        | .....                    | 100               | Acres. Goons. | Rs. A. P.   | Rs. A. P. |                             |                                                                            |
|                             |              | River       | .....                    | 120               | 2             | 0           | 0         | 0                           |                                                                            |
|                             |              | Channel.    | .....                    | 125               | 3             | 0           | 0         | 0                           | Sumba                                                                      |
|                             |              |             | .....                    | 125               | 1             | 0           | 0         | 0                           | Navara.                                                                    |
|                             |              |             | .....                    | Total             | 6             | 0           | 0         | 0                           | Do.                                                                        |
|                             | Wet          | Tank        | 1                        | 300               | 5             | 0           | 15        | 0                           |                                                                            |
|                             |              |             |                          | 500               | 2             | 0           | 10        | 0                           | Sumba.                                                                     |
|                             |              |             |                          | 129               | 3             | 0           | 9         | 0                           | Sumba Talady                                                               |
|                             |              |             |                          | Total             | 10            | 0           | 34        | 0                           | Novary.                                                                    |
|                             |              |             |                          | Total             | 18            | 0           | 40        | 0                           | Do. do.                                                                    |
| Surva Inam                  | Dry          | .....       | 0                        | 170               | 5             | 0           | 10        | 0                           |                                                                            |
| Bataverthy.                 |              |             |                          | 195               | 6             | 0           | 12        | 0                           |                                                                            |
|                             |              |             |                          | Total             | 11            | 0           | 22        | 0                           |                                                                            |
|                             | Wet          | Tank        | 1                        | 235               | 5             | 0           | 20        | 0                           |                                                                            |
|                             |              |             |                          | 397               | 4             | 0           | 18        | 0                           | Sumba.                                                                     |
|                             |              |             |                          | Total             | 9             | 0           | 38        | 0                           | Do.                                                                        |
|                             |              |             |                          | Total             | 20            | 0           | 58        | 0                           |                                                                            |
|                             |              |             |                          | Total Cult        | 35            | 0           | 98        | 0                           |                                                                            |
| Fasuljasty.                 | Wet          | Tank        | 1                        | 500               | 2             | 0           | 0         | 0                           |                                                                            |
| Khas Moniagar Inam.         |              |             |                          | 129               | 3             | 0           | 0         | 0                           |                                                                            |
|                             |              |             |                          | Total             | 5             | 0           | 0         | 0                           |                                                                            |
| Teerwajasty.                | Dry          | Tank        | 0                        | 120               | 3             | 0           | 0         | 0                           |                                                                            |
| Khas Moniagar Inam.         |              | Channel     |                          | 125               | 1             | 0           | 0         | 0                           |                                                                            |
|                             |              |             |                          | Total             | 4             | 0           | 0         | 0                           |                                                                            |
| Inam Tu-freek.              | Wet          | Tank        | 1                        | 170               | 0             | 58          | 0         | 2                           |                                                                            |
| Bataverthy Inam.            |              |             |                          | 195               | 0             | 0           | 0         | 6                           |                                                                            |
|                             |              |             |                          | 235               | 0             | 0           | 0         | 8                           |                                                                            |
|                             |              |             |                          | 397               | 0             | 0           | 0         | 14                          |                                                                            |
|                             |              |             |                          | Total             | 0             | 0           | 0         | 29                          | Half Fanam or As. 2 P. 4 for each Pagoda for cultivators of Circular land. |

## FORM No. 21.

Quinquennial Statement showing the Circar and Inam Ayacut and Cultivation in the village of Typaukum in Cauverypauk Taluk of North Arcot District.

| ITEMS.                                                   | DRY.     |             | WET.    |             | GARDEN. |             | TOTAL.  |             |
|----------------------------------------------------------|----------|-------------|---------|-------------|---------|-------------|---------|-------------|
|                                                          | Extent.  | Assessment. | Extent. | Assessment. | Extent. | Assessment. | Extent. | Assessment. |
| 1                                                        | 2        | 3           | 4       | 5           | 6       | 7           | 8       | 9           |
| CIRCAR.                                                  | Acres G. | Rs. A. P.   | A. G.   | Rs. A. P.   | A. G.   | Rs. A. P.   | A. G.   | Rs. A. P.   |
| Total Ayacut as per survey                               | 0 0      | 0 0 0       | 0 0     | 0 0 0       | 0 0     | 0 0 0       | 1000 0  | 0 0 0       |
| Deduct Porumboke as per do.                              | 0 0      | 0 0 0       | 0 0     | 0 0 0       | 0 0     | 0 0 0       | 300 0   | 0 0 0       |
| Remainder...                                             | 400 0    | 500 0 0     | 250 0   | 1300 0      | 0 50 0  | 200 0 0     | 700 0   | 2000 0 0    |
| Deduct Inam granted since the survey.                    | 5 0      | 15 0 0      | 10 0    | 50 0        | 0 0 0   | 0 0 0       | 15 0    | 65 0 0      |
| Remainder...                                             | 395 0    | 485 0 0     | 240 0   | 1250 0      | 0 50 0  | 200 0 0     | 685 0   | 1935 0 0    |
| Add Inam resumed since the survey                        | 8 0      | 20 0 0      | 12 0    | 60 0        | 0 0 0   | 0 0 0       | 20 0    | 80 0 0      |
| Do. cultivation of Porumboke lands subsequent to survey. | 100 0    | 200 0 0     | 40 0    | 300 0       | 0 10 0  | 50 0 0      | 150 0   | 550 0 0     |
| Total                                                    | 108 0    | 220 0 0     | 52 0    | 360 0       | 0 10 0  | 50 0 0      | 170 0   | 630 0 0     |
| Total Ayacut...                                          | 503 0    | 705 0 0     | 292 0   | 1610 0      | 0 60 0  | 250 0 0     | 855 0   | 2565 0 0    |
| Deduct waste remitted in the current Fusly.              | 100 0    | 200 0 0     | 50 0    | 200 0       | 0 5 0   | 30 0 0      | 155 0   | 430 0 0     |
| Remaining cultivation.                                   | 403 0    | 505 0 0     | 242 0   | 1410 0      | 0 55 0  | 220 0 0     | 700 0   | 2135 0 0    |
| INAM.                                                    |          |             |         |             |         |             |         |             |
| Total Ayacut as per survey                               | 50 0     | 100 0 0     | 70 0    | 320 0       | 0 0 0   | 0 0 0       | 130 0   | 420 0 0     |
| Add Inam granted since the survey.                       | 5 0      | 15 0 0      | 10 0    | 50 0        | 0 0 0   | 0 0 0       | 15 0    | 65 0 0      |
| Total                                                    | 55 0     | 115 0 0     | 80 0    | 370 0       | 0 0 0   | 0 0 0       | 135 0   | 485 0 0     |
| Deduct Inam resumed since the survey.                    | 8 0      | 20 0 0      | 12 0    | 60 0        | 0 0 0   | 0 0 0       | 20 0    | 80 0 0      |
| Remainder Ayacut.                                        | 47 0     | 95 0 0      | 68 0    | 310 0       | 0 0 0   | 0 0 0       | 115 0   | 405 0 0     |
| Deduct waste in the current Fusly.                       | 16 0     | 32 0 0      | 10 0    | 50 0        | 0 0 0   | 0 0 0       | 26 0    | 82 0 0      |
| Remainder cultivation.                                   | 31 0     | 63 0 0      | 58 0    | 260 0       | 0 0 0   | 0 0 0       | 89 0    | 323 0 0     |

Board's Proceedings to Government, 21st December, 1858, No. 4692.

In their Official Memorandum No. 2778, dated the 23d July last, the Board explained the reasons why they had not hitherto been able to submit their report on the working of the new

Village Accounts, and they now proceed to answer the call made upon them for this Report in Extract Minutes Consultation 10th June 1858, No. 790, Revenue Department.

2. The new forms of account were prepared in, and circulated from the Government Office, and in the order issued on that

\* E. M. C. 28th June in occasion\* Collectors were instructed to Con. 10th July 1855, No. consult the Revenue Secretary by Official 779, R. D. Memorandum on any doubtful points connected with them. Copies of these references and their replies were

to be furnished to the Board by the Revenue Secretary, and the Collectors had instructions to report to the Board any objections which were found to the accounts after they had been tested by being brought into practical operation. As however no information reached the Board on the subject it was necessary

Circular dated 23d July 1858.

G. S. not printed in this Collection.

to issue a Circular calling attention to the previous orders of Government, and even now the Board have not received reports upon the working of the new forms from all the districts. Still sufficient information has been obtained to shew the *general bearing* of the new forms, and as this is the point on which Government desire to be satisfied, the Board proceed to make their report.

|      |                                            |          |
|------|--------------------------------------------|----------|
| 4728 | Vizagapatam, 4th in Con. 21st October 1858 | No. 175. |
| 4374 | Masulipatam, 23d in Con. 30th Sept. do     | " 189.   |
| 4570 | Guntur, 5th in Con. 11th October do        | " 126.   |
| 4227 | Nellore, 17th in Con. 21st September do    | " 163.   |
| 4664 | Cuddapah, 12th in Con. 18th October do     | " 123.   |
| 4569 | Bellary, 5th in Con. 11th do               | " 182.   |
| 3867 | Chingleput, 25th in Con. 30th August do    | " 272.   |
| 4047 | North Arcot, 3d in Con. 8th September do   | " 176.   |
| 4349 | South Arcot, 23d in Con. 29th do           | " 168.   |
| 4545 | Tanjore, 6th in Con. 11th October do       | " 207.   |
| 4204 | Trichinopoly, 14th in Con. 20th Sept. do   | " 174.   |
| 4042 | Salem, 4th in Con. 8th do                  | " 126.   |
| 4307 | Canara, 5th in Con. 20th do                | " 99.    |
| 4379 | Malabar, 17th in Con. 30th do              | " 131.   |

3. The districts from which reports have been received are enumerated in the margin, and each report was accompanied by sets of accounts for two villages which were sent for to be scrutinized in the Board's Office. From the information thus collected the following leading points are gathered.

4. The new forms were circulated to Collectors for trial in one Talook, or a few Villages, in Fusly 1265, and it was only in 1266 that they came into general use. The Board were therefore prepared to find that some difficulties had prevented their being brought into adoption with complete immediate success, such as local peculiarities, imperfect data in the records of some districts, slowness of comprehension or apathy on the part of

the Curnums, and the trouble which those servants experienced in writing on paper after being used to cadjans. But making allowance for these obstacles, the Board consider that the new forms have been made use of to an encouragingly successful extent, and some of the difficulties which have prevented *all* the forms being used will gradually be removed. The Board do not here allude to peculiar districts like Malabar and Canara, for which the forms are not adapted, or to others in which

such systems as the Ooloongoo\* or joint rents† prevail. The reports shew that in some pure ryotwary Villages, such as Nellore, South Arcot, &c. the new forms have not been yet carried out in their complete integrity.

5. The reports of the Collectors on the new forms for ryotwary Villages are generally expressed in very favorable terms. The change from cadjans to paper, though unavoidably troublesome to effect, is found of great value in rendering the accounts more accessible to the Tahsildars' and Collectors' establishments, and the advantages of a clear and uniform system are much appreciated. The preparation of the Puttahs at the annual Settlement is also expedited, but the general saving of labor is not as great as appears to have been anticipated, and the new forms are chargeable with the defect of leaving the drawing up of the accounts too much to the Village Curnums, without providing an effective check against fraud on the part of those Officers.

6. Having made these general preliminary remarks the Board will proceed to notice seriatim the most important of the new forms.

7. Statement A or the permanent Register of the lands of a Village, forms the basis of the whole series of accounts, and is therefore, a document of the greatest consequence. The present land Registers are founded upon the old Pymash accounts, or, if there has been no Pymash, upon the Mamool accounts. In some Districts there are not now sufficient materials for preparing Statement A, and in the others the Board think it desirable to give the Collectors a discretion of preparing a new Register at once in the form A, or postponing this until

the Revenue Survey has taken place. New Registers prepared now would of course be superseded by the more accurate data then obtained, and being drawn out on the present accounts they would add nothing meanwhile to our knowledge. Unless therefore the records of a district are in such a state, that the Collector deems it advisable to prepare new Registers at once, as in Bellary and North Arcot, where extra Establishments have been sanctioned for the purpose, and in Cuddapah where the work has recently been completed, the Board would suggest a postponement, and solicit on this point the orders of Government. They find that the new Registers are only at present being prepared in the districts of Trichinopoly and Salem. In the former the Survey affords due materials in some talooks, but in the latter district little progress has been made, and as the fields were not always numbered in the old Pymash accounts, the preparation of a new Register now would be difficult and unsatisfactory. The reports received from the remaining districts also support the recommendation which the Board feel obliged to make, that the preparation of the new Register should be deferred at the discretion of the Collectors, pending the Revenue Survey. If this suggestion is approved, the Adungul account No. 4 of the new forms, would continue for the present to be prepared upon the Pymash, or Mamool registers, now in existence.

8. The form of Statement A is well suited to its purpose, but in the opinion of the Board it ought to contain the names of the parties who are the registered Puttahdars of the fields at the time of its preparation, and if the prevailing rates of assessment per Acre were shewn in a preliminary page for each description and class of land, this would be a convenience. More information is also wanted regarding Inam lands, as the Statement only now shews whether a field is Inam or Circar. In a permanent Register of this description it is advisable to give full particulars respecting each Inam field, such as the purpose for which the Inam was granted, the Sunnud or order upon which it is held, whether it is hereditary or otherwise, and that portion of the ordinary assessment, if any, which is payable to Government by the Inamdar. But as these details would overload the Statement, so as to make it inconveniently

long, its Enclosure No. 2 could be prepared in an enlarged form to exhibit them, having a column left blank for remarks in which all orders by which an Inam field was resumed or its tenure altered, should be entered. This Enclosure ought then to drop its present heading of "Abstract of Inam lands" and be styled "Detailed Register of Inam lands."

9. With respect to Enclosure 1 which gives an abstract of the Register A, the Board remark that Porumboke and Justy Inam will have to be occasionally added to the three other descriptions of land, Shaigal, Layek and Anady, for which this form now provides. It is also to be observed that although Statement A is a permanent Field Register yet it will experience additions and changes when new fields are formed out of the immemorial waste, or when transferences of land occur, such as from dry to wet, or from Inam to Circar. It seems therefore advisable that its abstract Enclosure 1 should be periodically rewritten, and perhaps every five years would be a suitable period.

10. The monthly statement of cultivation, Form No. 1, next calls for notice. This account is sufficient for its purpose as to form, and the only alteration proposed for it is to give Collectors a discretionary authority to add a column in order that the names of the fields may be shewn, as well as the numbers which they bear. In some districts, such as Salem and Nellore, this is indispensable, and in most it is advisable for the satisfaction and security of the ryot, who may otherwise be perplexed and left in dependence on the Village Officers. This addition makes no change in the essential character of the Accounts, and the Board would extend it, at the discretion of the Collector, to the Adungul Statement No. 4, to the individual Chitta and Remission List Nos. 5 and 8, and most especially to the Puttah No. 18.

11. But it appears to the Board a serious defect that an abstract only (see Form No. 2.) of this monthly Return of the cultivation is sent to the Talook Cutcherry, so that an efficient check is wanting on the Curnum's proceedings, and there is no security that this statement is really written out from month to month. Indeed some of the Statements sent to the Board

plainly shew that they were prepared late in the season from loose Memoranda kept by the Curnums. The Zillahdars and Tahsildars have thus no prompt and efficient means of going suddenly to a Village where fraud is suspected, and making an inspection of the cultivation, independently of the Curnum. An excuse is also afforded to the Zillahdars for being idle and not inspecting the area of cultivation from time to time, an important duty especially as respects the early crops which are harvested some months before the settlement. Indeed the new Forms

\* Printed Book on Village Accounts page 70, para 15. and Manual for the guidance of Curnums would appear to contemplate only\* one azmayish or inspection, just before the Jummabundy settlement, but this is not in the Board's opinion a sufficient guard against frauds.

12. It has been already observed that some of the cultivation returns sent to the Board shew clearly from internal evidence that they were not written out regularly from month to month, and this is corroborated by the Collector of North Arcot who reports that unless the Curnums are closely looked after, they purposely defer writing out this return, lest it should furnish evidence against them—on this point Mr. Whittingham observes—"The cultivation of the past month is not written up in the book, it is entered only in a cadjan account kept by the Curnum. I have more than once detected and punished this offence." In like manner the Collector of Bellary, after watching the introduction of the new Forms, remarks that "the

From North Arcot 3d in Con.  
8th September 1858, p. 3.

difficulty will be in making the Curnums keep the accounts regularly." The other Collectors also point out forcibly that the accounts are now left too much to the Curnums, without a sufficient check over them being provided; and it must be borne in mind that even if Statement No. 1 should be written out monthly by the Curnum, there is now no certainty that it will be forthcoming and available for public purposes when wanted. It would for example be easy for a dishonest Curnum to prepare this Statement in a manner to enable him to defraud the revenue, and afterwards destroy it, on any suspicion being excited, before an enquiry could be commenced, under the plea

From Bellary 7th in Con.  
30th July 1858, p. 5.

of an accident by fire or thieves, as none of the superior authorities possess a copy of it.

13. To remedy this serious defect two courses are open. First—For the Curnums to send monthly to the Talook Cutcherry a duplicate of Statement No. 1, but this course would add to the Curnums' labor and increase largely the expenditure of paper. A second course is therefore preferable, in the Board's opinion, viz. for the Curnums to send monthly to the Tahsildar Statement No. 1 *itself*, as the original notes of the cultivation which they make when inspecting the fields, and from which they prepare Statement No. 1, would serve them for drawing out the Adungul Statement No. 4 and for other purposes. If this arrangement is approved by Government, the Curnums would find themselves *obliged* to prepare this statement with regularity from the beginning till the close of the Fusly, as they would be instructed to send a blank return in any month when no field operations were carried on, and the details of the late cultivation after the Jummabundy, and of the Fusul Jasty, would therefore come into more prominent notice. The Tahsildars also would have a check over the Village Officers and be able to scrutinize the cultivation suddenly when suspicion of fraud existed. The abstract Statement No. 2 might then be dispensed with, as Statement No. 1 shews the total of the cultivation of wet, dry and garden land, and all that would be necessary would be to write beneath it for convenience sake the total of the preceding month. The monthly cultivation returns thus sent to the Talook Cutcherry need not encumber its records, as they could be destroyed when Statement No. 5 is there deposited after the completion of the Jummabundy. Allusion will be presently made to that Statement, which contains in a condensed form all the details of the settlement for each landholder.

14. Statement No. 2 seems to require no change. Like No. 1, of which it is an abstract, it only shews the fields actually sown, and not those prepared by ploughing for cultivation, as was done in the old accounts. This information was of some use as a guide to the Collector in preparing his estimates and calculations, but the Board are not disposed to recommend the restriction of such entries. In their opinion Enclosure C. to this Statement might be dispensed with. The information to be

afforded by it is of no use when given in such a general form, and the preparation of the Statement entails trouble on the Curnums, and leads to interference on their part with the ryots which it is advisable to avoid when no important end is in view.

15. The next important account is No. 4, which takes the place of the old "Adungul." It is intended to give a complete detail of the cultivation of the year, as shewn in the previous monthly accounts, and is ordered to be closed a few weeks before the settlement, in order that it may be ready for the Officer who is deputed to the Village to examine or azmayish the cultivation. From the specimen accounts sent to the Board, the principal points still requiring attention are to impress upon Collectors the importance of firstly seeing that the monthly cultivation returns (No. 1) are prepared with such regularity, that the Adungul Statement No. 4 is really framed upon them, and secondly that the duty of the azmayishing or examining officer is efficiently performed, so as to be a check on the Curnum's proceedings. For this purpose it is particularly essential when portions of fields are cultivated, that their dimensions, as given by the Curnum, should be tested by rod or chain measurement, and the particulars of the taks or portions, be entered by the azmayishdar in the column of remarks. This course used to be generally adopted as a check over the Curnums, and is, the Board observe, still followed in South Arcot. In the form of this account little or no change is necessary. The only alteration proposed by the Collectors, is one from Chingleput, recommending that the totals of the Inam Jody detailed in Form No. 7, and of the Moturpha and small farms collections detailed in Form No. 9, should be added to it, to shew at a glance all the revenue of a Village, but the Board do not consider this necessary. If, as already proposed by the Board, the name of each field is shewn in this Statement, as well as its Number, the first column which details the bearing of the fields might be dispensed with, as this information is always to be obtained from the Village Register, by the azmayish officer, when necessary.

16. Thus far the new Forms have properly dealt with the actual cultivation of the year, but the important account No. 5 which has next to be considered, is found to be incomplete from

proceeding upon this principle, and the Board consider that it is otherwise susceptible of improvement in its arrangement, and that it cannot be safely left to be prepared solely by the Curnum, as has apparently been understood to be laid down in the Manual.

17. This Statement corresponds with the old Koolwar Chittah, or detailed Statement of each individual ryot's account with Government, and ought to shew the particulars of all the lands held by the ryot, and the Assessment due for them, as it is intended to form the basis upon which the Puttah is prepared. But in its present form this Statement is rendered incomplete, since the abolition of the Dittum, by commencing with the ryot's "last year's cultivation," instead of with his last year's "holding," and unless this is rectified, confusion and inconvenience must ensue. The Board need not enter into any long explanation on this point, as the arrangements consequent on the abolition of the Dittum have lately passed under the consideration

E. M. C. 2d Sept. in Con. 6th October  
1858, No. 1200, R. D.

of Government, who approved the principle that the demand against a ryot is to consist

"of the last year's holding, plus such lands as may have been taken upon Darkwast, and minus any land which may have been formally thrown up by Razenamah." But it occasionally happens that a ryot is unable to cultivate all the fields comprised in his holding, and when this arises from failure of rain, or other causes, which entitle him to indulgence, the Assessment is remitted, and he is allowed to retain the land in

his Puttah for that year, on his expressing an intention to cultivate it in p. 19.

E. M. C. 2d Sep. 1858, p. the next. Thus it is evident that the 6, No. 1200.

Statement No. 5 cannot conveniently begin with the "last year's cultivation" but ought to take for its base or starting point, the holding of the ryots as shewn in the last year's Puttah, the ryot being answerable for the Assessment of all the lands in it for which he may not have since presented a formal Razeenamah.

18. Having thus explained the principle on which this Statement is to be drawn out, the Board will notice some points in the mode of its preparation. At present it begins by shewing in

*detail* the lands cultivated in the previous year, and then fields newly taken up are particularized. From the total thus formed a deduction is made for the lands given up, and the remainder which forms the puttah or holding, is shewn, not in detail, *but in the gross*, under the three heads of wet, dry and garden. This plan, in the opinion of the Board, has two serious disadvantages. It perplexes an illiterate ryot to learn what lands he has eventually to pay for, and renders him more dependent on the Curnum for this knowledge than is desirable. It also makes the Statement confused and inconvenient, when reference to it is necessary, or when it is required for use at the ensuing settlement. The Board therefore propose that the Statement should begin by entering the ryot's holding of the previous year *in the gross*, under the three heads above specified, that additions and deductions should next be shewn, and that the remainder, which forms the ryot's holding of the year, should then be detailed, field by field. By thus reversing the process at present pursued, the Puttah which is copied from this Statement would become at once clear and intelligible to the ryot, and the information required by the Government servants for preparing the Statement of the following year would be obtained at a glance. An amended form for Statement No. 5 accompanies these Proceedings to illustrate the alterations here proposed.

19. The next point for consideration is the agency by which this Statement, and Statement No. 8, which is closely connected with it, can be prepared with most advantage. Under the old system the Koolwar Jumabundy Chittah was drawn out at the Talook Cutcherry, jointly by the Curnum and one of the Tahsildar's Establishment, which was strengthened at the time of the settlement by the employment of some extra Gomashtahs. These temporary servants have been since disallowed, and hence it seems to have been thought by the Collectors that the preparation of Statement No. 5 was intended to be left to the Curnum.

See Memorandum of Revenue Secretary's paras 12 to 14, at page 10 of the "Printed Papers relating to the revision of the Village accounts."

But this opinion is an erroneous one, and the Board agree with the opinion expressed by the present Collector of North Arcot, that the old system should be adhered to of having this Statement prepared by the Joint Agency of the Curnum, and a Talook

Gomashtah under the inspection of the Settlement Officer. Unless this course is adopted, there is no sufficient assurance that the settlement accounts are thoroughly scrutinized, for though they are presumed to be so, the Talook establishment is so small, and so occupied with other duties, that the work performed by the Curnums is taken too much on trust, and undergoes no sufficient scrutiny.

20. The system which the Board consider ought to be adopted is as follows. Previous to the settlement the Curnum should prepare Statement No. 5 *in part*, by making all the leading entries, viz. the last year's holding, the fields since relinquished in due form by Razeenamah, and then the detail of the current year's holding, including in it any lands newly taken up, and noting by a mark such fields as have not been actually cultivated. Here the Curnum should stop, and he should deliver the account in this unfinished state at the Jumabundy Cutcherry to the Settlement Officer, together with Form No. 8, in which he has written out a list of the *claims* to remission of various kinds made by the ryot. The Settlement Officer will first examine this list, note the admission or rejection of each item of remission claimed, and then affix his signature to the Statement as a voucher for the remissions which are to be allowed. A Gomashtah, deputed for the purpose, will then aid the Curnum in entering the details of remission in No. 5, and thus closing that Statement. A part of the Gomashtah's duty will be to compare the Curnum's previous entries of cultivation and waste with the Adungul account No. 4, and after Statement No. 5 has been carefully completed in this manner, it is to be signed by the Gomashtah and Curnum, and countersigned by the ryot as his *Moochilkah*. The Puttah will then be prepared from it.

21. This process was intended, the Board understand, at the revision of the Village accounts, but from some misapprehension, caused principally by the entire abolition of the Jumabundy Gomashtahs, it has not been carried out, and it seems essential that it should in future be so. For this purpose it may be necessary in some districts to employ again a few temporary Gomashtahs at the annual settlement, but their number will be



smaller, and they will be employed for a briefer period than before, when the accounts had to be transcribed into Mahratta, and were more complicated and cumbersome than in their revised state. If these views meet the approval of Government, the extra Jummabundy establishments will be arranged with all economy, and the Board are satisfied that the outlay will be beneficial to the State.

22. The Board will briefly advert to the question of in what office Statements Nos. 5 and 8 are to be recorded. Statement No. 8 is clearly to remain in the Talook Records, but from want of precise instructions it seems to be doubted where Statement No. 5 is to be deposited, when the Settlement is over.

Para 7.

Tanjore para 15.

Bellary para 7.

Thus the Collector of North Arcot speaks of it being eventually placed in the Talook records, while the Collectors of Tanjore and Bellary dwell strongly on the impolicy of this important account being left in the Curnum's hands. The Board are of opinion that the original Statement should be finally deposited in the Talook Cutcherry, but they would allow it to remain with the Curnum for a time, to assist him in preparing the accounts of the following year. As the monthly cultivation Returns would be in the Talook Cutcherry under the Board's proposed arrangements, there would cease to be risk in this course, and those Returns might be destroyed by the Tahsildar, on his receiving back from the Curnum, at the ensuing Jummabundy, Statement No. 5, for final deposit in his Office.

23. Form No. 7 next calls for a brief remark. It now merely shews the extent of Inam land under cultivation, its ordinary assessment, and the portion which is payable by the Inamdar under the name of Jody. But no provision is made to shew Collections on account of Inam Tufreek, Teerwah Jasty and Fusul Jasty, and the usefulness of the account would be increased by columns being opened for this purpose.

24. Form No. 8, has been already adverted to, but its enclosure A, which details the remissions specially granted for Shavy, or withered crops, requires notice. This account has been made cumbersome and complicated by bringing into it all the holdings

which a Ryot has in other villages also. Much trouble and delay is occasioned in collecting these items, making combined calculations to embrace them all, and then entering the result in the account of every village in which the Ryot has land. All this labor too is next to useless, since after all the Settlement of the village is made on its own data alone "no regard being paid for the items of other villages which are entered merely for the sake of taking a general view of the whole Beriz of each individual" (Manual p. 20.) In the opinion of the Board this information has no practical value at all commensurate with the labor it entails, and might be well dispensed with. By confining each village to its own details the accounts will be simplified, while the Settlement will be made on equally sound principles.

25. Form No. 10 is the Chittah or book of daily Collections. It seems advisable that the name of the Puttahdar on whose account the payment is made should be shewn in column 3, and that a new column should be opened to shew the name of the actual payer. The Collector of Tanjore dwells strongly on the risk and inconvenience which arise from no copy of this Chittah being sent periodically as before to the Talook Cutcherry. The Village Officers are thus able to tamper with the Collections, the Ryots are almost entirely in their power; and when disputes arise, or the arrears of a village have to be scrutinized, the Tahsildar must send for the Curnum and the Defaulters, in consequence of his having no detailed Statements to refer to. The Curnums are certainly relieved from some labor, by not having to prepare a copy of the Chittah, but the Board concur with Mr. Phillips that the Tahsildars should have more check over their proceedings. This might be effected by ordering Statement No. 10 to be sent monthly to the Tahsildar's Cutcherry, as its abstract Statement No. 11, which would remain with the Curnum, would give the information necessary for going on with the Collections.

26. To Statement No. 13, which gives an abstract of each Ryot's account with Government, the Board would propose to add three columns, in order that the general result of the Settle-

ment, which is shewn in column 19, might be compared with that of the preceding Fusly. Thus in the proposed new column 20 the "Total" of the previous year would be entered, and the comparative Decrease or Increase would be shewn in columns 21 and 22. The Statement would thus acquire much additional value and usefulness, at a trifling cost of labor, by placing a comparison of the two years before the sight. If this comparison shewed any marked difference calling for attention, the details would be ascertainable by referring to the previous year's Statement.

27. Form No. 14, it will be observed, shews the "cultivation" and not all the land in occupancy. Instead however of altering this Statement, the Board propose to attach to it, or to Statement No. 18, an abstract of the Ryot's holdings in the Form to be found at pages 116 and 117 of the printed papers relating to the Talook accounts. This would supersede the instructions given in para. 56 of the Talook Manual.

28. Statement No. 15 details the lands held on progressive Cowle, and follows form No. 17 of the Board's late Jumma-bundry accounts. But those accounts were drawn up to shew the Revenues of each entire district. In Village accounts it is desirable that information should be forthcoming when wanted, to shew the description of the land at the time of granting the Cowle under the customary heads of Anady Bunjer (immemorial waste), Sheygall bunjer (culturable waste) of 10 years, &c. and the Board purpose to add a column to Form 15 for this purpose.

29. No. 18 gives the form of Puttah, for which the Board have proposed in para. 18 a new arrangement, and they have also suggested (para. 10) that the names of the fields should be inserted in it when the Ryots wish this to be done. The Collectors of Bellary and Chingleput have forwarded Forms of Puttahs which have undergone scrutiny, but the above two points appear to comprise all the improvement which is required.

30. With regard to the Quinquennial Statement No. 21, the Board are of opinion that it would be more useful if prepared in a double form, so as to shew the Circar and the Inam lands separately, instead of mixing them together. The changes

in each Iyacut, by the grant or resumption of Inams, since the Survey, would then more clearly appear. Enclosure A of this Statement is to be understood as intended to shew all descriptions of irrigation works, including Channels and Wells, though by way of illustration Tanks only have been entered in column 1 of the Form.

31. Having thus gone through the Ryotwar forms, the Board will make a few general remarks. Two of the Statements, viz. Enclosure C in Form No. 2, and Form No. 20 may, in their opinion, be at once dispensed with, but in other respects the revised accounts appear to have been framed with as much simplicity and conciseness as is at present practicable. When however the Revenue Survey has been carried out, further brevity and clearness may be anticipated under the improved revenue system which will then be introduced.

32. The reports now received from the Collectors shew that they have, in some instances, interpreted too strictly the injunction given in the Revenue Secretary's Memorandum to make no alterations in the Printed papers on Revision of Village accounts, page 7, Para. 6. Forms. It was properly ordered that no change was to be made in the general system, or in those important Forms which have a general application, without first applying for sanction. But these instructions applied more particularly to the district accounts, which, it is highly important, should reach the Board in one uniform shape, and it was not intended to prevent Collectors making such additions to some of the village Forms as the special circumstances of their districts required. It was sufficient that none of these should be made without due cause, that they should always be introduced in an uniform manner throughout a Collectorate, and that they should not prevent the district accounts being prepared for the Board with precision in the prescribed manner.

33. For example, the Moturpha Statement No. 9 requires enlargement in the Bellary and Cuddapah districts, where a Vecsabbady tax prevails in addition to the ordinary Moturpha. In those districts also a tafreek, or tax, is laid on Inam lands when cultivated by other parties than the Registered Inamdars, and the Village Statement of Inam cultivation, Form No. 7, should

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therefore shew who the cultivator is. Again, in some districts, the village Remittance List, Form No. 12, requires additional columns for some special Items. These alterations are evidently necessary, and involve no departure from the spirit of the Forms. In like manner some of the old accounts may have to be used in addition to the new village Forms, such for example as the *Mouzevar Statement\** of the Beriz, which

\* **NOTE.** — The Collector of Bellary alludes to this Statement in para. 6 of his letter. A Form has been provided for it since the village forms were circulated in the Talook Manual. See Form No. 4, page 12.

is furnished, under the Collector's signature, at the close of the Jummabundy, to the Tashildar, as his authority for the amount of revenue which is to be collected in each village. These details will engage the attention of the Board,

and it appears sufficient to point them out without troubling Government with any lengthy discussion of them.

34. As the Ryotwary Forms have by far the greatest importance, the Board resolve to lay these Proceedings at once before Government. The recommendations which they offer for improving those Forms, are based not only on the proposals made by the Collectors in their Reports, but also on the imperfections observable in the accounts of the Villages sent for inspection. On being favored with the sentiments of Government regarding the general principles brought under discussion, the Board will communicate to the different Collectors such particular remarks as the specimen accounts furnished by them call for.

35. The Forms for Oolungoo, and for Amauny villages, are reserved for such future remark as may be found necessary, when their working is more clearly known. The Board have yet to receive a report from one of the two districts in which the Oolungoo system prevails, and the practical results of the Amauny Forms have as yet called forth no remark or objection on the part of the Officers in charge of districts.

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## THE BOARD OF REVENUE.

## AMENDED FORM No. 5.

Statement shewing the particulars of Settlement of each individual in the Village of Typaukum in Cauverypauk Talook of North Arcot District for Fusly 1268.

| PARTICULARS.                          | Class. | No. of the Field. | Extent | Assessment.               | Kind of Crop raised. | REMARKS.                    |
|---------------------------------------|--------|-------------------|--------|---------------------------|----------------------|-----------------------------|
| 1                                     | 2      | 3                 | 4      | 5                         | 6                    | 7                           |
|                                       |        |                   |        | Acr.   G.   Rs.   A.   P. |                      |                             |
|                                       |        |                   |        | No. 1. Soobareddy.        |                      |                             |
| As per last year's holding.           |        |                   | 20     | 20                        | 53 8 0               |                             |
| Dry. ...                              |        |                   | 13     | 10                        | 110 4 0              |                             |
| Wet. ...                              |        |                   | 1      | 10                        | 7 8 0                |                             |
| Garden. ...                           |        |                   |        |                           |                      |                             |
| Total...                              |        |                   | 35     | 171                       | 4 0                  |                             |
| Deduct Lands given up for Circar, &c. |        |                   |        |                           |                      |                             |
| Dry. ...                              | 2      | 70                | 3      |                           | 9 0 0                |                             |
| Wet, Well one crop.                   | 2      | 316               | 1      |                           | 6 0 0                |                             |
| By Razeenamahs given.                 | 2      | 66                | 1      | 20                        | 4 8 0                | On behalf of Ramen, No. 10. |
| Dry. ...                              | 3      | 105               | 1      |                           | 9 0 0                |                             |
| Wet, Tank 2 crop. ...                 |        |                   |        |                           |                      |                             |
| Total { Dry... Wet. ...               |        |                   | 4      | 20                        | 13 8 0               |                             |
|                                       |        |                   | 2      |                           | 15 0 0               |                             |
| Total...                              |        |                   | 6      | 20                        | 28 8 0               |                             |
| Remainder.                            |        |                   | 16     |                           | 40 0 0               |                             |
| Dry. ...                              |        |                   | 11     | 10                        | 96 4 0               |                             |
| Wet. ...                              |        |                   | 1      | 10                        | 7 8 0                |                             |
| Garden. ...                           |        |                   |        |                           |                      |                             |
| Total...                              |        |                   | 28     | 20                        | 142 12 0             |                             |
| Add newly taken up.                   |        |                   | 1      |                           | 3 0 0                |                             |
| Dry. ...                              |        |                   | 4      | 20                        | 39 0 0               |                             |
| Wet. ...                              |        |                   |        |                           |                      |                             |
| Total...                              |        |                   | 5      | 20                        | 42 0 0               |                             |
| Grand Total...                        |        |                   | 34     |                           | 184 12 0             |                             |
| Particulars for the above.            |        |                   |        |                           |                      |                             |
| Dry. ...                              | 1      | 20                | 1      |                           | 3 8 0                | Raghee.                     |
|                                       |        | 50                | 2      |                           | 7 0 0                | "                           |
|                                       |        | 62                | 1      |                           | 3 8 0                | Sumba.                      |
|                                       | 2      | 40                | 2      |                           | 6 0 0                | Cumboo.                     |
|                                       |        | 35                | 1      |                           | 3 0 0                | " Raghee.                   |
|                                       | 3      | 2                 | 4      |                           | 8 0 0                | "                           |
|                                       |        | 3                 | 1      |                           | 2 0 0                | Raghee.                     |
|                                       |        | 3                 | 4      |                           | 8 0 0                | Sumba.                      |
|                                       |        | 8                 | 1      |                           | 2 0 0                | "                           |
| Total...                              |        |                   | 17     |                           | 43 0 0               |                             |

Lands newly taken up are shewn here in the gross to avoid repetitions, as the fields are particularized afterwards.

Poolethee.  
Tank irrigation.

New.  
Waste.

Tank irrigation.  
Stullacummy charged.

| PARTICULARS.                         | Class. | No. of the Field. | Extent. | Assessment. | Kind of Crop raised. | REMARKS.                                      |
|--------------------------------------|--------|-------------------|---------|-------------|----------------------|-----------------------------------------------|
| 1                                    | 2      | 3                 | 4       | 5           | 6                    | 7                                             |
| Wet. Tank, crop. ...                 | 1      | 198               | 2       | 24 0 0      | Carthaul sumba.      | New Waste.                                    |
|                                      | 2      | 199               | 1       | 18 0 0      | Do. do.              |                                               |
|                                      | 3      | 200               | 1       | 10 0 0      | Munam. Thaul         |                                               |
|                                      | 3      | 202               | 2       | 18 0 0      | sumba.               |                                               |
| One crop....                         | 2      | 304               | 1       | 12 0 0      | Sumba.               | Fusul jastee sumba. Waste charged. New Shavy. |
|                                      | 3      | 195               | 1       | 12 0 0      | Car....              |                                               |
|                                      | 3      | 193               | 1       | 7 0 0       | ..                   |                                               |
|                                      | 3      | 109               | 3       | 21 0 0      | Sumba                |                                               |
| Well one crop.                       | 2      | 315               | 2       | 12 0 0      | Sumba....            |                                               |
| Total...                             |        |                   | 15      | 30          | 134 4 0              |                                               |
| Garden Well. ...                     | 4      | 400               | 1       | 10          | 7 8 0                | Chilly.                                       |
| Grand Total...                       |        |                   | 34      | 184         | 12 0                 |                                               |
| Deduct Waste as per Statement No. 8. |        |                   |         |             |                      |                                               |
| Dry. ...                             |        |                   | 4       | 8 0 0       |                      |                                               |
| Wet. ...                             |        |                   | 1       | 10 0 0      |                      |                                               |
| Total...                             |        |                   | 5       | 18 0 0      |                      |                                               |
| Remaining Cultivation                |        |                   |         |             |                      |                                               |
| Dry. ...                             |        |                   | 19      | 85 0 0      |                      |                                               |
| Wet. ...                             |        |                   | 14      | 30          | 124 4 0              |                                               |
| Garden. ...                          |        |                   | 1       | 10          | 7 8 0                |                                               |
| Total...                             |        |                   | 29      | 166         | 12 0                 |                                               |
| Teerwah Jastee.                      |        |                   |         |             |                      |                                               |
| Dry, Tank irrigation.                | 1      | 62                | 1       | 3 8 0       |                      |                                               |
| Total...                             | 3      | 8                 | 4       | 14 0 0      |                      |                                               |
|                                      |        |                   | 5       | 17 8 0      |                      |                                               |
| Fusul Jastee.                        |        |                   |         |             |                      |                                               |
| Wet, Tank one crop...                | 3      | 195               | 1       | 30          | 6 2 0                |                                               |
| Grand Total...                       |        |                   |         |             | 190 6 0              |                                               |
| Remission as per Statement No. 8.    |        |                   |         |             |                      |                                               |
| Poolethee. ...                       |        |                   |         | 7 0 0       |                      |                                               |
| Shavy. ...                           |        |                   |         | 12 0 0      |                      |                                               |
| Total...                             |        |                   |         | 19 0 0      |                      |                                               |
| Remainder. ...                       |        |                   |         | 171 6 0     |                      |                                               |
| Add Sundry Items.                    |        |                   |         |             |                      |                                               |
| Enam Jody. ...                       |        |                   |         | 4 0 0       |                      |                                               |
| Tax on Fruit trees.                  |        |                   |         | 6 0 0       |                      |                                               |
| Total...                             |        |                   |         | 10 0 0      |                      |                                               |
| Grand Total...                       |        |                   |         | 181 6 0     |                      |                                               |

*Est. Min. Con. 28th February, 1859, R. D. No. 256.*

In these Proceedings the Board of Revenue submit their Report on the working of the new system of Ryotwar village

Revenue accounts recently introduced. They lay before Government also the Collectors' Reports so far as yet received, but these are from no more than fourteen districts. The Governor in Council cannot but notice with displeasure that the Collectors of the six districts\* named in the margin, have

\* Omitted.

not yet made any report on the subject, important as it is to the Revenue administration. Each Collector's Report was accompanied, according to orders from the Board, by the actual accounts of two villages under the new system, and these were examined in the Board's office. The proceedings of the Board bear testimony to the care which they have given to the consideration of the whole subject.

2. The new forms of village accounts were first introduced in Fusly 1265 (1855-56). They were circulated at the very commencement of the Fusly, and it was directed that they should be adopted in each district to such an

extent as the Collector might find expedient; but Government expressed the hope that they would be actually used in that year, either in one or more whole Talooks, or in ten or fifteen villages of each Talook. In Fusly 1266 (1856-57) the new Forms were ordered to be universally introduced. At the period referred to; therefore, in the Reports now before Government, the new system had been in use partially or wholly for three years, a period fully sufficient for forming a judgment of their merits and defects. The Board notice (para. 4) that some difficulties were encountered at their first introduction; being those which were clearly foreseen and fully provided against, resulting principally from ignorance, apathy, or opposition, on the part of village Curnums and talook officials. These difficulties have now in great part been overcome; the prejudice against the new system Forms, arising from its novelty, has, to a great extent, disappeared, and it is admitted by the Collectors to be an improvement in various very important respects (para. 5). The Government regret to observe however, that even now there are some pure Ryotwarry villages where that system has not yet been fully adopted. This seems to be the case chiefly in Nellore and South Arcot; it will be adverted to again below. The Governor in Council proceeds now to consider in detail

the suggestions offered by the Board for amendments in some of the Forms; in which he is happy to be able, for the most part, fully to concur.

3. The Board's first proposal (para. 7) is that it should be left at the discretion of Collectors to postpone the preparation of Register A until the completion of the impending Revenue Survey, and this is the only material point on which the Government is unable to concur in their suggestions. The reasons given by the Board are, that in some districts there are not now sufficient materials, and that a Register prepared by the projected survey, and meanwhile would add nothing to the existing knowledge. In the former of these reasons the Board intend to say, no doubt, that in some districts the materials do not exist for a perfectly accurate Register; this is true, and it is true also that a Register now prepared would be eventually superseded by the information furnished by an exact survey. But Government cannot admit that Register A, so prepared, would be without an important use, or assent to the Board's proposition that it should be indefinitely postponed. The Board justly remark that Register A is "the basis of the whole series of accounts, and therefore a document of the greatest consequence." In its absence the materials for the yearly accounts are locked up in bundles of old and hardly legible *cadjan* leaves, inaccessible and unintelligible to any but a *Curnum* long practised in dealing with such documents, as well as perishable and liable to accident, and from their nature affording ready excuse for their injury or absence. The Governor in Council considers that very much will be gained by the transfer of that information into clear, simple, and portable paper accounts, accessible to every member of the Collector's, or *Tahsildar's*, Establishment.

4. It is readily admitted that the Register so compiled will be very inferior to those based on actual survey and careful enquiry. But the obtaining of such information is remote, and in many districts cannot be expected for many years; and His Lordship in Council cannot consent to defer so long, the advantages of a clear and intelligible land Register. The Govern-

ment cannot but regret that the preparation of this important document has been so long delayed, and the Board of Revenue will take immediate steps for ensuring its early preparation. The Governor in Council cannot admit that this ought to be a work either of time or difficulty, or even that it needs special aid. The Register of each village will be drawn up by the *Curnum*; and if printed Forms are supplied, as they may be and ought to be from the district press, the work may probably be completed without difficulty in a couple of months. The Board will direct the Collectors to submit Statements for the 15th and 31st of every month, reporting the progress made in these Registers till they shall be completed; and they will submit these Statements to Government. They should insist on their being sent up punctually by the Collectors.

5. The remaining changes proposed by the Board have for the most part, as already said, the full concurrence of the Government. Though advocating the indefinite postponement of the preparation of Register A, the Board propose (para. 8) some addition to be made to its eventual contents. They would enter in it the names of the *Puttahdars* of all the fields in occupation at the time of its preparation; and they recommend that the rate of assessment per acre of each description and class of land, should be given in the opening of the Statement. The Government assent to both these proposals; the Board say rate *per acre*, but it is presumed that they intend that, where other denominations of land are in use, the rates shall be given in terms of such denominations. The Government agree with the Board that more detailed information respecting *Enam* land may beneficially be introduced into the Register; instead however of supplying this in Enclosure 2, as proposed by them, it would seem better to give it in the Column of remarks in the Register itself. It will need no more than a few words for each *Enam* field.

6. The next proposal refers to Enclosure 1 in Register A. Inasmuch as the details of that Register will be liable to occasional changes, from the reclamation of waste, the lapse or resumption of *Enam*, &c., the Board recommend that the Enclosure 1, which is an abstract

Para. 9.

the suggestions offered by the Board for amendments in some of the Forms; in which he is happy to be able, for the most part, fully to concur.

3. The Board's first proposal (para. 7) is that it should be left at the discretion of Collectors to postpone the preparation of Register A until the completion of the impending Revenue Survey, and this is the only material point on which the Government is unable to concur in their suggestions. The reasons given by the Board are, that in some districts there are not now sufficient materials, and that a Register prepared now would be superseded by the more accurate data obtained by the projected survey, and meanwhile would add nothing to the existing knowledge. In the former of these reasons the Board intend to say, no doubt, that in some districts the materials do not exist for a perfectly accurate Register; this is true, and it is true also that a Register now prepared would be eventually superseded by the information furnished by an exact survey. But Government cannot admit that Register A, so prepared, would be without an important use, or assent to the Board's proposition that it should be indefinitely postponed. The Board justly remark that Register A is "the basis of the whole series of accounts, and therefore a document of the greatest consequence." In its absence the materials for the yearly accounts are locked up in bundles of old and hardly legible *cadjan* leaves, inaccessible and unintelligible to any but a *Curnum* long practised in dealing with such documents, as well as perishable and liable to accident, and from their nature affording ready excuse for their injury or absence. The Governor in Council considers that very much will be gained by the transfer of that information into clear, simple, and portable paper accounts, accessible to every member of the Collector's, or *Tahsildar's*, Establishment.

4. It is readily admitted that the Register so compiled will be very inferior to those based on actual survey and careful enquiry. But the obtaining of such information is remote, and in many districts cannot be expected for many years; and His Lordship in Council cannot consent to defer so long, the advantages of a clear and intelligible land Register. The Govern-

ment cannot but regret that the preparation of this important document has been so long delayed, and the Board of Revenue will take immediate steps for ensuring its early preparation. The Governor in Council cannot admit that this ought to be a work either of time or difficulty, or even that it needs special aid. The Register of each village will be drawn up by the *Curnum*; and if printed Forms are supplied, as they may be and ought to be from the district press, the work may probably be completed without difficulty in a couple of months. The Board will direct the Collectors to submit Statements for the 15th and 31st of every month, reporting the progress made in these Registers till they shall be completed; and they will submit these Statements to Government. They should insist on their being sent up punctually by the Collectors.

5. The remaining changes proposed by the Board have for the most part, as already said, the full concurrence of the Government. Though advocating the indefinite postponement of the preparation of Register A, the Board propose (para. 8) some addition to be made to its eventual contents. They would enter in it the names of the *Puttahdars* of all the fields in occupation at the time of its preparation; and they recommend that the rate of assessment per acre of each description and class of land, should be given in the opening of the Statement. The Government assent to both these proposals; the Board say rate *per acre*, but it is presumed that they intend that, where other denominations of land are in use, the rates shall be given in terms of such denominations. The Government agree with the Board that more detailed information respecting *Enam* land may beneficially be introduced into the Register; instead however of supplying this in Enclosure 2, as proposed by them, it would seem better to give it in the Column of remarks in the Register itself. It will need no more than a few words for each *Enam* field.

6. The next proposal refers to Enclosure 1 in Register A. Inasmuch as the details of that Register will be liable to occasional changes, from the reclamation of waste, the lapse or resumption of *Enam*, &c., the Board recommend that the Enclosure 1, which is an abstract

Para. 9.

of it, should be re-written every five years. The Government approve this suggestion.

Para. 10.

7. In Statement No. 1, which is the monthly Return of cultivation, the Board suggest that Collectors should be permitted to add a column to show the name of each field, in addition to its distinguishing number already provided for; on the ground that in some districts fields have no number, and that in most the Ryots are less familiar with the numbers than with the names of their fields. This also appears to Government a judicious and useful emendation; and their only doubt is whether it ought not to be made universally applicable, as it is believed that fields bear names in all districts. If an additional column is inserted for the name of the field, it should be so in all districts, so as to preserve the correspondence of all the columns of the Statement. But if the change is to be made in some districts only, then instead of adding a new column, the present column 2 might be made double, as shewn in the margin. The Government approve also of a similar change in Forms 4, 5, 8, and 18. Whichever of the two methods above indicated is adopted for No. 1, should be adhered to in the other Forms also.

| Designation of the field. |     |
|---------------------------|-----|
| 2                         |     |
| Name.                     | No. |
|                           |     |

8. The suggestion in para. 12, to remedy the practical defects detailed in paras. 10 and 11, is also a decided improvement. This is, that the original Statement No. 1 should be sent monthly to the Talook Cutcherry, instead of an abstract only. The advantages of this change will be not only to ensure the Statement being actually compiled at the proper time by the Curnum; but to secure it from being afterwards tampered with by him, and also to put into the Tahsildar's hands the power of ordering an inspection of the cultivation in any village at any moment, with the sure means of detecting fraud. The Board should not fail to require Collectors to make use of this new aid, and to take measures to ensure their doing so. It is to be expected also that the monthly cultivation Statement having

this new use, Curnums will be more prone than ever to omit or delay its transmission, if permitted. No excuse therefore, short of some inevitable physical cause, should be admitted for such failure; and habitual want of punctuality in this respect should of itself be made ground for the dismissal of the offender from office.

9. Statement 1 being thus sent monthly to the Talook Cutcherry, Statement 2, which is the abstract of it heretofore sent, will become unnecessary. This is pointed out by the Board in para. 13, but in the following para. they propose, by inadvertence, to retain No. 2 unchanged. Enclosure C in No. 2, being the Return of cattle dead, and of the kinds of crops cultivated and reaped in each month, may be discontinued, as proposed by the Board, as a useless Return. It was retained in the new Forms ~~only~~ because it was among the old ones.

There will remain Enclosures A and B in No. 2; of which A, the abstract of Sist Collection and Balance, will now become Statement \*2; while B, the rain Return, will become Enclosure A in No. 2.

10. In para. 15 the Board propose that the first column in Form 4, which is intended to shew the bearing of each field, or in other words the direction in which it lies from the village, should be omitted, on the ground that this information may be obtained, by the inspecting officer, from the village Register, when wanted. If by the village Register is here meant Register A, it is to be remarked that under the Board's plan such Register would rarely exist. Independently of this, however, the Government are of opinion that the Column in question ought to be retained. Without it the Statement would, it is admitted by the Board, be incomplete; and it is one involving no appreciable trouble to fill up, as the information required is always certainly within the Curnum's knowledge, and is conveyed in a single word for each field.

The Board justly dwell on the necessity of the punctual preparation of the monthly cultivation Return (No. 1) from which this Statement is compiled, as well as of verifying that Return by inspection. Both these things have been already noticed above in para. 8; and with due care on the part of the Tahsil-

dar, both will be ensured by the change there authorized respecting Statement No. 1.

*Paras. 16 to 18.*

11. The Board next notice No. 5, which is the Individual or Ryotwar Chittah, or Statement of each Ryot's cultivation and settlement for the year. They justly remark that the basis of this document ought to be the Ryot's *holding* of the previous year, not his *cultivation* only. This was the intention of the Form, as shown in the instructions for preparing it contained in para. 17 of the rules, at pages 70 and 71 of the printed papers. It was evidently by an oversight only that the word "cultivation" was used in the outset of the Form, instead of "holding," since waste is deducted below, which it could not be from cultivation.

The Government fully approve however of the alteration proposed by the Board in the Form of this Statement; viz. to commence with the holding in the gross, and to give the final result in detail, instead of commencing with the detail and giving the ultimate result in the gross. The amended Form submitted by the Board will be substituted for the old Form.

12. The Board next remark on the proper agency for preparing this Form (No. 5) as well as No. 8, which is the detail of remissions claimed by the Ryots. They observe that Collectors have supposed that both were to be entirely drawn up by the Curnums without assistance; and they point out the objections to this course, detailing lastly the mode of proceeding which they think best. This method, as the Board truly remark, is very much the same with that intended when the new Forms were devised, and indicated in paras. 17 and 20 of the directions to Curnums.\* The instructions there given as to the part

\* Pages 70 and 71 of the printed paper.

to be taken by the settling officers is perhaps not sufficiently clear, and there is some excuse therefore for the mistake which seems to have been made on this point by many Collectors. The Board will now issue such orders as shall prevent such mistake for the future. The Board's description of the course to be followed will need some modification. Both Statements (5 and 8) consist almost wholly of a mere record of facts, which facts are obtained for No. 5 from No. 4, and for No. 8 from

Nos. 4 and 5. The whole of this portion of both documents will be prepared by the Curnum; but the entries should be verified by a Taluk or Huzur Goomastah, by comparison in the totals, and in a few details taken at random, with the original materials. The settling officer will then decide on the remissions to be allowed, out of those claimed; and these being deducted in No. 5, that document is completed, and the Ryot's settlement finished; and it only remains to prepare the Puttah, which is little but a copy of No. 5 Statement.

13. With reference to the Puttah however, the Governor in Council wishes to recall to the Board's recollection the views already expressed by Government more than once,\* as to the great desirableness of discontinuing the annual Puttah, and of making the Ryots title as permanent in form as it is already in reality.

The yearly Puttah is made necessary by the constant changes in the demand on the Ryots, and these changes are caused partly by remissions from the fixed assessment, and partly by alteration in the extent of holding. The large permanent reductions in assessment made in any districts has greatly lessened the plea for yearly remissions, and the same reductions, added to the operation of the new Dittum rules, will probably lessen also the fluctuations in holdings. The Governor in Council has reason to believe that remissions of all kinds have almost or entirely been discontinued in North Arcot, except in very extraordinary cases; and it appears to him that the same course may properly be followed both in South Arcot and Bellary, as well as probably in some other districts.

14. The Government retain in full the opinion expressed in their Proceedings of August 14th 1855, above referred to, as to the advantages of permanent over yearly Puttahs, both to Government and to the Ryots; and they would wish the Board to bear the subject in mind, and to adopt all proper means of promoting the change. As one measure easily practicable in every district for gradually accustoming the Ryots to the new idea of permanent Puttahs, may be mentioned that adopted some years ago in Coimbatore, of making Puttahs hold good till the



*Para. 21.* 15. The Board express the opinion that it may be necessary to permit the entertainment of a few extra Goomastahs in some districts to aid in the preparation of these two Statements; but the Government are wholly unable to recognize such a necessity. The work to be done by Goomastahs in connection with these documents is extremely trifling, as just detailed; and is certainly not more than can be done without any difficulty by the Taluk and Huzur Goomastahs. It is in fact done by them already in some districts, and the Governor in Council is fully satisfied that it may be so done in all. He is unable therefore to authorize the entertainment of any extra Goomastahs for the annual settlement in any district.

16. In para. 22 the Board notice that doubts seem to exist among Collectors as to where Statements 5 and 8 should be finally deposited, and they state what they regard as the proper mode of proceeding. The Government must remark that any uncertainty on this point on the part of Collectors is the consequence of inattention to the Rules. It is fully provided for in para. 39 of the directions to Curnums at the top of page 77 of the printed papers; the course prescribed being very nearly that now proposed by the Board.

*Para. 23.* 17. The increased information proposed by the Board to be introduced in No. 7, will be an improvement. The Government approve the revised Form for that Statement received from the Board with the official Memo. of the 11th Instant, and direct its adoption. This Form, it may be observed, effects the objects sought, not by the addition of fresh Columns, but by entering the additional particulars below.

18. The change proposed in Enclosure A of No. 8 (the Shavy Statement) is not so much in the form of the Statement, as in the principle to be followed in giving remission for Shavy. Hitherto it has been maintained by the Board, that in weighing claims to remission on this account, the claimant's gain from productive cultivation everywhere, and not merely in the village where the Shavy occurred, should be taken into account. There is no doubt that it takes time and trouble for the Curnums of one village to ascertain the necessary particulars from the Curnums of other villages, perhaps in other talooks. The Government concur with the Board that the practice brings no adequate advantage; and they assent to the proposal that it should be discontinued.

*Para. 25.* 19. The Government approve of the suggestion that the name of both the actual payer, and of the person for whom the payment is made, should be entered in No. 10, the Chittah of daily collections. A new column will be inserted for the purpose as proposed. A slight change in the heading of columns 2 and 3 will make the object of those columns more clear; instead of as at present, it may be as in the margin. Thus the number of columns in the Statement will remain unchanged.

| PUTTADARS. |       | By whom paid. |
|------------|-------|---------------|
| No.        | Name. |               |
| 2          |       | 3             |
|            |       |               |

The proposal that this Statement should be sent monthly to the Talook Cutcherry, and the Abstract No. 11 retained by the Curnum, instead of the abstract being sent, is also approved.

20. The remaining suggestions in paras. 26, 27, 28 and 30 are all approved. That in para. 27, respecting Statement 14, proposes in fact no change, as the same thing is done already. With respect to the five-year Statement No. 21, the revised Forms received from the Board's office with their Secretary's Memo. of 11th February is approved, and will be adopted.

21. Statement No. 20 cannot be dispensed with, as proposed

by the Board in para. 31, its object is to enable the Collector to make the yearly entries in the Irrigation Register for the District Engineer, for which he has no other materials.

22. The Government are unable to concur in, or to sanction, the Board's remarks in paras. 32 and 33. They are not of opinion that their orders against unauthorized change in the Forms have been construed too literally by the local officers; on the contrary they desire that those orders shall be strictly maintained. It is not sufficient that the Statements leaving the districts should be prepared in a uniform manner; the materials from which they are compiled, if not literally uniform, must at least be all on a uniform plan, and this can only be ensured by forbidding any change without previous permission. Further, one object of the change of system was to get rid of the vast mass of useless details which Collectors were in the habit of requiring from the Talooks; and in order to ensure this object also, all unauthorized interference with the new Forms must be prohibited. If any such change is permitted, the whole character of the new system will speedily become changed, and the old evils will revive. The Board have now in their Serishtadar the aid of the able Accountant by whom the new system was devised; Government do not doubt that for any real difficulties experienced by Collectors, Jeyaram Chetty will be able to suggest suitable remedies, in harmony with the general system; and no Collector should be permitted to vary from any of the Forms without previous orders.

23. The Governor in Council will now close these proceedings with a few general remarks. At the date of the Board's Report, three years and a half had elapsed since the new Forms were sent to Collectors, accompanied by full printed explanations and instructions for the preparation of the accounts. After the lapse of that long period, there were still several districts in which the new system was only partially in operation, and from six districts no report whatever on the subject had been received by the Board. The Governor in Council cannot share in the satisfaction expressed by the Board with this measure of success. He is of opinion, on the contrary, that it is less than might fairly have been expected; and he sees especially with

regret and displeasure that in pure ryotwar districts like Nellore and South Arcot, the new Forms have not been fully introduced. Ample opportunity has now been given to all concerned for becoming familiar with the new system, and no more delay in its complete introduction can be allowed. The Government request the Board of Revenue now to give their diligent attention to its universal and complete adoption, except in those few districts, or parts of districts, where from existing peculiarities, it has been admitted to be inapplicable. To this end they will circulate this order of Government to all Collectors, to make them acquainted with what is expected; and they will call for, and lay before Government, prompt Returns, however brief, of the extent to which the new accounts have been already introduced in those districts from which reports have not yet been received. They will positively enforce on Collectors the full and entire adoption of the new system in the remaining part of the settlement of the current Fusly; and they will report again as soon as possible after the close of the Fusly, what exceptions may still remain.

24. This order is intended to include the Oolungoo and *From Collr. to Bd. 6th Amauny districts, and parts of districts, Oct. 1858, p. 8.* as well as those under ryotwar settlements. The Governor in Council learns with regret that the Oolungoo and Amauny Forms have not been introduced in Tanjore, though no reason whatever is given for the delay by the Collector. Tinnevely, the other Oolungoo district, is among those from which no report has been received.

28TH MARCH, 1859.

*Ext. Min. Con. 15th March, 1859, R. D. No. 329.*

The Board submit, with their recommendation, a letter from the Collector of Bellary, advocating the grant of batta to servants of the grade of Peons, attached to the huzur establishment, when on circuit, in consideration of the present high prices of provisions.

2. The grant of batta to servants of the grade above specified, is reasonable, not only now, but at all times, and in all districts.

In either case the Pensioners may be well qualified for other than Military duties, and for situations in which their employment could in no way prejudicially affect the interests of their equals in rank in that branch of the service to which they had belonged, men of these grades will therefore be exempt from the operation of the rule referred to.

28TH MARCH, 1859.

*Vide C. O. 8th June, 1859.*

\* Both annexed.

Resolved that the above Extract Minutes Consultation, and form,\* be forwarded to the Director of Revenue Settlement, the Superintendent of the Survey, the Conservator of Forests and all Collectors.

2. The Board request that the Returns may be despatched by each Officer as soon as possible after the 1st Proximo.

*Ext. Min. Con. 24th March, 1859, R. D. No. 399.*

The Governor in Council being of opinion that a list of the Revenue Establishment should be periodically printed, he resolves to direct that one in the Form annexed to this order be printed and published half yearly; it should include the Presidency Establishments down to persons of 30 Rupees pay, and all the Mofussil Establishments, Covenanted and Uncovenanted, down to Talook Serishtadars. The list will include the Survey and Forest Departments. The particulars of Acting appointments will be shewn in the column of Remarks.

2. The Presidency Offices will come first, viz. those of the Secretary to Government in the Revenue Department, Board of Revenue, Director of Revenue Settlement and the Conservator of Forests; then the Establishments of the districts in the appointed order, commencing with Ganjam.

3. To enable the Board of Revenue to prepare the list, every Collector and other head of an office, as above described, shall, on the 1st day of January, and the first day of July in each year, transmit to the Board a list, in the form above prescribed, of Officers and Establishments under their orders, as they stood on the last day of the preceding month; and the Board shall arrange the

3. It is to be understood that batta under this order is to be disbursed only to members of the huzur establishment, and when absent on duty from their usual residences, i. e. from the usual places of residence of the officers to whose Cutcherry they may be attached. Batta under this order will also be subject to the same rules as to time, as the ordinary batta of Revenue servants.<sup>(d)</sup>

28TH MARCH, 1859.

*Despatch from H. M. Secy. of State, dated 8th Dec. 1858, No. 23, received with E. M. C. 4th March, 1859, R. D. No. 273.*

Para. 6. The rule referred to in these papers, under which the pensions of retired Civil and Military servants merge in the salary of office, in the event of their re-employment, was not intended to apply to Military pensioners of the ranks of Non-Commissioned Officers and Privates.

7. Pensioners from those grades are of two classes, viz. men who have been discharged after completing their prescribed period of service, and men who have been pensioned on account of unfitness for further Military duty. The former class are entitled to their pensions as matter of right, and the latter are pensioned because the public interests are promoted by their discharge.

<sup>(d)</sup> "The Board are of opinion that the order of Government dated 15th March last, No. 329, applies to moochies, maasnehies and other servants of that class, when on circuit, as well as to Huzur Peons deputed to serve warrants."—*Board's Pro. 6th June, 1859, No. 2095. Vide also C. O. 20th Sept. 1859.*

[5th April 1859.]

names in a general list in accordance with the foregoing instructions. The Establishment of the Secretary to Government in the Revenue Department will be entered in the general Statement on its receipt in that Office. The general list ought to reach the Government Office not later than the 15th of the month immediately following the half year to which it relates, and it will be printed under the orders of Government.

4. In the present year this List shall be issued for the 1st April, instead of for the 1st January; and the Board will take the necessary measures to have it prepared and submitted punctually.

List of the Establishment of the as it stood on the 31st March 1859.

| No.      | NAME. | Office. | Salary. | Date of first Appointment. | Date of Appointment to present Office. | Total Service. | Age in Years. | REMARKS. |
|----------|-------|---------|---------|----------------------------|----------------------------------------|----------------|---------------|----------|
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
|          |       |         |         |                            |                                        |                |               |          |
| Total... |       |         |         |                            |                                        |                |               |          |

5TH APRIL, 1859.

Vide C. O. 20th May 1857.  
 " 20th June 1859.

\* Annexed.

Resolved that the above order of Government\* be circulated to all Collectors, for their information and guidance.

The Board regret to observe that the Demand Collection and Balance Statements of many districts still reach the Board at late and irregular periods, notwithstanding that the Collectors have been frequently desired to expedite their transmission, to enable the Board to prepare and submit to Government an Abstract of the Collections of the entire Presidency by the 15th of every month.

[5th April 1859.]

2. The present forms of Account are very simple, and their tardy submission can arise only from culpable remissness on the part of the Collectors' subordinates, and absence of supervision and control in the Collectors' own offices.

3. The Board expected that the recent changes in the Account Department would at first cause some delay, but these ought now to be thoroughly understood, and allowance can no longer be made on this score.

4. The Board therefore request the particular attention of Collectors to the subject, and desire that they will adopt measures to ensure the timely submission of the Talook Returns to the Huzur, and forward their own Statement so as to reach the Board's Office (at the latest) by the 15th of every month. There can be no difficulty in this, if the accounts are regularly kept up, and not left to the last. The Board trust that they will not be put to the necessity of repeating this request. Should further delays occur, they will be obliged to report the matter to Government, and request their authoritative interposition.

5. The Board take this opportunity of repeating a request—often made but still very frequently disregarded—that Collectors will, in the Remark column of their future Statements, invariably explain the causes of any increase or decrease exceeding twenty thousand Rupees in the case of Land Revenue, and ten thousand Rupees in the case of the "Sundry Sources" of Revenue.

Est. Min. Con. 14th February, 1859, R. D. No. 197.

Ordered that the above Returns of Revenue collections for the months of September and October 1858 be forwarded to the Home Government.

2. In recommending the present form of monthly Statement of Revenue collections in lieu of the Demand Collection and Balance Statements formerly in use, the Board of Revenue, in their letter of the 7th December 1854, No. 587, explained that one chief object to be gained by the substitution, would be punctuality in the submission of the information it contained. They remarked "that a monthly Statement which is not ready till three or four months after the close of the month to which it refers, must be useless for all practical purposes;"

and they held out the hope that future Statements in the new form would be laid before Government by the 15th of the month following that to which it refers.

3. Since the date of these observations, the monthly Statements have, with few exceptions, not come before Government Ext. Min. Con. 15th Jan. 1856, No. 49. with the promised punctuality; " 1st July " 667. and the Board of Revenue are " 15th Oct. " 1093. aware that their attention has more than once been called to the delay.

4. The Government have now again to notice with regret the want of punctuality in the submission of the Statement. Those for September and October 1858, now under notice, were received respectively on the 26th Ultimo and 4th Instant; being in the former case nearly  $3\frac{1}{2}$  months, and in the latter above 3 months, beyond the time fixed by the Board themselves in their letter above quoted, for the submission of these Returns. The Governor in Council trusts that the Board will exert themselves to enforce on the district officers the degree of punctuality originally expected, and which the Government believe to be quite practicable.

5TH APRIL, 1859.

*Vide C. O. 28th Jan. 1859.* Communicated to all Collectors for  
" 28th March 1860. their information and guidance, with reference to para. 7 of the Board's letter to Government dated 6th July 1858, No. 2309, and para. 15, Extract Minutes Consultation, 30th September 1858, No. 1329, forwarded with the Board's Circular dated 28th January 1859.

2. The Collectors will encourage applications for commutations as desired by Government.

*Pro. of Govt. of India, 31st Dec. 1858, F. D. No. 7974.*

*Resolution.*—The Honorable the President in Council observes that life-pensions, not exceeding Rupees 12 and 20 per annum,

5th April 1859.]

were, previously to 1857, purchased by Government, with the consent of the Pensioners, in the North Western Provinces, and in the Punjab, respectively, by a present consolidated payment, calculated according to the scale shewn in the margin.

*Agra Civil Auditor's Manual for 1853, page 100.*  
*Value of a life annuity of 1 Rupee per annum.*

| Age.     | Value. | Age.     | Value. |
|----------|--------|----------|--------|
| Under 10 | 13 Rs. | 45 to 50 | 9½ Rs. |
| 10 to 20 | 12½ "  | 50 to 55 | 9 "    |
| 20 to 25 | 12 "   | 55 to 60 | 8 "    |
| 25 to 30 | 11½ "  | 60 to 65 | 7 "    |
| 30 to 35 | 11 "   | 65 to 70 | 6 "    |
| 35 to 40 | 10½ "  | above 70 | 5 "    |
| 40 to 45 | 10 "   |          |        |

2. On the 30th January 1857, it was resolved, with reference to the limitation of purchasable pensions, that the larger limit of 20 Rupees per annum shall apply to all cases of life-pensions payable by Government under all the Presidencies and Administrations in India.

3. The Board of Revenue at Madras now propose, that the commutation of pensions to secluded females should be encouraged, by giving up the limit of Rupees 20 per annum, and that such pensions should be freely commuted on full proof of the existence, identity, and age of the Pensioner. The Government of Madras agree with the Board as to the desirableness of commuting these pensions, and think that the terms proposed are well suited to attain that object, but as commutation has been limited by the Supreme Government to pensions amounting to, or falling within, 20 Rupees per annum, they submit the question for the decision of the Government of India.

4. The Honorable the President in Council agrees in the principle involved in the above proposition, but he is of opinion that it will be advisable at first to fix some limit as to the amount up to which pensions will be commutable; and before extending the system without limit, he desires that from every Presidency a Return should be obtained from as far back as possible, of all pensions to females that have lapsed by death, shewing in each case, age when pensioned, and age at death, with amount; so as to enable this Government to form some estimate of the expectation of life of Indian female Pensioners, upon paper. Meanwhile His Honor in Council sanctions the pro-

posal of the Government of Fort Saint George, up to the limit of Rupees 20 a month.

**ORDER.**—Ordered that a copy of the foregoing Resolution be communicated to the Home Department, with reference to the Extract from that Department above adverted to.

Ordered also that a copy of the Resolution be forwarded to the Civil Auditors Fort William, Fort Saint George, Bombay, North Western Provinces, and the Punjab, with a request that the Return alluded to therein may be prepared and furnished to this Department, for the information of this Government.

*Ext. Min. Con. 11th March, 1859, R. D. No. 305.*

Ordered to be communicated to the Board of Revenue for their information and for circulation among the Collectors.

2. The Board of Revenue and the Collectors will, it is hoped, endeavour to bring into practice the authority now conveyed by the Government of India to commute the pensions of secluded females up to the limit of 20 Rupees per mensem; the rule hitherto in force having been that the commutation should not extend to allowances above 20 Rupees per annum.

3. The Civil Auditor will be directed to furnish this Government with a copy of the Statement to be prepared by him under the order of the Government of India above recorded.

6TH APRIL, 1859.

*Vide C. O. 10th July, 1858.*  
*" 27th July, 1859.*  
 \* *Annexed.*  
 Resolved that the above Extract Minutes Consultation\* be circulated to all Collectors for their information and guidance.

2. The rules laid down by the Supreme Government, seem sufficiently clear, and the Board have only to request that the Statements periodically submitted, of lands taken up for Railway purposes, may be drawn up in accordance with the new classification (A. B. C. D.) and copies retained in the Collector's Office

6th April 1859.]

for future reference and alteration when necessary. A fresh column should be opened for the rental payable for lands coming under class C. If the Collectors are in doubt on any point they will at once apply for instructions.

*Ext. Min. Con. 21st March, 1859, Finl. Railway Dept. No. 165.*

**Order.**—The Government resolve to forward copies of the foregoing letter and its enclosures\* to the Consulting Engineer for Railways, for information and guidance, in reference to the correspondence noted in the margin,† and for communication to the Agents of the Railway Companies, with such instructions as may seem to him necessary.

2. Copies of the above papers will also be furnished to the Board of Revenue, and by them communicated to the Collectors of the several districts traversed by the Railway lines, for their information and guidance, accompanied by such further instructions as may appear necessary.

3. Should the Consulting Engineer see any objections to the adoption, in this Presidency, of the Rules now laid down for dealing with land required for Railway purposes, he will submit a special report on the subject, in view to its being brought, if necessary, under the consideration of the Supreme Government.

4. Captain Johnston's attention will be drawn to paras. 18 and 19 of the letter to the Consulting Engineer to the Government of India, and he will be requested to report on the two points therein noticed.

5. Ordered that 100 copies of the letter and its enclosures be struck off at the Government Press,—50 being forwarded to the Consulting Engineer and 50 to the Board of Revenue.

*From Major R. Strachey, Offg. Secy. to Govt. of India; to Secy. to Govt. Fort St. George, 21st Jan. 1859, P. W. D. No. 850.*

With reference to correspondence noted in margin,‡ I am directed to forward for the information of the Right Honorable the Governor of Fort St. George, the annexed copy of a letter to the Consulting Engineer to the

[6th April 1859.]

Government of India, relative to the course to be followed in dealing with land required for Railway purposes, in the Territories under the immediate control of the Right Honorable the Governor General of India in Council, and I am to suggest that the principles it contains may be acted upon in the Madras Presidency also, so far as it may be found practicable, in order that one uniform system may obtain in these respects throughout the whole of India.

2. You are requested to make a special report on the subject, should the Right Honorable the Governor in Council of Fort Saint George see any objections to the adoption of these rules in the Madras Presidency.

*From Major R. Strachey, Offg. Secy. to Govt. of India, to the Offg. Con. Engr. to Govt. of India, 21st Jan. 1859, No. 852, P. W. D.*

Major Goodwyn's letter, No. 2320, dated the 30th September last, having been laid before the Honorable the President in Council, I am directed to communicate the following observations and orders relative to the system to be followed in keeping the record of the land made over to Railway Companies, and to the terms of its occupation. The present instructions will be held to supersede all former orders that have been issued on these subjects.

2. And first I am to observe, that the business of the Government of India, in reference to the land question, is limited to the determination of principles, and that it need not interfere in matters of detail, beyond what may be necessary to see that the principles adopted are not neglected, and that all necessary information is from time to time given to the Local Governments under whom the details of this branch of business are carried out.

3. The President in Council believes that there is little that calls for correction or change in the orders that have been heretofore issued, relative to the terms on which land is provided for Railway purposes; but for convenience and greater precision, I am now to recapitulate the main points to which attention is requisite in dealing with this subject.

4. The land required for Railway purposes may be divided into four Classes, A, B, C and D.—First, Class A, land which a Railway Company receives free of charge under the contract with the Gov-

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ernment for permanent occupation. Second, Class B, land also provided free of cost, but only for temporary occupation. Third, Class C, the land which the Railway Company has to provide at its own cost. Fourth, Class D, land which does not come into the possession of the Railway Company at all.

5. Class A will comprise the land required for permanent works of the Railway, including the road, with its bridges, &c., and all stations, workshops, permanent store-houses, and the like, necessary for the line when opened. The occupation of this land by a Railway Company will be so far permanent, that it will only cease when their contract expires, and the whole lapses to Government. It is also provided free of charge.

6. Class B will contain land essential for the execution of the permanent works of the Railway, but not required after the completion of the line in part or in whole. It also is provided free of charge. Such is land for spoil banks, for extra excavation to make banks, for river diversion, and for the storage of Railway materials held in stock by the Railway Company, pending the construction of the line or

*\* This last sort of land is allowed free under the Right Honorable the Secretary of State's letter, No. 25, of 30th November 1858.*

their despatch to the works.\* The occupation of this class of land will be temporary. On its restoration to the Government, the proper time for which will be settled in each case between the Railway Officers and the Consulting Engineer, it will be for the Revenue Officers to dispose of it, to the best advantage, in the interests of the Government.

7. Class C. will contain the land which a Railway Company has to provide at its own cost. This is the land which is required for the provision or preparation of materials; for purposes contingent on the actual execution of the works on the line, or for other miscellaneous objects which the Government recognizes as falling legitimately within the scope of the Railway Company's operations, though not giving the Company a claim to the provision of land free of charge. As a Railway Company is bound to pay for the construction of all works out of the Capital, receiving only from Government, without charge, the land on which the works stand, the provision of all materials, and

the conveniences requisite for the execution of all works, are to be at the cost of the Railway Company. In this class, therefore, will fall all land for brick-making, for quarrying ballast, for roads to works in progress, for houses for persons employed on the works, &c. So also land taken for Hotels built in connexion with Railway Stations, for houses for Engine drivers, and the like, on the line when opened, and for other similar purposes, will come under Class C. It is proper to bear in mind that this land will in part be deteriorated by the use to which it is put, and in part will not be so deteriorated. Further, the occupation of some of it will be temporary, and of some of it may be permanent. In all cases, however, it will be most convenient to deal with the land in the first instance in the same manner. It will be taken possession of by Government, and handed over to the Railway Company, for occupation at a fair rental. When the necessity for occupation ceases, the land will be given up again to Government by the Railway Company, the proper time for this being determined, as under Class B, by the Railway Officers and Consulting Engineer. On its restoration to Government, the Revenue Officers will examine the condition of the land. If it has not been deteriorated, all claim against the Railway Company will then cease on account of it. If it has been deteriorated, the Revenue Officers will assess the amount of the injury done, and the Railway Company will pay that sum which, like the rent, will be charged against the Railway Capital. In both cases the Revenue Officers will then further dispose of the land in the best way possible.

8. Class D will contain that land which, being required in consequence of the works of a Railway, still does not come into the occupation of the Railway Company; it will be provided free of charge. It will be exclusively land for roads, either new roads leading to Railway Stations, or diversions or changes of old roads made necessary by the Railway works.

9. It may here be observed that, in the opinion of the Government of India, inconvenience is likely to arise if Railway Companies are permitted to hold land on their own account, or otherwise than is above explained. By causing them to rent from the Government all land to which they are not entitled free, in the manner above

explained, simplicity in the tenure of their property will be secured, which will be a matter of importance at a future time, when the Railway may be transferred to Government. The determination of the value to be paid by the Government for any land not included in Class A, which might be held by a Railway Company, would certainly be, in such an event, a great embarrassment.

10. It is further necessary to point out that houses, trees, tanks, or other property, on land which is not provided free of charge, and for which special payment or compensation is necessary, will be paid for at once by the Railway Company. In the case of land provided free of charge, the materials, &c., derived from the "clearance" of the surface, which then will be at the expense of Government, will be disposed of by the Revenue Officers to the best advantage.

11. All land required for a line of Railway, will be applied for in continuous portions; the plans will be drawn to a scale of 150 feet to the inch, and the measurements and areas will be recorded in accordance with the fiscal divisions of village estates or mouzahs, pergunnahs, and zillahs, in a schedule, of which a form is annexed, showing in detail the several classes to which the land belongs.

12. The several classes of land will be colored pink, yellow, purple, and green, respectively, in the plans, and the exact purpose to which each parcel of land is to be devoted will be noticed in the schedule.

13. Detached portions of land should be referred to some fixed point on one of the main sheets, with such distances and compass or other bearings, as will enable the land to be identified at once. A corresponding entry should also be made on the main sheet to draw attention to the detached portion.

14. The general correctness of the plans and schedules of the Railway Engineers being attested by the Consulting Engineers to Government, the applications will be forwarded to, and dealt with as may be necessary by, the Revenue Authorities, under the orders of the Local Government. The Revenue Officers are to be held strictly responsible for the regular adjustment, by Railway Companies, of all charges on account of land to be determined in the manner above explained.



15. A complete set of land plans should be recorded in the Chief Engineer's Office of each Railway, and a copy forwarded to the Consulting Engineer to Government, by whom a duplicate will be given to the Revenue Board, which in turn will supply Collectors of districts with transcripts of parts included in their respective Zillahs. When it may be found expedient, in order to expedite the making over of the land, to employ a special Land Commissioner for this duty, the Railway Engineers should supply an additional copy of the land plan for the use of the Land Commissioner.

16. The Consulting Engineer to Government, and the local Revenue Authorities, will respectively be held responsible for the punctual fulfilment of the foregoing orders in their several departments, and for the careful record of plans in their respective offices.

17. All contemplated changes in the land in possession of a Railway Company should be promptly reported by the Railway Agent to the Consulting Engineer to Government, who will notify the same to the Local Government. It will be for the latter to see that the necessary steps are taken by the Revenue Authorities for entering such changes in their records, and for carrying out all further proceedings that are requisite on such an occurrence.

18. It will be necessary for the local Governments to see that a correct register and record of title of all Railway lands is maintained; for the whole of such lands will one day revert to the Crown. Also that all rents or payments for clearances, &c., chargeable in behalf of Government against the Railway Company, are duly realized.

19. It is evident that up to the present time these two last named points have to a great extent escaped attention; the Local Governments will be requested to remedy this, and to make enquiry as to what plan, if any, is now followed in these respects, and what is proposed to be done in future.

20. The Honorable the President in Council has learned with some surprise from Major Goodwyn's report before quoted, that there is not in existence a complete record, or complete collec-

6th April 1859.]

tion of plans, of the land which now is, or has at any time been, in the occupation of the East Indian Railway Company. The Consulting Engineer recommends that a systematic revision of the subject should be made under the Railway Chief Engineers in Bengal and North-Western Provinces respectively, district by district, throughout the whole extent of their charges, and that correct land plans should be made on a scale of 150 feet to the inch, in continuous sheets, based on the fixed mileage marks of the Railway, with proper schedules, the whole to be in every way in accordance with the standard laid down in the earlier portion of this letter.

21. The President in Council approves of these recommendations, and directs that such plans and schedules shall be prepared as soon as possible. Copies will be forwarded by you to the Local Governments, as ordered in the case of new applications, when attested by the Consulting Engineer, or his Deputies, for the issue of such orders as the Local Governments may consider necessary to ensure a complete record of the title, and an equitable adjustment of all claims of Government against the Railway Companies on account of rent, &c.

22. In conclusion I am to point out that it is very essential that there should be, for each Railway, one set of plans, in a regular sequence, to show all the land; and that the plans of each Railway Company's estate, after they have once been prepared, should constantly be corrected, and always be maintained complete. If mere copies of plans of any fresh pieces of land that may be occupied are deposited for record in separate sheets, without seeing that the record is constantly maintained in a complete form, in a very few years every thing will certainly again fall into confusion.

## PLAN SHEET No.

RAILWAY

District

Schedule of Land required for the use of the Railway in Mouzah

Pergunnah

Zillah

| No. on Plan. | Purpose for which required.                                   | A.                                                                                        | B.                                                                                                                                   | C.                                                                                           | D.                                                                                                |
|--------------|---------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
|              |                                                               | Colored pink.<br>Land for essentially permanent occupation by regular Works and Stations. | Colored yellow.<br>Land temporarily but specifically required for essential purposes of construction which will cause deterioration. | Colored purple.<br>Land required for extra contract purposes which will cause deterioration. | Colored green.<br>Land required for extra contract purposes which will not involve deterioration. |
| 1            | Seat of Bank from chain to chain ...                          | 108 9 4                                                                                   | ...                                                                                                                                  | ...                                                                                          | ...                                                                                               |
| 2            | Spoil Bank from Ballast cutting ...                           | ...                                                                                       | 18 3 6                                                                                                                               | ...                                                                                          | ...                                                                                               |
| 3            | For quarrying ballast...                                      | ...                                                                                       | ...                                                                                                                                  | 1 3 2                                                                                        | ...                                                                                               |
| 4            | For temporary road from ballast quarry to line of Railway.... | ...                                                                                       | ...                                                                                                                                  | ...                                                                                          | 0 3 8                                                                                             |
| Total...     |                                                               |                                                                                           |                                                                                                                                      |                                                                                              |                                                                                                   |

6TH APRIL, 1859.

*Ext. Min. Con. 1st April, 1859, R. D. No. 445.*

The Governor in Council approves the proposal that extracts from the Collectors' Records should be sold to the public, the Board's approval being previously obtained in each case. This permission can be asked for at the same time as the permission to print the paper.

2. The Government have obtained from the Superintendent of the Fort Saint George Gazette Press, a Memo. on the mode of assessing the price to be charged for such publications, and they resolve to send it to the Board, for communication to all Collectors. The Memo. gives the price of printing a whole impression; to this must be added the cost of the paper, and

the amount should then be divided over the whole number of the impression, to find the price of a single copy.

3. The Board will call Mr. Forbes' attention to the causes assigned in the Memo. for the bad appearance of the specimen which accompanied his letter. Printing paper is both cheaper than foolscap and better suited to printing; and it should be invariably used for the purpose now in question.

*Memo. by the Supt. Govt. Press, dated 18th March, 1859.*

On the subject of the accompanying reference, the Superintendent of the Press begs to submit that it is impossible, in the absence of particulars of cost, &c., to state what would be a suitable selling price for the pamphlet forwarded. The bad appearance of the printing is caused by too much ink, the sheet not being properly dried before folding, and the paper (foolscap) being unsuitable for printing purposes.

2. The following hints on the subject of assessing charges for book work may, perhaps, be found serviceable.

3. Measure the *width* of the page by the *en*, and the length by the *em*, quadrates, of the fount in which it is printed. Then multiply the width by the length, and the result will give the probable number of letters which the page contains, thus:—suppose a page to be 39 *ens* in width by 50 *ems* in length, the number of moveable types in the half sheet of 8 pages would be,  $39 \times 50 = 1950 \times 8 = 15,600$ .

4. Then, if the odd hundreds amount to 500 or over, they are reckoned as 1,000, or if less than 500 they do not count at all, thus.

15,600 reckons as 16,000.

15,400 as only 15,000.

5. On an average, the cost in Madras of setting up types, is about 4 annas per 1,000 letters; so that, assuming 16,000 letters to a half sheet of eight pages, the charge for composing would amount to 4 Rupees per half sheet, or 8 annas per page. For striking off, charge 8 annas for every 250 impressions, or fractional part thereof, of each form. This does not allow for wear of materials, interest on capital, rent, or profits; and to provide for these, it is necessary to at least double the cost of labor, thus:

[9th April 1859.]

|                                                 |           |
|-------------------------------------------------|-----------|
| Cost of composing half sheet of 16,000 letters, | RS. A. P. |
| Press work per 250 of do.                       | 4 0 0     |
|                                                 | 0 8 0     |

Rupees.. 4 8 0  $\times 2 = 9 0 0$

6. It has long been usual to assess the total charges by multiplying the cost of composing by three, which, in the instance given, would make the charge Rupees 12 instead of Rupees 9. The introduction of fast printing machinery has, however, by very greatly diminishing the time and labor of striking off, gradually led to a general cheapening of printing, and where hand presses are still in use, they are obliged to be worked at considerably reduced profits. The rule for crediting Public Offices with the value of work done for them at the Government Press, has therefore, during the past half year, been modified accordingly.

7TH APRIL, 1859.

*Vide C. O. 25th Feb. 1858.*  
 " 10th Oct. 1859. Government having remarked that the term of suspension should be shown in the usual Returns of suspensions, I am directed by the Board of Revenue to inform you, that sentences of suspension should invariably be for definite periods, and their duration stated in the Returns.

9TH APRIL, 1859.

*Vide C. O. 23d Oct. 1858.* I am directed by the Board of Revenue to call your attention to Section XXII., of Act XXXIX. of 1858, and to inform you that it is absolutely requisite that advertisements for the sale of ryotwary lands should be published one full month in your district previous to the time of sale, in strict accordance with Section XI., Regulation XXVI. of 1802, with the single exception that a Persian notification is no longer necessary.

[12th April 1859.]

12TH APRIL, 1859.

(To Maritime Districts.)

Board's Pro. to Govt. 31st March, 1859, No. 1142.

In the letters above recorded, Mr. Underwood brings to notice that, in the Schedules annexed to Act VII. of 1859

*Vide C. O. 25th Mar. 1859.*  
 " 15th July, 1859.  
 \* The same words occur in the Schedules to Act X. 1860.

the words\* "ad valorem" follow some of the rates of duty, and he infers from this that it is the intention of the Supreme Government that these duties should be levied on the ad valorem, or market value, of the goods, at the place and time of exportation or importation, and not at the fixed valuations sanctioned, and in force under Section XX., Act VI. of 1844.

2. The words "ad valorem" do not occur in the M. S. Schedules received with Extract Minutes Consultation 23d Instant, No. 390, and there is no mention in Act VII. of 1859, nor in the Despatch and Telegram of the Supreme Government, of any intention of substituting ad valorem for fixed values.

3. The Import Tariff of Madras is identical with that of Bengal, and it, as well as the export Tariff, was fixed under Section XX., Act VI. of 1844. This Section gives the Governor in Council power "from time to time, by a notice in the Official Gazette, to fix a value for any article or number of articles liable to ad valorem duty" and expressly declares that "the value so fixed for such articles shall, till altered by a similar notice, be taken to be the value of such articles for the purpose of levying duty on them."

4. Under these circumstances the Board are of opinion that the mere insertion of the words "ad valorem" in the new Schedules, would not warrant the Collector in setting aside the valuations fixed under Sec. XX., Act VI. of 1844, and that such a step would be illegal, without a notification from Government in the Gazette.

5. The Board request that Mr. Underwood will lose no time in submitting a list of those articles which are, in his judgment, under-valued, in the existing Tariffs, to such an extent as to

render it desirable either to alter their present valuation, or to make them dutiable ad valorem. The Statement should shew their average market value for some time past, and the valuation Mr. Underwood would propose. The Board will then be able to lay a definite proposition before Government.

6. The Collectors of the Maritime districts will at the same time be requested to furnish similar information.

Ordered that a copy of these Proceedings be submitted for the consideration of Government.

*Ext. Min. Con. 1st April 1859, Rev. Dept. No. 453.*

The Honorable the Governor in Council approves the orders passed by the Board of Revenue in this case. Section XX. of Act VI. of 1844 is not affected by Act VII. of 1859; and the Tariffs or tables of value fixed under that Section, by order of Government, will remain in force, till altered by a similar order.

12TH APRIL, 1859.

*Vide C. O. 23d Mar. 1857.*

\* *Annexed.*

*In Con. 23d March 1857, No. 1031.*

Resolved that the above Extract Minutes of Consultation\* be circulated to all Collectors, with injunctions to act strictly in accordance with it, and the previous Extract Minutes Consultation, dated 18th March 1857, R. D. No. 267.

2. To every decision passed under Regulation VI. of 1831, a note should be appended to the effect that the decision is appealable to the Board within three months (of right), and the date of the delivery of the decision should also be stated.

*Ext. Min. Con. 2d April 1859, Rev. Dept. No. 462.*

This is a dispute respecting shares in a village Meeras and Enam; it was first decided by the Sub-Collector on a report by the Tahsildar, without, as it seems, any proceedings before himself; and this decision was reversed by the Collector, also, as it appears, without any personal proceedings. In the opinion of Government, this is a wrong course. Regulation VI. of 1831

took cases of this description out of the jurisdiction of the Courts, and substituted investigation and decision by Collectors; and it is the opinion of Government that the proceedings of those officers, under this Regulation, should be judicial in character. Clause III. Section IV. of that Regulation empowers Collectors indeed to refer claims of this nature to "the Native assessors, for investigation," being those spoken of in the preceding Clause; but the practice of a decision by the European officer on evidence taken and reported on by a Native officer, is no where sanctioned by the Regulation, and the Government consider it to be illegal as well as inexpedient. The Board will cause a stop to be put to it; and this will be the more easy, because the Collectors are now, about to be provided with Deputy Collectors competent to perform all the duties of a Covenanted Assistant.

2. The case of the present petition will be disposed of in conformity with this order.

13TH APRIL, 1859.

*Ext. Min. Con. 4th April, 1859, R. D. No. 467.*

*Vide C. O. 15th Jan. 1852.*

*Notes 1 and 2.*

\* *The name of the party will be found in the original copy on the Collectors' records.*

On the 10th March 1859 ———\* was sued in the Small Cause Court of Madras for 300 Rupees, alleged to have been corruptly received by him from the Plaintiff, under pretence of obtaining a favorable decision in a matter then pending before the Court of Sudder Adawlut. The Judge trying the case held it to be fully proved, and gave a verdict for plaintiff with costs.

2. The Governor in Council now directs that the said ——— shall be dismissed from his situation in the Stamp Office; and further that he shall not be again employed in any Office or Department under Government.

[14th April 1859.]

14TH APRIL, 1859.

*Vide C. O. 21st April, 1858.* Resolved that the above Extract Minutes  
 „ 28th April, 1859. Consultation\* be circulated to all Col-  
 \* *Annexed.* lectors, with reference to the Board's  
 † *See paras. Annexed.* Proceedings 28th February last, No. 734.†

2. The Collectors of Bellary, Nellore, Chingleput, Ganjam, Vizagapatam, Rajahmundry, Masulipatam, Cuddapah, Guntoor and Kurnool will carefully examine the Abkarry Cowles in their districts, and forward copies of them if they seem to oppose any obstacle to the immediate introduction of the principle approved by Government.

3. The Board will attend immediately to the orders in para. 5.

*Ext. Min. Con. 14th March, 1859, R. D. No. 321.*

In this paper the Board of Revenue reply to the order of Government dated July 18th, 1856, No. 748, respecting Palmirah and Date trees standing on private lands. The enquiry had reference to the treatment of such trees as respects the Abkarry farms; viz. whether they should be entirely, and in all cases, exempted from the operation of those farms or not. The Board submit the replies of the Collectors to their call for information. Their Proceedings also contain an abstract of the purport of those replies; and they give lastly their own views and recommendations.

|                      |                   |
|----------------------|-------------------|
| <i>North Arcot,</i>  | <i>Molabar,</i>   |
| <i>Madura,</i>       | <i>Bellary,</i>   |
| <i>Coimbatore,</i>   | <i>Salem,</i>     |
| <i>Trichinopoly,</i> | <i>Tinnevely,</i> |
| <i>South Arcot,</i>  | <i>Tanjore.</i>   |
| <i>Canara,</i>       |                   |

2. The practice varies considerably in the different districts. In the eleven named in the margin, Palmirah and Date trees standing on private land, whether puttah land, enam, or backyard, are

treated as private property, in common with trees of other kinds, and no change is required there, in order to carry out the wishes of Government. To these eleven districts may apparently be added Nellore, Bellary, and Chingleput, as virtually belonging to the same category. In the other six districts, (including Guntoor, which is omitted by the Board as being the one which led to the reference), such trees are more or less interfered with under the Abkarry laws, though the custom is not alike in all. It is remarkable that while the liberal and right practice prevails in all the Southern districts, the opposite practice is not

14th April 1859.]

only confined to the Northern districts, but is found to grow in intensity towards the North, and exists in its highest development in Ganjam and Vizagapatam.

3. The Government are of opinion that the right of ryots and others to trees on their land, already declared in the case of trees generally, should be now extended, in all districts, to the kinds now in question, viz. Palmirah and Date. They approve the propositions contained in para. 28 of the Board's Proceedings as embodying the future practice, and authorize the Board to give them effect immediately, whenever practicable, and every where on the expiry of the current Abkarry leases, at latest. In para. 27 the Board allude to the possibility that those leases may prevent the immediate adoption of the measure completely; but for the reason stated by the Board in the case of Chingleput, (para. 16), it seems doubtful to Government whether the Renters can really have any rights which would be compromised by such a measure. The fourth and fifth of the propositions in para. 28 will require to be carefully attended to and upheld by Collectors.

4. For the reasons stated in para. 30, the Governor in Council is of opinion that Palmirah and Date trees on unoccupied land should be under the charge of the Collectors, and should not be included in that of the Conservator of Forests.

5. A variety of orders have been passed within the last few years on the subject of trees, respecting both their liability to, or exemption from, taxation, and also the proprietary rights incident to them, and both in the Revenue and the Public Works Departments. The Governor in Council considers it desirable that these orders should all be brought together and digested into a single paper;\* and he requests  
 \* *Vide C. O. 28th April 1859.* the Board to cause such a summary to be prepared in their office, and submitted for the approval of Government.

*Paras. of the Board's Proceedings of 28th February, 1859, No. 734, quoted in the above E. M. C.*

## CHINGLEPUT.

4th in Con. 8th Sept. 1856.

16. The report of the Collector of Chingleput is in several particulars inconsistent and generally not very intelligible.

As far as the Board can understand it, the rule in Chingleput is to include all trees capable of producing Toddy in the Abkarry rents; where however the trees stand on Puttah land, toddy cannot be drawn from them without the ryot's consent, and payment is made to him for it. The Collector calculates that a remission of about 6,000 Rupees per annum must be made to the Abkarry renters, if all trees capable of producing toddy are excluded from his farm, but this is inconsistent with other parts of his letter, and founded on a misapprehension of the case. As it is intended only to exclude trees on puttah land which the renter at present cannot use without payment, and the ryot's consent, it is obvious that no loss can be entailed on him by a rule to this effect. In the concluding para. of his letter the Collector proposes that when cowles for waste are issued to Poyakaries, the trees on the land should be expressly declared liable to the demands of the Abkarry renter. This however would be clearly unjust. When waste land is included in the puttah of another ryot, whether Merassidar or not, and duly paid for, the Poyakary who wishes to cultivate it must make his own arrangements with the owner. He then stands in the position of the sub-tenant of a private proprietor, and Government have no concern with him, as the proprietor alone is liable for the assessment, and all disputes between him and his tenants are matter for judicial decision. If however the waste belongs to Government, and is not included in any person's puttah, the Poyakary's right to the land, or trees, on obtaining a cowle from Government, is as complete as if he were a Merassidar, and the distinction which the Collector proposes is inadmissible, especially as no Poyakary or stranger can obtain land until it has first been offered to the resident ryots or Merassidars.

27. From the above reports, it will be seen that in the 11 districts of North Arcot, Madura, Coimbatore, Trichinopoly, South Arcot, Canara, Malabar, Bellary, Salem, Tinnevely and Tanjore, no change is necessary, the Puttahdar's right to the trees on his land being practically admitted in accordance with the principle established in regard to other trees. In the remaining districts it may be necessary to postpone the operation of the principle until the current Abkarry lences expire; but the

E. M. C. 6th March in Con.  
21st April 1858, No. 298, R. D.

Board will call for the leases of the Renters, and ascertain by examination of those documents whether these persons really possess a right to work trees on Puttah lands. The new arrangement will involve some present loss of Revenue, but the Board do not think this will be large, and it will be made up by the impulse which the exemption will give to planting. The Board will ascertain and report hereafter the exact loss in each district.

28. If Government approve of their proposals, the following will be the general rule of practice hereafter:—

I. Date and Palmirah on Puttah and Inam lands, and in backyards, will be the property of the land owners.

II. Such trees will be excluded hereafter from the operation of the Abkarry rents, but the owners in accordance with Regulation I. of 1820, will not be at liberty to vend the liquor drawn from them without the license of the Abkarry Renter.

III. The Abkarry Renter will, as a matter of course, be allowed the use of all Toddy producing trees on Government waste, free of any payment—but will not be allowed to fell or apply them to any other purpose, and will not be entitled to claim compensation for any withdrawn from the operation of his contract, or taken for public purposes, nor when pieces of waste land containing trees are given to Ryots for cultivation. In order to prevent all disputes, these leases will be so worded as to limit the Renter's privileges to trees on unoccupied Government waste, only so long as the land remains unoccupied, and to bar claims to compensation in the other cases above mentioned.

IV. Waste land on which Palmirah and Date trees grow in considerable numbers will, as a rule, be reserved for Abkarry or other Government purposes.

V. Trees on Government waste cannot be felled without the permission of the Revenue authorities.

29. These Regulations, which of course will not apply to Zemindaries and proprietary Estates, will, the Board think, suffice to protect the interests of Government, while they will add to the value of Ryotwary Estates, and remove another ground of official interference with the Ryots.

[16th April 1859.]

30. In their Proceedings, dated 19th June 1858, No. 2131, the Board suggested that Palmirah should be placed in the charge of the Conservator of Forests. Further consideration however induces the Board to withdraw this recommendation. The necessity of allowing the Abkarry Renters the use of such trees renders it desirable that they should be under the Collector's control. Moreover the Conservator could not take care of them without a large establishment in every district, while this can be done, as heretofore, by Collectors, without any additional expense. The Conservator's management would also lead to not a little clashing and increase of correspondence, not merely in connection with the Abkarry, but also with applications for land to be brought under cultivation. It has hitherto been the rule in most of the Districts that Government trees should not be felled without the Collector's permission, and without payment of a varying sum, and that for every tree felled a certain number of seeds should be sown. The carrying out of this rule in every district would meet every object, and the Board would now propose that this should be done and such trees re-placed in the Collector's charge.

16TH APRIL, 1859.

Vide C. O. 30th June, 1853.  
 „ 10th Oct. 1859.

The large balances of revenue for several Fuslies appearing in the accounts of many of the districts, have attracted the attention of the Board of Revenue; and an examination of the Statements of Demand Collection and Balance shews that the irrecoverable sums to be written off the accounts on the Board's Revenue Reports for Fuslies 1263, 1264, and 1265, are still allowed to stand in the accounts, either wholly or in part. The sums so remaining in the accounts are given in the margin, as far as they can be gathered from the accounts in this office.

|                  |        |
|------------------|--------|
| Ganjam .....     | 1,279  |
| Vizagapatam..... | 115    |
| Masulipatam..... | 640    |
| Guntoor.....     | 7,828  |
| Cuddapah.....    | 2,015  |
| Bellary.....     | 7,966  |
| Kurnool.....     | 11,929 |
| Chingleput.....  | 59,751 |
| Noth Arcot.....  | 47     |
| South Arcot..... | 9,603  |
| Tanjore.....     | 66     |

2. I am directed to point out to you the impropriety and inconvenience of retaining such balances in account, after the sanction of Government is granted for their remission, and to request that you

[18th April 1859.]

|                   |        |
|-------------------|--------|
| Trichinopoly..... | 27     |
| Tinnevely.....    | 9,475  |
| Coimbatore.....   | 1,562  |
| Salem.....        | 4,978  |
| Malabar.....      | 44     |
| Madras.....       | 11,962 |

will strike off, in the next accounts to be submitted to this office, whatever balances may remain unadjusted out of the sanctioned sums above adverted to, and cause due intimation to be given to the ryots concerned. If any collections have been made out of the amount recommended and sanctioned for remission, the net sum remaining uncollected should be written off, and the particulars exhibited at the foot of the statement.

3. The Board also observe that, in consequence of the sums recommended and sanctioned for remission not being written off the accounts of the Fusly in which the sanction is granted and communicated, they are re-included in the following reports, and this causes some confusion when the Board submit their recommendations to Government. In order to remove these evils, a statement of irrecoverable balances to be written off the accounts of the several districts, will in future be circulated from this office, immediately after the receipt of the sanction of Government, and you will, in reference thereto, cause the balances to be forthwith struck off in your accounts, and intimation given to the ryots.

4. In some districts the balances appertain to a number of Fuslies, and are brought forward from year to year; and thus the accounts are encumbered with unnecessary entries, without any apparent advantage. The Board request that you will, in such cases, institute proper enquiries, and either take the necessary steps for the recovery of the sums outstanding, or recommend them for remission, so that balances belonging to a period prior at least to the past five Fuslies, may not appear in your accounts, unless easily recoverable.

18TH APRIL, 1859.

Ext. Min. Con. 11th April, 1859, R. D. No. 502.

4. The extent of land is given in the Board's Proceedings, as well as in the Collector's letter, in seed Cottahs, a local term confined to Tinnevely. The Government request that, hereafter, the Board will not fail, in any case, to give the extent, in acres, of land referred to in their Proceedings, even though the local denomination may be also given.

20TH APRIL, 1859.

I am directed by the Board of Revenue to call your attention to their Circular of the 4th June 1838, and to request that, in future, you will be pleased strictly to attend to the instructions conveyed therein, that in your Endorsements to applicants for copies of Public Documents, you will state fully whether there are any objections to such copies being furnished, and also mention the nature of the papers applied for.

21ST APRIL, 1859.

The Board request that No. 5 of the Rules for the Refund of Stamp Duty, circulated on 24th February 1859, may be altered as follows.

V. If the period of three months allowed by Section IV., Act XVII. of 1848, for the presentation of the Certificate, shall have expired before its receipt, the Officer receiving the Certificate shall further note this circumstance on it, and reject it by an Endorsement under his signature. A Register of Certificates thus returned will be forwarded to the Stamp Darogah on the evening of every day on which any Certificate has been so returned.

28TH APRIL, 1859.

In accordance with the instructions given in para. 5 of this order,\* the Board proceed to prepare a Digest of the various rules which have lately been laid down on the subject of Topes and Trees.

2. To place the subject in a clear and connected form, the Board may be permitted to begin by expressing their regret, that the faulty and oppressive principles of the former Native Governments, were so long permitted under our rule to cramp agricultural enterprise and industry. Under the short-sighted native system, the immediate collection of as much revenue as could be levied, was

the principal object kept in view. Hence if any new products of value were cultivated, an increased tax was demanded, and the ordinary assessment was raised, if the ryots improved their lands by sinking wells, or planting trees. This taxation of improvements was unhappily continued under our rule, and the consequences showed themselves in a stagnant revenue, in the neglect of lands possessing great natural advantages and in an apathy and want of enterprise on the part of the Agricultural Community, except in favored districts like Canara, where sounder revenue principles prevailed.

3. At length an era of more hope and promise commenced in 1853, when wells dug by landholders at their own expense were declared to be exempted from additional taxation; an exemption which was soon extended to private tanks and water courses. This enlightened policy gives such a stimulus to the cultivation of gardens and fruit trees, that allusion to it could not with propriety be omitted on the present occasion. Besides being one of the earliest, it has also been one of the most efficient reforms,

and in their Proceedings of 22d January 1858,\*  
\* C. O. 21st Apl. 1858. para. 36, the Board remarked that the abolition of the old system of taxing private wells and tanks, was the measure to which they looked with most confidence for covering our provinces with fruit trees and plantations.

4. But in the interval which passed between the commencement of our rule and the introduction of the above more liberal policy, a faulty revenue system led to the decay of old gardens and plantations, while few or no new ones were planted in their place. "Hence the want of trees and timber became to be increasingly felt and eventually the Tope Rules of 1848 were drawn up with the view of encouraging plantations." These rules are divided into two sections.

The first prescribes the manner in which topes and avenues of trees for public utility can, obtain exemption from taxation. Topes of this description may be planted on Sheygal (occupied) as well as on waste land.—See C. O. 15th C. O. Book 1st Vol. October 1849, page 504.



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The second prescribes the manner in which *waste land* may be given on Cowle, without tax for 20 years, to parties who wish to plant topes, including plantations for firewood, for their private benefit.

5. The second portion of these rules virtually acknowledged the important principle, since fully admitted and acted upon, that no revenue should be demanded from plantations beyond the assessment of the land on which they stand. But this principle was only at first admitted prospectively or in regard to *future* plantations. Another point in which these Rules of 1848 were, in the

See Board's Pro. quoted in note 5, page 446 of C. O. Book, and notes 3, 4 and 11 on Topes in the Appendix of 2d Vol. p. 204, &c.

and was soon given up.

\* C. O. Book, 1st Vol.

† C. O. Book, 1854. page 89.

6. The next improvement was to revise the rates of tax collected on scattered trees. The subject was brought forward by the Collector of Trichinopoly, who proposed to reduce and simplify the rates in his district, and the Board took the occasion to observe that, in their opinion, the revised rates should be charged only in cases where no separate assessment was levied on the land. Government sanctioned the modified rates proposed for

E. M. C. 4th Jan. 1854, No. 10, in Con. 30th Jan.

Trichinopoly, but their order specified trees on unoccupied land only, so that the great principle of not levying a tree tax in addition to the land assessment still remained in abeyance. The Board then took measures for extending to other districts the reform which had been carried out in Trichinopoly, and laid the subject before Government in their letter of 2d April 1855. The arrangements on this occasion had two objects in view;—

I. To exempt all trees from taxation, except a few of the most important kinds, viz. Mango, Tamarind, Jack, Eloopah, Cocanaut and Palmirah.

II. To introduce into each district a uniform and moderate

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scale of taxation, in supercession of the former complicated and sometimes burdensome rates. The rates of taxation were at the same time assimilated in the different districts, as far as their varying circumstances permitted.

7. Government entered into a discussion of the subject in Extract Minutes Consultation 31st May 1855, No. 855. The arrangements proposed by the Board for modifying the rates of tax on scattered trees, and freeing all except six descriptions from taxation were approved; but Government now went fully into the question, and directed several other reforms to be proceeded with. By far the most important of these was the great principle lately advocated by the Board, of charging no tax for trees on *occupied lands*, and it was now directed that trees on Puttah or Inam land, on the boundaries of fields, and in backyards, should be exempt from taxation. The other ameliorative measures related to the following subjects;—

I. Arresting the decay of old topes which had fallen into the hands of Government, in consequence of the former native system of heavy taxation, by placing a moderate assessment on the land occupied by them, and giving them over to the heirs of the original planters where they could be found, or otherwise to the village community, or some respectable landholder.

II. Distinguishing groups of Palmirahs or other trees on unoccupied land, from detached or scattered trees, so that the former might be relieved from the tree tax and the toll system, by being charged a lump rent, or muctah, or by an assessment being fixed upon the land.

III. Leaving all landholders at perfect liberty to lop and fell the trees growing on their property, and forbidding any private trees to be taken, except by purchase, when timber or fuel was required for public purposes.

IV. Attention was also drawn to the importance of protecting avenues, valuable timber in the forests and trees of all descriptions planted to strengthen the bunds of tanks and channels; while villagers were not to be debarred from their ancient privilege of cutting fuel and wood for domestic purposes within village limits.

[28th April 1859.]

8. After collecting the necessary information from the Collectors, the Board detailed arrangements for carrying out the views of Government, as far as was found possible, in their Proceedings of 22d January 1858.

*Vide C. O. 21st April 1858.* In some points it was found necessary to modify those views—for instance, the toll system under which the trees are taxed, instead of the land, in Tanjore, and part of Trichinopoly, in Tinnevely, and Malabar, could not be at once altered, and was found to work satisfactorily in the first three districts. It was also shown that most of the old topes had not lapsed to Government from over-taxation, as had been supposed, and that only in some instances, therefore, were parties willing to take them from Government, on condition of paying the land assessment. It appears, however, unnecessary to enter into these particulars, which are noticed in extenso in the Government's review of the Board's Proceedings contained in Extract Minutes Consultation 6th March 1858, No. 298.

9. Another important subject connected with trees, is the extent to which the renters of Abkarry Farms have been allowed to interfere with toddy-producing trees growing on Ryots' holdings. Government directed enquiries to be made on this point in Extract Minutes Consultation, 18th July 1856, No. 748, the Board reported upon it in their Proceedings of 28th February 1859, No. 734, and this report has just been reviewed by Government in the Extract Minutes Consultation at the head of these Proceedings.

10. The leading papers connected with the taxation of topes and trees have thus been enumerated; but a separate correspondence has taken place between the Board and the Collectors, to arrange such local rules as the peculiarities of each district required, to carry out the orders of Government.

The substance of these rules may be thus summed up:—

I. When the tarum assessment of the land is paid, no extra tax will be levied on trees of any kind which now exist, or may hereafter be planted.

NOTE.—The spirit of this rule is not contravened by the levy of a tree tax in Malabar, Tinnevely, Tanjore, and the wet talooks of Trichinopoly, for this tax is there substituted for the land assessment, instead of being an addition to it.

[28th April 1859.]

II. Under the spirit of the above rule, no tree tax will be levied on trees growing on Inam lands, or in the backyards which are allowed for the use of the ryots by the Hukumnamah rules or the district mamool.

III. When trees are planted on poonjah land and water is taken for them from a Sircar source, the usual water tax will be levied in addition to the poonjah assessment.

IV. The holders of trees on puttah or Inam land, or in backyards, have an absolute proprietary right in them, and may lop or fell them at pleasure, and without first applying to the Government officers for permission.

V. When Cocoanut or other trees are planted on nunjah land, a single-crop or a double-crop assessment will be levied, with reference to the registry of the land as one crop or two-crop.

NOTE.—This rule is founded on the following reasons—Trees do not require more water than one rice crop, and no extra charge is therefore made for them when planted on single crop land. But when they are planted on land which has been supplied with irrigation for two rice crops, Government ought not to lose its revenue, and a two-crop assessment is therefore charged. Vide Enclosure 2 in Board's Proceedings of 8th March 1855, No. 529.

VI. Applications may be made for the topes now in the hands of Government, on the condition of paying the tarum assessment of the land on which they stand. Where the heirs of the planters of these topes can be found, they will be surrendered to them. Otherwise they will be made over, at the discretion of the local authorities, to the village community, or to some respectable person who will be likely to take care of the trees. In all these cases, after a Puttah is given for the land on which a tope stands, the Puttahdar becomes absolute proprietor of the trees.

VII. Topes for which offers are not made on the condition of paying the land assessment, will be put up to rent, or will be given out on a muctah, or fixed money rent, or the tree tax at the modified rates will be levied on their trees. In these cases the temporary holder will be entitled to the leaves and

loppings as well as to the fruit, but must not fell the trees without permission.

VIII. Where no persons are willing to rent topes, measures will be taken by the Government servants to gather and dispose of the produce—the village community will not be obliged to take charge of the tope or pay its previous rent.

IX. A tree tax at the revised rates will be collected on scattered trees growing on waste or unoccupied land for which the tarum assessment is not paid.

X. When an application (durkhast) is made for waste land containing scattered trees, the holder of the trees is to be offered the choice of taking the land at the tarum assessment, and if he refuse, the land, with the trees, may be made over to the applicant.

NOTE.—This principle is laid down in Extract Minutes Consultation 6th March 1858, p. 15,\* but  
*\* Vide C. O. 21st April 1858.* Collectors have been advised to act on it carefully, and with due regard to established custom, and the interests of Government. They have been informed that they possess a discretionary power of refusing offers made for waste land containing valuable timber or fruit trees, when the object of the applicant is to obtain the timber, or annoy an opponent, instead of really cultivating the land. In the same manner waste lands containing Palmirah or Date trees will be reserved for Abkarry or other Government purposes.

XI. In some instances one Ryot holds a Puttah for the land, and another for trees growing upon it. In these cases when the holder of the trees does not consent to pay the tree tax

NOTE.—In the orders sent to some districts, Madura, Bellary, Nellore, Gunttoor, South Arcot, &c., double Puttahs have been prohibited, and the holder of trees is to be given merely a receipt for his payments. But in some instances, as in Salem, this rule cannot be at once carried out, in consequence of its departure from long established practice.

to the Puttahdar, it is to be collected from him by the Government officers as heretofore, but is to be credited to the Puttahdar. Collectors are to endeavor to bring this inconvenient system of double Puttahs to a speedy end, and are to give only receipts and not Puttahs to the tree holders whenever practicable.

XII. Ryots are allowed the same privilege as heretofore of cutting fuel within their village limits. They may also cut small sized wood for domestic purposes, under the regulations laid down by the Forest Conservancy.

XIII. The Tope Rules of 1848 are still in force, and all persons wishing to plant public or private topes, including plantations for firewood, may apply for land under them. Sandy or sterile ground, on which Palmirahs and other trees will grow, but which is unfit for ordinary cultivation, will be given on a light assessment, and this assessment is not leviable for 20 years.

NOTE.—This rule does not apply to the Tinnevely district, as respects Palmirahs, which are there a staple product and basis of the Revenue.—See Board's Proceedings of 6th May 1858, No. 1617, and Extract Minutes Consultation, 7th October 1858, No. 1351.

XIV. All holders of such trees as Cooanuts, Dates and Palmirahs, can only use them for making toddy under the provisions of the Abkarry Regulation I. of 1820. But the Abkarry renter is prohibited from interfering with such trees when growing on private land, without the consent of their owners.

NOTE.—The latter part of this rule will not be carried out in Bellary, Kurnool, Cuddapah, Nellore, Chingleput, Gunttoor, Masulipatam, Rajahmundry, Vizagapatam and Ganjam, until the present Abkarry leases expire, or arrangements have been made with the renters.

XV. Palmirah and Date trees growing on Government waste land will continue under the charge of the Collector and not be made over to the Conservator of Forests. The Abkarry renter will be allowed the use of these trees free of any payment, but this is only whilst the land remains unoccupied, or whilst the trees are not required by Government. When any of them are given or sold to the Ryots for domestic purposes, the Collector is to provide that others are sown or planted in their place.

XVI. In the event of the assessment due on land not being paid, the land, together with the topes and trees on it, will be liable to be sold for arrear. No separate sale of trees will be permitted.

NOTE.—A modification of this rule will be necessary in practice, where the holder of trees receives a separate Puttah.

\* *Vide C. O. 21st April 1858.*

11. In their Proceedings of 22d January 1858, para. 41,\* the Board observed that the Tope Rules of 1848 were found thus far to have had little effect in extending private topos, and suggested that the end in view might perhaps be better attained by giving over tracts of ground, which are unfit for ordinary cultivation, once and for ever, at a light and fixed quit rent. It appeared to them that a payment of this kind would be more suitable than an ordinary rent for sterile lands of the description in view, and that Ryots would show more willingness to plant them, if in the receipt given for the quit rent, they annually received a document, which both acknowledged their proprietary right and showed that no additional assessment would be fixed on the land after the trees came to maturity.

E. M. C. 6th March 1858,  
No. 298, para. 12, in Con.  
21st April 1858, No. 1061.

Government, however, thought that the present rules would be a sufficient encouragement to plant, if such an extremely light assessment as is suitable for sandy and inferior descriptions of lands was fixed upon them, and the Board have, therefore, called attention to the subject by giving prominence to it in Rule XIII. The increasing scarcity of fuel makes it highly desirable, that plantations of firewood should spring up on waste land of this description.

12. One point of some importance remains. In Extract Minutes Consultation 6th January 1858, In Con. 19th Jan. 1858, No. 167.

No. 243, paras. 10 to 12, Government allow the Officers of the P. W. Department to apply the proceeds of plantations made by them near canals and river banks, in the first instance, to strengthening those works, and maintaining and extending the plantations. Benefit would arise, in the Board's opinion, if they were authorized to extend this principle, at discretion, to cases where Collectors are engaged in forming topos and spreading the cultivation of useful trees. The subject has just been brought to their notice, in consequence of the Collector of Salem wanting funds to pay the villagers who are employed from year to year in sowing *Pannirah* seeds on Government waste land. Mr. Off commenced this practice in 1841, and it has been

See Bd.'s Pro. of 13th April  
1859, No. 1290.

23d April 1859.]

followed so successfully, that the growing trees were reported in 1854, as amounting to above 25 lacs.

\* On this subject see E. M. C. 8th Sep. 1858, No. 1836. P. W. D. in Con. 23d Sep. 1858, No. 4067 respecting Masulipatam, and Board's Pro. 23d July 1858, para 13. (G. S.)

In the opinion of the Board a portion of the proceeds derived from the sale of their leaves, fibres and timber\* might be advantageously employed, in carrying on further planting of this very useful tree.

13. It remains to consider the rules which have been passed regarding topos, avenues and trees in the Public Works Department.

14. The planting of valuable trees in topos or along tank and channel bunds was impressed on the Officers of the P. W. Department in the C. O. of the Board of Revenue D. P. W., dated 31st July 1855, and Government showed their approval of this order

Page 160 of Mr. Grant's book.

† Respecting Tanjore see E. M. C. 6th Jan. 1858, No. 9, D. P. W. E. M. C. 31st Mar. 1858, No. 587, D. P. W. E. M. C. 24th April 1859, No. 768, D. P. W.

C. O. 18th Dec. 1856, B. Mr. Grant's book, page 458.

C. O. 28th Oct. 1856, Ditto. page 430.

in Extract Minutes Consultation quoted in para. 15 of these Proceedings. Government afterwards transferred all avenues to the charge of the District Engineer, except in Tanjore,† on the ground that their formation was "evidently connected with Public Works," and on the same principle Dr. Cleghorn's paper of suggestions for growing valuable trees and hedges was circulated to that Department.

15. When there was a distinct Road Department, the Superintendent had the management of the avenues, which he planted along the main lines of road under his charge; but the avenues on all the branch and district roads used to be under the Collector's care. The influence which the Collector has with the native community, and the more efficient means of control which he possesses in the village and talook establishments, make the Board of opinion that the Conservancy both of these avenues and of the minor works of irrigation (tanks and channels) would be more efficient, more prompt and more economical to the State, if placed in that Officer's hands, and they are strengthened in this opinion by the remarks made by Government in p. 1 and 4 of Extract Minutes Consultation, 13th November 1858, No. 5252.

In Con. 4th December 1858,  
No. 5252.

2386, P. W. D., and in para. 2 of Extract Minutes Consultation, 31st March 1858, No. 587, P. W. D. But as this subject is not under discussion, the Board need only observe that while the present arrangement continues, they are not aware of any orders being required in addition to those already given. These orders call

C. O. 21st January 1857  
B, page 468 of Mr. Grant's book.

E. M. C. 29th October 1858, No. 2288, P. W. D., in Con. 6th November 1858, No. 4907.

E. M. C. 15th March 1859, No. 324, R. D.

village community has a part interest in the trees. (c)

on the Magistracy to aid in preventing the theft of wood or young trees, and to discover and punish persons guilty of those offences, and direct that avenues are not to be lopped or felled without the permission of the Collector, who appears to the Board their most efficient custodian, especially when the

30TH APRIL, 1859.

Vide C. O. 21st April 1859.

\* 25th March 1859.

Ordered that one copy of the form of Certificate received with the above official Memo. from the Register to the Sudder Udalt,\* be forwarded to each Collector with reference to the Board's C. O. dated 24th February 1859. (c)

10TH MAY, 1859.

In conformity with the orders of Government contained in Extract Minutes Consultation, dated 22d March 1859, No. 379, and 25th idem, No. 405, I am instructed by the Board of Revenue to give you the following directions for the employment of the Deputy Collectors who are about to be attached to your district.

(c) The further Correspondence (noted below) which passed between Government and the Board, on this subject, was not circulated.

Government Proceedings, 26th May 1859, R. D. No. 707.

Board's Proceedings, 16th Sept. 1859, No. 8696.

(c) The Forms were in Tamil, Telugu, Canarese and Malayalam—and are omitted in this compilation.

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THE BOARD OF REVENUE.

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2. There are four classes of these Officers, with the following salaries and travelling allowances;—

Salaries. Travelling allowances.

1st Class..... Rupees 600 } Rs. 3 per diem.  
2d do. .... " 500 }  
3rd do. .... " 350 } Rs. 2 per diem.  
4th do. .... " 250 }

The Deputy Collectors allotted to your district, when the scheme is completely carried out, are shown in the following Table;

|    | DISTRICT.            | 1st Class.<br>Number. | 2d Class.<br>Number. | 3d Class.<br>Number. | 4th Class.<br>Number. | Total. |
|----|----------------------|-----------------------|----------------------|----------------------|-----------------------|--------|
|    | 1                    | 2                     | 3                    | 4                    | 5                     | 6      |
| 1  | Ganjam, ... ..       | 1                     | 1                    | 1                    | 1                     | 3      |
| 2  | Vizagapatam, ... ..  | 1                     | 1                    | 1                    | 1                     | 3      |
| 3  | Rajahmundry, ... ..  | 1                     | 1                    | 1                    | 1                     | 3      |
| 4  | Masulipatam, ... ..  | 1                     | 1                    | 1                    | 1                     | 3      |
| 5  | Guntoor, ... ..      | 1                     | 1                    | 1                    | 1                     | 2      |
| 6  | Nellore, ... ..      | 1                     | 1                    | 1                    | 1                     | 3      |
| 7  | Cuddapah, ... ..     | 1                     | 1                    | 1                    | 1                     | 3      |
| 8  | Bellary, ... ..      | 1                     | 1                    | 1                    | 1                     | 4      |
| 9  | Kurnool, ... ..      | 1                     | 1                    | 1                    | 1                     | 3      |
| 10 | Chingleput, ... ..   | 1                     | 1                    | 1                    | 1                     | 2      |
| 11 | North Arcot, ... ..  | 1                     | 1                    | 1                    | 1                     | 3      |
| 12 | South Arcot, ... ..  | 1                     | 1                    | 1                    | 1                     | 3      |
| 13 | Tanjore, ... ..      | 1                     | 1                    | 1                    | 1                     | 3      |
| 14 | Trichinopoly, ... .. | 1                     | 1                    | 1                    | 1                     | 2      |
| 15 | Madras, ... ..       | 1                     | 1                    | 1                    | 1                     | 3      |
| 16 | Tinnevely, ... ..    | 1                     | 1                    | 1                    | 1                     | 3      |
| 17 | Coimbatore, ... ..   | 1                     | 1                    | 1                    | 1                     | 3      |
| 18 | Salem, ... ..        | 1                     | 1                    | 1                    | 1                     | 3      |
| 19 | Canara, ... ..       | 1                     | 1                    | 1                    | 1                     | 3      |
| 20 | Malabar, ... ..      | 1                     | 1                    | 1                    | 1                     | 3      |
| 21 | Madras, ... ..       | 1                     | 1                    | 1                    | 1                     | 2      |
|    | Total...             | 10                    | 15                   | 15                   | 20                    | 60     |

3. The appointment of these Officers will always appear in the Official Gazette, and you are to see that they take the Oath or Declaration prescribed by Act VII. of 1857, before commencing their public duties.

4. It is intended that one of the Deputy Collectors, who will always be nominated by Government for this particular duty,

[10th May 1859.]

should be located at your head station, and have charge of the Treasury, the Account Department, Stamps, Postage Labels, Yeomiahs and Pensions, the Press and other miscellaneous details.

It will be the duty of this Officer to prepare the ordinary monthly and other Periodical Statements and Returns, and to conduct the routine correspondence connected with the accounts, both in your presence and in your absence. When you are present at the huzur it will be optional with you, as the responsible head of the district, to countersign all these Statements, and the Treasury Officer is always to be subject to your control in the discharge of his duties. It is also to be clearly understood that the authority entrusted to him of forwarding Statements and Returns in his own name, and conducting the correspondence of the Account Department, extends only to ordinary and routine matters, on which point you are to furnish him with detailed instructions, after consultation when necessary with the Revenue Board, the Accountant General and the Civil Auditor. The Treasury Officer is to be authorized to send orders to the Tahsildars about the correction, or the punctual transmission, of their accounts, and should bring to your notice any instances of carelessness, inattention to instructions or undue delay on their part.

5. As respects the cash, the great bulk of it will be put away in chests under your lock and seal as heretofore, and a sufficient sum for current expenses will continue to be left with the Cashkeeper; but it will be at your option to make arrangements, especially when about to leave the head station, for enabling the Deputy Collector to supply the Cashkeeper, from time to time, with funds for disbursements, in like manner as you have hitherto done with your Covenanted Assistants.

The Deputy Collector will pass orders to the Cashkeeper, after a due verification of claims for the payment of Bills of Exchange and all authorized and ordinary charges,\* such as Salaries, Pensions, &c., and every evening he will sign the Cash book in token of its correctness, after scrutinizing its entries and comparing the balance shown in it with the cash in the expense chest. You will thus be relieved

\* More detailed instruction will be sent on this point hereafter.

Vide C. O. 8th July 1859.

[10th May 1859.]

from much miscellaneous routine duty, in accordance with the system followed in Bengal and the North West Provinces, and you will consider the spirit of the following order\* of the Sudder Board of Revenue \* C. O. No. 32, Nov. 24, 1841. —“Public Officers will at Calcutta as applicable to yourself;—“Public Officers will be pleased to observe that when an Uncovenanted Deputy Collector has been appointed to the charge of a Revenue Treasury, with the sanction of Government, he is competent to negotiate bills, and perform all other duties of the Treasury, being himself responsible, jointly with the Treasurer, for the custody of the public money, and for the proper observance of all the prescribed checks and accounts. But the Collector or other Covenanted superior is not thereby exonerated from his general responsibility as head of the office for the affairs of the Public Treasury.”

6. The Deputy Collector will furnish the usual monthly certificates of the examination of the Treasury, noting in them the sum under the Collector's own charge, but it will be your duty to examine the Treasury, Stamps, &c. half yearly, and whenever the Deputy Collector vacates office, recording officially on each occasion the result of your examination.

7. It is proposed to place the other Deputy Collectors in charge of two or more Talooks, and you are requested to report, without loss of time, what should be the territorial charge of each officer, and the place of his residence, which is always to be within his charge. Your proposed arrangement is to be illustrated by a map or maps, and when Government have passed their orders, neither the charge of a Deputy Collector, nor his place of residence, is to be altered, without sanction. It will, further, be necessary to shew whether any building is available for the Cutcherry of each Deputy Collector who has a separate charge. You are to understand that highly finished maps, the preparation of which would lead to delay, are not required for the purpose in view; outline maps, neatly sketched from the district maps, shewing the Talook boundaries, the chief places, rivers and lines of hills, will be quite sufficient.

8. The establishments allotted to the Deputy Collectors have next to be detailed. The total sum sanctioned for this purpose

[10th May 1859.]

is Rupees 3000, and it will be distributed until further orders in the following manner:—

|                                                                                                                                                          |           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 21 Deputy Collectors in charge of Treasuries, two peons to each. In the Provinces the pay of these peons will be Rupees 6 and in Madras Rupees 7. ... .. | 254       |
| 20 First class establishments at Rupees 79, being one to each District, except Madras as follows:—                                                       |           |
| 1 Clerk ... ..                                                                                                                                           | Rupees 20 |
| 1 Moonshes ... ..                                                                                                                                        | " 17      |
| 1 Assistant Moonshes ... ..                                                                                                                              | " 14      |
| 1 Do. ... ..                                                                                                                                             | " 12      |
| 2 Peons ... ..                                                                                                                                           | " 12      |
| 1 Masalchy and Sweeper ... ..                                                                                                                            | " 4       |
| Total...79                                                                                                                                               | 1,580     |

|                                                                                                             |                |
|-------------------------------------------------------------------------------------------------------------|----------------|
| 18 Second class establishments at 64½ as follows:—                                                          |                |
| 1 Clerk ... ..                                                                                              | Rupees 20      |
| 1 Moonshes ... ..                                                                                           | " 16           |
| 1 Assistant ... ..                                                                                          | " 13           |
| 2 Peons ... ..                                                                                              | " 12           |
| 1 Sweeper and Masalchy ... ..                                                                               | " 3½           |
| Total...64½                                                                                                 | 1,165½         |
| 1 Deputy Collector employed at Madras as Salt Superintendent and already provided with establishment ... .. | 0              |
| 60 Deputy Collectors ... ..                                                                                 | Total...2,999½ |

You are to understand that the first class establishment is not *personal*, but is to be attached to the largest Division, whatever may be the rank or class of the Deputy Collector who is placed in charge of it. The Deputy Collector to whom the management of the Treasury is entrusted is to have no separate Revenue or Police charge, but if he possesses the requisite qualifications, and you require his assistance, you may vest him with Magisterial authority\* and employ him judiciously in the disposal of cases sent up to the huzur by the Police Officers. If however you make an arrangement of this description, you must supply him from your Office with the necessary ministerial aid.

9. In the orders noted in the margin, Government have permitted Collectors to retain for the present those Head and Naib Serishtadars who have been appointed as Deputy Collectors, but whose immediate withdrawal

[10th May 1859.]

from their present duties would cause inconvenience. As the annual settlement is now in progress, it may be necessary for you to avail yourself of this privilege, and you are therefore to understand that the establishments adverted to in the preceding para. are not to be entertained until the Deputy Collectors are prepared to enter upon their new functions.

10. On the transfer of the Head Serishtadars, by the new system coming into operation, one Manager and Deputy Manager are allowed for each district, on salaries of 175 Rupees and 80 Rupees respectively, and one Sub-division Manager on 100 Rupees salary for those districts which have Sub-Collectors. The Additional Sub-Collector of Canara, the Principal Assistant of Vizagapatam, the Special Assistants of Tanjore and Malabar, will each be allowed a Manager, on a salary of 75 Rupees. The following Table shews the distribution of these appointments for each district where the Naib and Sub-division Serishtadars have not been appointed Deputy Collectors; and you will be guided by it in filling up these places. But if in your district the Naib and Sub-division Serishtadars are in the receipt of equal pay, you may select for the Manager's place the one most competent for that office, and if the other Serishtadar (who is to be attached to the Sub-Collector) should be in the receipt of more than 100 Rupees, he will be allowed to draw that pay as long as he continues in the office, but on his vacating it, the Sub-division Manager, who will be appointed in his stead, will draw the established salary of 100 Rupees only. It will be for the Collectors to fill up the offices of Deputy Manager and other places which are left blank in the annexed Table;\*

\* Omitted.

11. To carry out the object of Government in appointing this important new class of public officers, it is essential that they should be treated with that consideration and respect which is held to be the due of the Covenanted Assistants. Those of European extraction will be addressed in English correspondence by the title of Esquire, and all will be addressed in vernacular correspondence in the same style as is used towards Subordinate and Assistant Collectors.

12. A Deputy Collector when placed in an independent charge,

will have ex-officio the powers of a Collector, on the principle laid down in Section III. Regulation VII. of 1828. In this case, therefore, there is no doubt or difficulty as to his Revenue duties and powers, and the only point for decision will be, whether the Deputy Collector has the necessary qualifications for the separate charge of a portion of the district. The decision of this point has been left to the Head of the district in the case of Assistant Collectors; and you are to exercise your judgment in a similar manner with respect to the Deputy Collectors, reporting to the Board when any one of these Officers is placed in charge of a Talook, or when his charge is extended.

13. But until these Officers are found qualified for an independent charge, you are to employ them under your own guidance, or that of an experienced Covenanted subordinate, in accordance with the orders\* given by Government regarding Assistant Collectors. While thus learning their duties, they may be of much use to you, in examining complaints brought forward by Petitioners, in taking the evidence and preparing decisions in summary suits, or in questions about lapsed Inams, or in charges preferred against Native subordinate servants. A portion of their time might also be employed, when necessary, in examining and classifying your records, and it may be advisable to entrust them with the Revenue Settlement of one or more Talooks, since many of the new Deputy Collectors will be well qualified for this duty, though inexperienced in the practical discharge of general administrative functions. These details will be for your consideration, and the Board will only impress upon you two leading principles, viz. first, that the Deputy Collectors are to perform the duties entrusted to them in such a manner as to relieve the Tahsildars, and not so as to increase their work; second, that the Deputy Collectors are not to be employed in merely ministerial duties, but in such a way as will most quickly qualify them for an independent charge. With this view they should not only investigate cases, but should decide for themselves, and pass their own orders.

14. When you have settled how your Deputies can be employed to the best advantage, while qualifying themselves for an independent

charge, you are to report your arrangements in order that the Board may prepare Forms for Returns to shew the work done by each Officer. The Board expect that the period of one year allowed to Assistant Collectors and Magistrates to learn their duties, will be amply sufficient for the Deputy Collector, many of whom are already well acquainted with some branches of business. Regarding the Magisterial duties of the Deputy Collectors, you will be guided by the Regulations and Rules now in force regarding Joint and Assistant Magistrates, and by such further instructions as you may receive from Government and the Foujdary Udalt.

1. Circular Orders of the Board of Revenue from 1820 to 1857.
2. Do. of the Department of Public Works from 1833 to 1857.
3. Do. of the Sudder Udalt.
4. Do. of the Foujdary Udalt.
5. Clarke's Code of Regulations.
6. Williams' Compilation of Acts up to 1857.
7. Revision of Village accounts.
8. Do. of Talook accounts.
9. Do. of Salt accounts.
10. Civil Auditor's Manual.
11. Baynes' Civil Code.
12. Do. Criminal Code.
13. Rulings of the Sudder Udalt.
14. Norton's Law of Evidence.
15. Dawes' Civil Procedure.
16. Mayne's Criminal Law.

15. You will be hereafter supplied with the Books detailed in the margin for your Deputy Collectors. It will of course be understood that all the books thus supplied by Government belong to the Office of the Deputy Collector, and not to him personally, and every Deputy on quitting his office will be

required to hand them over together with the rest of his office records.

11TH MAY, 1859.

Ordered to be communicated to all  
*Vide C. O. 6th Feb. 1858.* Collectors concerned, who will please to  
*" 31st May, 1860.* attend to the remarks made in para. 6,  
 and in the concluding part of para. 7.

*Ext. Min. Con. 15th April, 1859, R. D. No. 539.*

6. The information supplied on the subject of the education of the minors is generally not satisfactory; the only exception being in Vizagapatam, where the education of the minors both



[13th May 1859.]

of Cassimcotta and Melloopanka, and of Chamoodoo, appears to be well cared for, and with success. The Court should not fail to require all Collectors to notice this point in their reports.

7. \* \* \* The Government expect that future reports both by the Collectors, and by the Court, will be submitted with more punctuality.

13TH MAY, 1859.

*Vide C. O. 23d Feb. 1860.* Circulated to all Collectors for their information and guidance, with reference to Section X. Pay and Audit Regulations, and para. 6 G. O. G. 19th October 1855.

2. Collectors will issue the compensation to Bungalow Sepoys when due, and submit monthly bills for the same to the Civil Auditor direct. The compensation due to Pensioned Sepoys in charge of Talook Treasuries, can be similarly disbursed, if they are entirely under the control of the Civil Authorities.

*Adjutant General of the Army, to Govt. 20th April 1859, No. 412. received with Govt. Pro. 7th May 1859, R. D. No. 632.\**

With reference to the order of Government communicated in Extract Minutes of Consultation of the 12th idem, No. 1406\*

\* Annexed.  
*On the Adjutant General's letter, dated 30th March 1859, No. 319, requesting that the attention of the Civil Authorities might be directed to the claims of pensioned Sepoys in charge of Bungalows to compensation in lieu of rice, and observing, with reference thereto, that this class being in receipt of Batta, is only entitled to compensation when rice exceeds in price 8½ measures the Rupee.*

† *"I believe that rice has been sold in many places in the Salem district at the very high prices of 5½ and 6 measures the Rupee."*

fore again suggests that the attention of the Civil Authorities be directed to the subject.

2. Major General Budd, at the same time that he brought to notice the case of Pensioners in charge of Bungalows, to whom the regulated compensation had not been disbursed, instanced

14th May 1859.]

also those employed in guarding Talook Treasuries, which was omitted to be mentioned in my letter of the 30th ultimo, No. 319, which is the subject of the Minute of Council under reply.

*Government Proceedings, Military Department, dated — annexed to Government Proceedings, 7th May 1859, R. D. No. 632.*

Resolved that the foregoing letter be communicated to the Revenue Department, with a view to the attention of the authorities concerned being called to the subject therein submitted.

*Adjutant General, to Government, Dated 30th March 1859, No. 319.*

I have the honor, by order of the Commander-in-Chief, to request you will be good enough to submit to Government, that it has been brought to His Excellency's notice by Major General Budd, Commanding the Southern Division, that the Pensioned Sepoys in charge of the Bungalows in the Salem and Coimbatore districts, do not enjoy the benefit of compensation, granted when rice is selling at an enhanced price.

2. This is an allowance to which these old Soldiers have a right under Regulation,\* and I am to request that His Honour in Council will be pleased to direct the attention of the Civil Authorities, under whose orders these men are employed, to the subject.

*With Military Auditor General's report, dated 9th April, 1859, A*

*Est. Min. Con. 12th April, 1859, Mil. Dept. No. 1406.*

The Governor in Council observes, that compensation for rice can only be claimed by Pensioned Sepoys in charge of Bungalows,† when the price of the third sort of country rice exceeds one Rupee for 8½ Madras measures, agreeably to para. 6. G. O. G., 19th October 1855.

14TH MAY, 1859.

As difficulty is often experienced in deciphering the names written in the Vernacular languages, of Public Officers applying for leave, I am directed by the Board of Revenue to

*Vide C. O. 8th July 1859, Enc. 2.*

18<sup>TH</sup> MAY, 1859.

3. The Almanac might also contain, with advantage, rules of Government immediately affecting the people, such as those for obtaining and relinquishing land, for obtaining Endowments to Choultries, regarding Petitions to Government, and Investments in the State loans, as well as Tables of distances, Measures and Weights, Statistics of Trade, and information on numerous other points likely to affect the well being of the people, such as new products, &c. which will doubtless occur to the Collector. The Board rely confidently on this means being turned to the best advantage in future.

21<sup>ST</sup> MAY 1859.

*Despatch from H. M. Secy. of State, 15th Dec. 1858, No. 5,  
received with Ext. Min. Con. 6th April 1859, No. 476, R. D.*

27. I may express my satisfaction at the evidence afforded by the proceedings which accompany these letters, of the zeal and energy displayed by your Government, by the Board of Revenue, and by the local officers, in carrying into effect the instructions communicated to you by the Court of Directors in paras. 22 to 25 of their Despatch of the 18th July (No. 11) 1855.\*

I observe with much pleasure that relief

\* Not circulated.

\* *Not circulated.*

I observe with much pleasure that relief

27TH MAY, 1859.

27TH MAY, 1859.

The Progress Report of works in the  
*Vide C. O. 5th Jan. 1859.* Estates under the management of the  
Court of Wards required in their Circular of the 5th January  
1859, having been now submitted by some Collectors in differing  
forms, I am directed to request that you will, in future, transmit  
them in the accompanying form, with your Report on Minors  
Estates for each Fusly. All works executed during the year,  
whether with the sanction of the Court of Wards, or otherwise,  
should be exhibited in this Return. Works commenced, but not  
completed, before the close of the Fusly, should be shewn again  
in the next year's statement.

Estates under the management of the

PROGRESS REPORT of the works in the Estates under the management of the Court of Wards, in the District of Fusly. 1268.

[illegible]

3D JUNE, 1859.

*Government Proceedings, 21st May, 1859, P. D. No. 801.**Vide C. O. 25th June 1858.*

The Honorable the Governor in Council has had under his consideration, the mode in which subjects are laid before Government by the Heads of Offices or Departments subordinate to it.

2. He observes that letters to Government from such officials are not unfrequently accompanied by a number of enclosures, usually copies of correspondence that has passed between the Officers addressing Government and others, and the Government are referred to these enclosures, or are obliged to consult them, in order to acquire that information which should have been supplied in full in the letters themselves.

3. The consequence of this system is, that while the subordinate officers are relieved of some labor which should properly have devolved on them, the time of Government is unprofitably occupied—the Government Press overburdened—the records of this Government, and those of the Home Government, and of the Government of India, to whom copies of all their proceedings are furnished, needlessly swelled—the disposal of public business retarded, and unnecessary expense, for printing, paper, freight for the transmission of records, and room for their deposit, incurred.

4. The Honorable the Governor in Council desires that it may be understood that, henceforward, it will be expected of all Officers or Departments addressing Government, to state the subject of their application, and all facts requisite to be known, or arguments proper to be weighed, for its due consideration, clearly, and in full, in their letters. Their communications will be required to be complete in themselves, and to set out all the information that has been furnished to the writers on the subject, all that has been urged by Subordinate Officers, every point, in fact, necessary to the perfect understanding of the case, so that the Government may have it thoroughly before them in one paper, which alone need be recorded, and on which orders can be passed without reference to other documents.

5. The correspondence referred to in such letters will be submitted with them, for reference, if desired, on minor matters.

3d June 1859.]

Such papers should be furnished *in original*. They will be returned when no longer required, and will not be brought on record, but it is especially to be remarked, that all that is important in them, or necessary for the full exposition of the subject, must be stated in the letter which they accompany.

6. Letters reporting on petitions, applications of various kinds, must, of course, be accompanied by the petition, or application, under report, but the report is to contain a full summary of the transmitted paper—the substance of the request preferred, and the circumstances and arguments adduced in support of it—so that the paper itself will not have to be brought on record.

7. When a Controlling Office, as the Court of Sudder and Foujdaree Adawlut, or Board of Revenue, has to submit the views of the various Officers subordinate to it, on a general question, the reports should be accompanied by a *precis* containing the substance of the replies. The *precis* will, when necessary, be recorded, and the reports returned.

8. Cases may occur in which it may be necessary to send up a letter from a Subordinate Office, as an integral part of the proceedings of the Officer by whom it is transmitted, but this can rarely occur, and should never be resorted to when it can be avoided. In simple cases however, and when a suggestion or recommendation can be conveyed in a few words, it will be open to an officer to send up a *copy* of a letter that he may have received, with his own opinion briefly noted at the foot of it, or to forward it thus merely for information, when no opinion is called for.

9. When the subject may be one, on which reference will have to be made to other Officers besides the one by whom it is to be immediately brought before Government, such reference should be made direct by the latter Officer, and the result embodied in his report. Thus if the Court of Sudder Adawlut have to address Government on a question partaking of a Revenue character, and on which the opinion of the Board of Revenue would be desirable, the Sudder should ascertain the views of the Board and state them in their letter. The Revenue Board should act similarly in respect to any question where it may be advisable to consult the Sudder. It should, in fine, be the study of all Officers who may have occasion to address Govern-

ment, to lay the subject before them complete in all its bearings, and in a state to admit of immediate decision.

10. As a minor point, but one deserving of consideration, the Governor in Council further desires that all Officers, who may correspond with Government, will give attention to the way in which their letters are copied. They should be written in a clear, bold hand, without erasure, in dark colored ink, and properly punctuated, so that they may be in a state fit to be put at once into the printers' hands.

11. The Honorable the Governor in Council relies upon the above orders being carefully complied with, and it will henceforth be a standing rule of the Government Office, that all letters which do not conform to these requirements will invariably be returned for revision.

3D JUNE, 1859.

I am directed to request that you will have Seals (of the same size and description as are used by your Covenantants Assistants) made for the Deputy Collectors of your districts, and include the charge in your Contingent Bills.

6TH JUNE, 1859.

Magistrate of Bellary, to Government, 16th May 1859, No. 26.

With reference to the Proceedings of Government, under date the 30th Ultimo, I have the honor to report, that the persons who were sent to

| Names of individuals | Office      | EMOLUMENTS. |           |           |
|----------------------|-------------|-------------|-----------|-----------|
|                      |             | Enam.       | Fees.     | Total.    |
| 1 Komary.....        | Talary..... | RS. A. P.   | RS. A. P. | RS. A. P. |
| 2 Hirra Hoolgha....  | Chumbar.... | 5 14 0      | 7 0 0     | 12 14 0   |
| 3 Sunna Hoolgha....  | do.....     | 0 0 0       | 1 8 0     | 2 1 0     |
| 4 J. Bhooma.....     | Talary..... | 0 0 0       | 0 0 0     | 0 0 0     |
| 5 Doorgah.....       | do.....     | 0 0 0       | 0 0 0     | 0 0 0     |

3. They acknowledged their negligence in sleeping; and as the late Magistrate has not in any way punished them, I purpose inflicting fines on them, in proportion to their emoluments.

guard the Cash chest in Mr. Price's Tent, were all proper persons.

2. Their offices and employments are shown in the margin.

Government Proceedings, 31st May 1859, No. 1317, P. W. D.

The Governor in Council directs, that the five persons named in the margin of the Magistrate's letter, shall be immediately dismissed from their offices, and deprived of their emoluments.

2. Adverting to the small amount of those receipts, it seems probable that some of the number at least are not properly office bearers, but only sharers in the office dues. If that is the case, the Collector will not nominate persons in their place; but will select for the whole village a sufficient number of fit and proper servants, and secure the whole emoluments to them, ousting all others of such shares as they may hold. He will take efficient means to ensure this order being really enforced. He will take every fitting opportunity of carrying out this principle in other villages likewise.

3. A copy of this order will be communicated to the Board of Revenue, in order to its being adopted in other districts likewise, so that the village Police of all classes may be made to feel that they act under a real responsibility.

6TH JUNE, 1859.

The Government of India having lately ruled that the gross produce of all Tolls and Ferries on Imperial lines of Roads, shall be deemed a portion of the Revenue of the state, and that the charges for the maintenance of such Tolls and Ferries shall in the like manner be a debit against the Public Revenue, the Board have been called upon to report the receipts from these sources in every district during each of the last three years, with the charges of management and maintenance, and the net income.

2. They resolve, therefore, to forward the accompanying statements\* to the Collectors, with a request that they may be filled up and returned with the least possible delay.

3. The mode of management should be briefly noticed. If separate accounts have not been kept for each Toll and Ferry,

several Ferries and Tolls have been rented together, the columns of the statements must be filled up on estimate.

4. The Board particularly request an *early* reply.

8TH JUNE, 1859.

Ordered that the Rules, as revised and sanctioned by Government, be published and circulated accordingly.

2. In all *future* leases, the closure of shops in the manner prescribed in these rules, but *without* compensation, will form one of the conditions of lease.

#### RULES FOR PREVENTING THE SALE OF LIQUOR TO EUROPEAN TROOPS ON THEIR MARCH.

I. Every place of vend of spirituous liquors (whether distillery and shop, or shop separate from distillery) on, or adjacent to, the line of march, shall be closed while a Regiment or Detachment of European Soldiers is passing by, or encamped in its vicinity.

II. The Tahsildar, on receiving intimation of the approach of an European Regiment, or Detachment, will depute a petty officer to each shop, who will be instructed to close it to all comers from the time the advance guard approaches, till the rear guard has passed onward a full mile; he will report to his superior when the shop was closed and when re-opened.

III. The Tahsildars shall ascertain from the license, cowle, or accounts, of the shop-keeper, or in such other manner as may be practicable, the average daily sales at the shop for ten days before and after its closure, and one-fifth of the amount of the daily sales so ascertained shall be taken as the daily profits. The compensation to be paid for the closing of the shop shall consist of the profits so ascertained, with the addition of 10 per cent.

IV. The Native officer in attendance on an European Regiment or Detachment, will make the same arrangement at, or in the vicinity of, the encamping Ground, and may apply to the Commanding officer for a guard to be posted there, if necessary.

30th June 1859.]

V. Collectors on receiving intimation of the march of an European Regiment, or Detachment, will give timely information to their Tahsildars, who will be responsible for the due observance of these rules.

VI. Compensation for closing shops is not to be deducted from the contracts of renters. It must not therefore be exhibited in account as an abkarry balance, but must be paid to the party entitled to it, and charged in the public accounts.

8TH JUNE, 1859.

I am directed by the Board of Revenue to request, that your next List of Establishments may be forwarded to the Board on, or immediately after, the 1st proximo, to enable them to submit the same to Government by the 15th idem.

2. It is unnecessary that the ages of Covenanted Officers should be given.

3. All acting appointments will be carefully entered.

4. The lists are to show the Establishment as it stands on the 30th instant.

5. In the Talooks, the entries will include Talook Serishtadars, or Officers holding that position under a different name. In the Muzur, Sea Customs and other similar Departments, the lists will include servants drawing Rupees 30 and upwards monthly.

20TH JUNE, 1859.

The Board find it necessary again to address the Collectors of the different districts, regarding the punctual submission of their Demand Collection Balance Statements.

2. The marginal abstract\* shews the dates on which these returns have been received during the last three months.

\* Omitted.  
3. In several districts there has been a marked improvement, but the delay in others renders this nugatory.

[23d June 1859.]

4. The Board request that the Collectors will submit a statement, shewing the number of days the Post takes to reach the Huzur from each Talook Cusba. With this before them the Board can calculate the period within which the statements should be despatched from each district.

5. The Collectors are requested to instruct their Tahsildars to commence the preparation of their statement early in each month, and to keep them up in this manner, so that on the 1st of the month succeeding that for which the return is due, the only work to be done will be the entry of the previous day's receipts, and the adding this to the total, previously calculated, of the preceding days.

6. The Board are particularly anxious that the returns for June should be sent in as early as practicable, and request the Collectors to use every effort to meet their wishes.

7. In the present financial condition of the country, much importance is attached by Government to these monthly returns of receipts.

23D JUNE, 1859.

*Vide C. O. 28th July 1857.* I am directed by the Board of Revenue to transmit to you a copy of the Resolution of the Government of India, dated 30th January 1857, referred to in the Board's Circular Order of 28th July 1857.

*Pro. of the Govt. of India, dated 30th Jan. 1857, received with E. M. C. 21st Feb. 1857, Financial Department, No. 99.*

RESOLUTION.—The Right Honorable the Governor General in Council observes that life pensions not exceeding Rupees 12 and 20 per annum, are purchased by Government, with the consent of

the pensioners, in the N. W. Provinces and in the Punjab respectively, by a present consolidated payment, calculated according to the scale shown in the margin.\*

| Age.     | Value. | Age.     | Value. |
|----------|--------|----------|--------|
| Under 10 | Rs. 13 | 45 to 50 | Rs. 9½ |
| 10 to 20 | " 12½  | 50 to 55 | " 9    |
| 20 to 25 | " 12   | 55 to 60 | " 8    |
| 25 to 30 | " 11½  | 60 to 65 | " 7    |
| 30 to 35 | " 11   | 65 to 70 | " 6    |
| 35 to 40 | " 10½  | Above 70 | " 5    |
| 40 to 45 | " 10   |          |        |

28th June 1859.]

2. It being very desirable to commute these petty annual payments, the Governor General in Council is pleased to rule, with reference to the limitation of purchasable pensions, that the larger limit of 20 Rupees per annum shall apply to *all* cases of life pensions payable by Government under all the Presidencies and Administrations in India.

28TH JUNE, 1859.

*Vide C. O. 19th Aug. 1850.**" 28th Oct. 1859.*\* *Annexed.*

Ordered that the above\* Proceedings of Government be circulated to all Collectors, who will make the resolution of Government generally known by Circulars, as well as notices in the District Gazettes.

2. It would be well also to re-publish the Municipal Act (No. XXVI. of 1850) in the local Gazettes, and point out to the people, in suitable terms, the great advantage of associating together for the purposes it contemplates.

3. The Collectors will also personally endeavor to induce Town Communities to avail themselves of the offer of Government.

*Government Proceedings, 20th June, 1859, No. 813, Rev. Dept.*

*† 27th May, 1859, No. 1933.* This letter from the Board of Revenue relates to the subject of public

means of cleanliness in large towns in the interior, in connection with which some papers had been referred for their opinion. They point out that in two districts, local funds are available for this object to a small amount, and they state their opinion that the proper course to adopt is to encourage local self-government, and to devolve on the people themselves this and other matters of local benefit.

2. There can be no doubt as to the desirableness of cleanliness in towns; but the Governor in Council agrees with the Board that it is quite a local object, and to be effected by means of funds either wholly or chiefly local; *i. e.* raised on the spot and for the purpose. Unfortunately those most interested in such improvements in this country do not generally recognize their value, and are not found willing to pay for them. Government can do

## ENCLOSURE 1.

Memorandum of payments that can be made by Deputy Collectors, independently of the orders of Collectors.

I. All salary Abstracts passed by the Civil Auditor, Pensions and Yeomials.

II. Bills of Exchange drawn by authorized Officers, for which Letters or Registers of advice shall have been received from those Officers.

III. Drafts of Paymasters and Commissariat Officers, drawn on account of letters of credit issued by this\* office.

IV. Advances to Engineer Officers of the Department Public Works, on the Drafts of the District Engineer, who furnishes to the Collector monthly an estimate of sums required in each month, out of the amount sanctioned by the Government for each year, and communicated to Collectors by the Accountant General.

V. Advances to Deputy Post Masters on account of the Postal Department, on Receipts countersigned by Inspecting Post Masters.

VI. Re-payments of Deposits of the Revenue and Judicial Departments, and of Deposits on account of the Government Savings' Bank.

VII. All advances, either on account of the services of Government, or re-payable, which shall have been authorized by Government, and notified by the Accountant General.

VIII. Interest on Government Promissory notes which are enforced as payable in the district.

## ENCLOSURE 2.

Extracts from the Accountant's Manual for the North Western Provinces and the Punjab.

Para. 107. If the drawer's signature be not fairly legible, the drawee may make a reference to the drawer, and the drawer will be responsible for any loss occasioned thereby. The drawee would be justified in suspending payment, in cases of doubt arising from the cause.

*Note.*—Under the Bengal Government, *Vide C. O. 14th May 1859.* Native Deputy Collectors are occasionally placed in charge of Treasuries, who are unable to sign their names in the Roman character. They are nevertheless empowered to attest bills of Exchange and other documents, with their vernacular signatures, their names being also written contiguously in English. In such cases the unprinted general number, and name of the drawing Treasury, taken conjointly with the general appearance of the bills and advices, may be accepted as a guarantee of their genuineness, at Treasuries or Offices where the character of the vernacular signature cannot be read. The usual attestation of the head clerk, should be regarded as collateral evidence of genuineness. This note is appended in communication with the Bengal Accountant.

358. No Deputy Collector appointed under Regulation IX. of 1833, or Extra Assistant, is competent to draw a bill of Exchange, attest an account, or authenticate a voucher, who has not, by a notice in the Government Gazette, been placed in charge of the Revenue Treasury of the district, to which he is attached.

359. As the transfer of the charge of a Treasury to an Uncovenanted Officer, does not exonerate the Collector, or other Covenanted superior, from his general responsibility, as head of the office, for the affairs of the Treasury, no reports of cash balance, or of miscellaneous advances, need be forwarded on such occasions to the Accountant.

360. Native Deputy Collectors under Regulation IX. of 1833, in Bengal, when in temporary charge of Treasuries, are authorized to attest public documents in the native language, their names being also written contiguously in English—see note appended to paragraph 107.

8TH JULY, 1859.

3. Copy of para. 4 of Colonel Bell's report, as well as of the extracts from Mr. Sub-Engineer Ottman's reports for April and May, and special report for the latter month, will be transmitted to the Acting Collector of Masulipatam, and that officer will furnish,

without delay, such explanation as may be in his power, of the wholesale coercion of labor indicated in the order extracted from his District Gazette. He will forthwith recall, and publicly cancel, that order, by another order in the Gazette, and will forthwith release all laborers who may have been collected under it; and both now, and for the future, he will procure, in the open market, whatever labor is required either for the Salt Department, or for other purpose. Any instance of a breach of this order coming to the notice of Government will incur severe displeasure.

4. The order in the Gazette states that two thousand coolies are necessary for the purpose of collecting the spontaneous salt. It is not to be supposed that this number, or anything approaching it, would really be required under a properly regulated system and with paid labor: but this is an instance of the usual effect of a system of forced labor. The Government servants exhibit an entire want of forethought up to the last moment; and then call for an enormous amount of labor, utterly reckless as to the loss in the wasted time of the laborers themselves coming so far, and working without system or superintendence, as well as in the wholesale theft of salt by so many hands. This order respecting compulsory labor will be sent by the Board of Revenue to all Collectors, and it will be considered to be applicable in all districts, and to all kinds of work.

5. This part of the Salt Revenue arrangements, viz. the treatment of spontaneous salt, is one calling for enquiry and reform. The Board of Revenue will be directed to collect information on the subject from all the districts in which such salt is found, and then submit their views on it to Government, with definite propositions as to future proceedings. They will be requested to lose no time in the matter.

13TH JULY, 1859.

Govt. Pro. 9th July, 1859, P. W. D. No. 1672.

With this Circular the Chief Engineer transmits, for the information and guidance of District Engineers, an Extract from

Vide C. O. 18th Nov. 1858.  
" 25th July 1859.

the Proceedings of the Board of Revenue, conveying their opinion "that the removal of prickly pear from tank bunds forms no part of the customary labor which Ryots can be required to perform, and that the cost of the work, when necessary, should be borne by Government."

2. It appears that a tank bund in Chingleput being in need of repair, an estimate for it was prepared by the Engineer Department, amounting to Rupees 97-2-6 for earthwork, and to Rupees 522-6-3 for removing and burying the prickly pear growing on the bund. The Chief Engineer having sought the opinion of the Board of Revenue whether the Ryots could be called on to remove the prickly pear, received it to the effect above quoted, and now circulates it for the future guidance of the Engineer Department.

3. The Government are of opinion that the Board's statement is much too broad, and is calculated to lead to abuse. It is true that in the case in question the Ryots of that particular village, a small one too as it appears, could not be justly required to clear away the large accumulation of prickly pear on the bund. But even in this case, they might justly be called on to clear the bund to the extent necessary for making the repair. This is a rule fully recognized, and acted on under the old Maramut Department, and in the opinion of Government it is quite just. In particular cases, of which the present might probably be one, if the growth needing to be removed were very great in proportion to the available village labor, partial aid might be given by Government, as would have been done formerly also; but this quite as a favor, and not as a matter of right.

4. But the matter must be regarded in another aspect. The large quantity of this pernicious weed now on the tank bund is not the growth of a day; it has probably been forming for forty or fifty years. Now though it is conceded that the Ryots cannot be required to clear the bund of the present enormous accumulation, it will hardly be contended that the village Monigar, a Government officer, is so little responsible for the due custody of Government property, as not to be under obligation to prevent such accumulation. Yet the Board's order would ab-



solve him from that duty. A few strokes of a momatty, when the prickly pear first began to spread on the bund, would have arrested it, and it was only by continued neglect that the evil became unmanageable. But under the Board's view, an officer of the Engineer Department who should find a tank bank or other work thus in process of injury, and should desire the village officers to remove the cause of evil, would be liable to be told that it was no business of theirs; a Monigar might be likely even to let the nuisance spread designedly, in the expectation of eventually getting a large sum to remove it.

5. For the foregoing reasons the Government cannot admit the correctness of the Board's opinion. It has ever been held to be the duty of village authorities and Ryots, by that constant care and attention which residents on the spot can alone exercise, to preserve the works of irrigation, in which they and the Government have a common interest, from those small injuries which, if unchecked, lead to serious loss and expense. This duty has been too laxly enforced hitherto, from the absence of an efficient agency. The change of system which has placed the execution of public works under a distinct department, has not in any degree modified that liability of the village, a fact which it seems necessary to impress on some Collectors; it has however provided a better means of detecting the neglect of the duty, and this must be taken advantage of by the Revenue Officers.

6. In pursuance of the views above stated, the Governor in Council directs that means be taken to make it known to Ryots and village officers every where, that their liability in respect to the custody of Government works, and especially irrigation works, is no way affected by the change of system in the executive. A member of the Public Works Department meeting with a case of neglect, and failing to procure the remedy of it, shall bring the circumstances, through the proper channel, to the knowledge of the Collector, who shall enforce the obligation. Engineer Officers will also refuse to take measures for the repair of works so neglected, until the neglect is remedied. This order will be circulated to the Revenue and Public Works Departments, in supercession of that of the Chief Engineer above recorded.

7. With respect to the case immediately in question, the Governor in Council desires that the District Engineer of Chingleput shall be directed to report on the circumstances, with reference to the points noticed above in para. 3, specifying also the revenue under the tank, the size of the village and other particulars; and that until the orders of Government shall be passed on such report, no part of the estimate for the tank shall be expended. If the work has been commenced, it shall be immediately stopped, pending further orders.

8. In conclusion, the Government resolve to call the attention of the Chief Engineer to the two estimates, as noted in the margin of Captain Moberly's letter of the 12th April 1859; both of which, in total disregard of the order of Government and the established rules of the department, are expressed in Rupees, Annas and Pice. The Governor in Council expects that Colonel Bell will enforce on his subordinates the observance of standing rules, and not thus give Government the trouble of constantly reiterating its orders.

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15TH JULY, 1859.

(To Maritime Districts.)

*Under Secretary to Govt. of India; to Secretary Govt. of Bengal,  
21st June, 1859, No. 1224, received with Pro. of Madras  
Government, 12th July 1859, R. D. No. 926.*

*Vide C. O. 12th April, 1859.  
" 25th July, 1859.  
Home Department.*

In reply to your letter, No. 1303, dated the 27th ultimo, I am directed to state, that the Governor General in Council authorizes the exemption, from the new rates of import duty, of goods which had been bonded previous to the operation of Act VII. of 1859. In any such cases, if the increased duties have been paid, the excess should be re-funded.

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16TH JULY, 1859.

*Chief Engineer, to Government, 17th June, 1859, No. 1788.*

With reference to the orders of Government, dated 7th instant, No. 1383, passed on a letter from the Collector of Chingleput,

dated the 2d Idem, I have the honor to state that no bills appear to be due by the District Engineer of Chingleput, on account of expenditure up to 30th April 1856, written off the Collector's books, under the rules in the Manual of Instructions,\* nor are any old bills of that district remaining unaudited in the Central office on this date.

2. It has already been reported to Government, that all bills which remained in the Central office unaudited, had been disposed of before the 31st December 1858, and since that date bills received monthly have been disposed of within each month.

3. Bills for expenditure on Public Works up to 30th April 1856, were in some cases sent by Collectors in letters direct to the Central office, without the countersignature or knowledge of the District Engineers. They were therefore returned to Collectors, to be re-submitted through District Engineers. The three first letters to the Central office, referred to by the Collector of Chingleput in para. 4 of his letter to Government, are of this class. The two other letters referred to, merely communicate the fact of the Civil Auditor holding large sums under retrenchment, and ask for sanction to bills submitted, in order to reply to the retrenchment in question. The Collector was informed that all bills received have been passed, and notification thereof sent to the District Engineer, who could furnish all information needed by the Collector. As all bills are forwarded by District Engineers, notifications of bills passed are made to them, and not to Collectors, and a copy of the notification, together with the bills, are communicated at the same time to the Civil Auditor.

4. The marginal note† will exhibit the sums accounted for by bills submitted out of the amount of unpassed expenditure written off the books of the Collector. The only sum still to be accounted for by bill is Rupees 578-12-0, and a sum of Rupees 6,917-14-1, is recoverable on account of advances made to workmen between 1844, and 1855, both which the Collector should account for.

5. Agreeably to directions in Extract Minutes of Consultation of the 21st May 1856, all bills passed in the Central office, or sanctioned by Government, relating to expenditure up to 30th

16th July 1859.]

April 1856, are forwarded to the Civil Auditor, to be finally audited and admitted by him, as a set off against the large outstanding balances in his books. If the Civil Auditor had given credit in his books to each district for all bills received by him from the Central office under the above instructions, such a large balance would not exist in the Chingleput District, as appears from the Collector's letter to be under retrenchment of the Civil Auditor.

6. After receipt of the order of Government now under acknowledgment, the Civil Auditor furnished me with a copy of the Collector's letter from the Civil Auditor, 9th June 1859. replies to his retrenchment on the audit of the accounts up to 30th April 1856, which shews Rupees 3,40,394 to be still unaccounted for. This sum the Civil Auditor has not admitted on audit, because he has not received sanctioned bills, or intimation of sanction, from the Collector, in his replies to the retrenchment. The Collector is unable to give satisfactory replies, as he does not receive intimation of sanction accorded to bills, which is communicated to the District Engineer and to the Civil Auditor.

7. Agreeably to the rules in the Manual of Instructions for adjusting the expenditure up to 30th April 1856, and to the directions in the abovementioned order of Government of 21st May 1856, the Collector's accounts should have been relieved from retrenchment, on the receipt by the Civil Auditor of bills passed in the Central office, but this Officer, instead of admitting the sums so accounted for as a set off against the balances in his books, calls upon Collectors to furnish sanctions for the sums under retrenchment, as he was wont to do prior to the passing of the above rules, while bills in adjustment of the balances are in his own office.

8. The statements of unpassed expenditure forwarded by Collectors, shew the amount unadjusted on the 30th April 1856, on account of each work, and bills corresponding thereto have been passed in the Central office, and forwarded to the Civil Auditor for final audit. His Memo. of sums under retrenchment does not shew the expenditure on each work for which he requires sanction, but the aggregate advances outstanding under

each head or class of works. For want of these particulars, this office cannot point out in detail against each item in the Memo., how much has been adjusted.

9. My attention has been called to the Civil Auditor's retrenchments of large sums in the accounts of the Chingleput and Cuddapah districts, by two letters received from the District Engineers, which I communicated to the Civil Auditor on the 4th Instant, with an intimation that all bills submitted to the Central office have been passed and forwarded to him, and that very little or no balance exists in the books of this office against the above districts. I took occasion at the same time to notice the very large sum reported by him to have been unaudited on the 30th April 1856, as contrasted with the sum shewn in the statements of unpassed expenditure written off in the Collector's books on the 30th April 1856, and I requested him to furnish me with a statement of the balances still to be accounted for in his books, after taking credit for bills passed and forwarded to him. This statement will exhibit, I trust, a more correct account of the balance to be adjusted, and when received it will be examined in the Central office, and reported upon to Government.

*Government Proceedings, 13th July, 1859, No. 1700, P. W. D.*

Ordered to be communicated to the Collector of Chingleput, whose attention will be called in particular to paras. 2 to 4, in reply to his letter to Government of June 2d 1859.

2. Ordered also that a copy of the Chief Engineer's letter be transmitted to the Civil Auditor, and his attention drawn to paras. 5 to 9. In the order of Government of May 21st 1856, it was directed that the Civil Auditor should admit the amounts of all bills passed by the Chief Engineer, out of the advances outstanding on the 1st May 1856, and he could certainly have no better warrant than that. It seems however that he has not done so; and this seems to be the reason why his accounts are so very much at variance with fact, as lately seen in the case of the Collector of North Arcot. He will now follow that course in respect of all the passed bills that have reached him from the Chief Engineer's office. To persist in call-

ing on Collectors to account for expenditures for which he has already the very best vouchers in his own hands, is only to cause useless trouble.

19TH JULY, 1859.

*Vide C. O. 12th April, 1859.*

\* C. O. Book page 194.

The Board of Revenue resolve to call the attention of all Collectors to their Circular Order, dated 31st December 1835,\* and to the provisions of Act XXXIII. of 1854, requiring that all Officers of Government, *acting judicially*, shall record their decisions, sentences, or final orders, in their respective vernacular languages.

2. Collectors exercising the powers vested in them by Regulation XII. of 1816, V. and IX. of 1822, and VI. of 1831, *are acting judicially*, and they and their English subordinates are bound, under the above enactment, to record their decisions, with the reasons for arriving at them, in English.

3. The disregard of this requirement not only causes great additional inconvenience to the appellate authority, but allows of an objectionable laxity of procedure growing up, calculated to defeat the object of vesting in Collectors these judicial powers.

4. The Board have nothing to do with appeals from decisions under Regulation V. of 1822, but the simple form of Diary appended to that Regulation will answer for recording decisions under Regulations IX. of 1822, and VI. of 1831, in which the appeal lies to them, and they request Collectors to adopt it in future.

20TH JULY, 1859.

*Government Proceedings, 28th June, 1859, No. 1000, R. D.*

*Vide C. O. 10th Feb. 1859.*

„ 7th Nov. 1859.

Resolved that Moochees be exempted from the Uncovenanted Service Examination Rules.

21st JULY, 1859.

*Vide C. O. 8th July, 1859.*  
*" 8th Aug. 1859.* In continuation of the Board's Circular, dated 8th July 1859, I am directed to furnish you with lists of documents, &c., connected with the Departments of the Accountant General and Civil Auditor, which Deputy Collectors appointed by Government to the charges of Treasuries are competent to sign, under para. 4 of the Circular dated 10th May last.

## LIST I.

## ACCOUNTANT GENERAL'S DEPARTMENT.

1. Ten days' report of Cash Balance in the Huzur Treasury.
2. Monthly Report of Cash Balance in the Talook Treasuries.
3. Certificate of Examination of Huzur Cash Balance.
4. Half-yearly estimates of the probable Receipts and Disbursements.
5. Annual memorandum of Receipts on account of Straits' Lights furnished by Collectors of Maritime Districts.
6. Registers of subscriptions received to the open Loan.
7. Monthly Register of Interest paid on Promissory Notes of the several loans.
8. Advices of Bills of Exchange drawn on the Accountant General.
9. Treasury Accounts.
10. Accounts Particular of Bills payable, Revenue, and Civil Fund subscriptions.
11. Extracts from the Registers of Deposits, and repayments on account of "Deposits of the Revenue and Judicial Departments," and of "Deposits."
12. Extracts from the Registers of "Advances repayable," "Advances on account of the service of Government," and "Advances on account of salaries, establishment and pensions."
13. Accounts Current of Paymasters with Collectors.
14. Abstracts of Demand Collection and Balance, for the four quarters of the official year.
15. Prospective estimate of Receipts and Disbursements.
16. Regular estimate of do. with explanatory report of the causes of the chief variations between the estimate and the actual results of the preceding year.

17. Comparative Statement, with explanatory report of variations between estimate and actual results of the same year, and the actual results of the previous year.
18. Comparative Statements for the Financial Review.
19. Salt Statements.
20. Extra Revenue Statements.
21. Statements of Foreign Pensioners.
22. Do. of Arrears of Land Revenue for 15 years.
23. General Fusly Statements.

## LIST II.

## CIVIL AUDITOR'S DEPARTMENT.

## Revenue ..... Abstracts of Revenue Establishments.

|                                 |   |                                          |   |
|---------------------------------|---|------------------------------------------|---|
|                                 | " | See Customs                              | " |
|                                 | " | Salt                                     | " |
|                                 | " | Sayer                                    | " |
|                                 | " | Potail                                   | " |
|                                 | " | Choultry                                 | " |
|                                 | " | of Ferry Boat.                           |   |
|                                 | " | Naut and Village Curnums.                |   |
|                                 | " | { Travellers' Bungalows.                 |   |
|                                 | " | { Pensioned Sepoys.                      |   |
|                                 | " | Scavengers.                              |   |
|                                 | " | Stamp.                                   |   |
|                                 | " | Extra Revenue and Saderwarded charges.   |   |
|                                 | " | Extra charges of each source of Revenue. |   |
|                                 | " | Public Gardens.                          |   |
|                                 | " | Personal allowances to office servants.  |   |
| Judicial and }<br>Magisterial } | " | (Magisterial) Establishment.             |   |
|                                 | " | Batta to Prisoners.                      |   |
|                                 | " | Prosecutors and Witnesses.               |   |
|                                 | " | Saderwarded.                             |   |
| Marine.....                     | " | (Marine) Establishment.                  |   |
|                                 | " | Light house.                             |   |
|                                 | " | Shipping charges.                        |   |
|                                 | " | Report Boat and Flag Staff.              |   |
|                                 | " | (District Post) Establishment.           |   |
| Postal.....                     | " | Discount on Post Labels.                 |   |

CIRCULAR ORDERS OF

[21st July 1859.]

Ecclesiastical.....Papers which may be required to come through the Collectorate.  
 Educational.....Abstracts of Schools.  
 Political....." Treasury Establishments.  
 Medical....." Remittances.  
 " (Medical) Department.  
 General....." Batta.  
 " Pensions.  
 Compensation in lieu of resumed lands, offices, and privileges.  
 Pagoda and Mosque allowances in lieu of resumed lands and privileges.  
 Pagoda and Mosque allowances.  
 Pensions and charitable allowances chargeable to the Revenue Department.  
 Do. of a general nature.  
 Malikhanas.  
 Superannuation Pension.  
 Civil Pension.  
 Native Pension Fund.  
 Ordinary General Miscellaneous charges.  
 General charges Extraordinary.  
 Netherland Pensions payable, &c. &c. &c.  
 Abstracts of Contingent and Incidental charges.  
 Monthly Returns of Leaves.  
 " Decrease in Establishments.  
 " Casualty Reports.  
 Annual detail of Establishment.  
 " List of Uncovenanted Servants.  
 Correspondence—General.

21st JULY, 1859.

Vide C. O. 28th March 1859. Adverting to p. 2 of the Circular  
 " 25th Aug. 1859. Order from this office, dated 28th March  
 1859, communicating an Extract from  
 the Minutes of Consultation of the  
 28th February preceding, No. 256  
 In Con. 1st March 1859, No. 859. request you to report to them monthly  
 the Board of Revenue

25th July 1859.]

THE BOARD OF REVENUE.

155

Vide form annexed. the progress made in the preparation of Register A of the new forms of village accounts in your districts. You will observe from paras. 3 and 4 of the Extract Minutes Consultation, alluded to above, that great importance is attached to the early preparation of this Register, and the Board desire that the necessary steps may be taken to attain this end as soon as possible. The only district from which progress reports have been furnished is Trichinopoly.

Statement shewing the progress made in the preparation of Register A of the new forms of village accounts in the district of 1859.

| TALOOKS. | Total number of villages in the Talook. | Number of villages the registers of which have been completely written. | Number of villages the registers of which are under preparation. | REMARKS. |
|----------|-----------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------|----------|
|          |                                         |                                                                         |                                                                  |          |

To be forwarded to the Board's office within the 15th of each month.

25TH JULY, 1859.

(To Maritime Districts.)

Govt. of India to Govt. of Bengal, 21st June, 1859, No. 1223, received with Govt. Pro. 21st July, 1859, R. D. No. 976.

In reply to your letter, No. 1392, dated the 9th instant, with enclosures, I am directed to inform you that, His Excellency the Governor General in Council is of opinion that, in cases in which goods have been assessed at the old rates of duty, the new rates under Act VII. of 1859 should not be imposed. Where the increased duty has been paid upon goods assessed at the old rates, the excess amount should be refunded.

25TH JULY, 1859.

*Government Proceedings, 20th July 1859, P. W. D. No. 1747.**Vide C. O. 13th July 1859.  
" 20th Sept. 1859.**\* Omitted.*

The correspondence submitted to Government by the Chief Engineer, with the paper above\* recorded, relates to a certain breached tank in the Nellore district, in which case the Ryots not only refused to give the usual aid to the Engineer Department by making a ring-bund round the breach, but actually prevented the people engaged on the repair from working, with the desire, as it appears, to cultivate the rich alluvial soil in the tank beds. Similar refusal to make a ring-bund appears to have happened in other villages also.†

Postscript to District Engineer's letter to Collector dated Dec. 16th 1858, No. 2819.

† Letter from do. to do. of same date, No. 2802.

The District Engineer applied to the Collector, but apparently obtained no support or assistance from him. Ultimately the Chief Engineer brought the matter before the Board of Revenue, on the question whether the sum expended by the District Engineer in forming the ring-bund, could be recovered from the villages; and the Board's reply in the negative was then circulated by him, for the information and guidance of the Officers of the Department.

2. The Government

From District Engineer 11th May 1859, received with Chief Engineer's letter of 20th May, 1859, No. 888.

recently had before them a report from the District Engineer of Nellore, complaining of want of co-operation on the part of the Revenue authorities of the district. In his letter recorded above the Collector repudiates the charge, but the Governor in Council cannot but regard the papers now before him as sustaining it. The District Engineer wrote two letters to the Collector on the 16th December, 1858, one respecting Vainamapy tank, the other respecting similar refusals in the case of other tanks; but it does not appear that either of these letters was answered, or that any action was taken on them by the Collector. On the other hand, in reply to a subsequent letter (April 12th 1859) the Collector simply expresses the opinion that it is "desirable to stimulate" Ryots to perform

\* From Collector to District Engineer dated 3d May, 1859, No. 85.

such work, and at the same time throws the blame of the breaches on the Engineer Department.\*

3. The Government have pointed out in a recent order† that the late change in the executive agency for district public works, has not in any degree affected the liability of Ryots in respect to the custody of irrigation works; and this is equally true as to the aid to be afforded by them, according to custom, in case of damage. The work now in question, viz., that of throwing up a ring-bund in front of a breach during its repair, is one, as Mr. Elton must be well aware, universally recognized and acted on under the former executive system; and had there been then any such resistance as that in the present instance, it would have been immediately over-ruled and put down. There ought not to have been any more hesitation or delay to do so in the present case.

4. In the order‡ respecting the complaint of the District Engineer of Nellore above referred to, the Government directed (para. 3) that no remission should be given on Núnjá waste, or Sávi, in any case in which it should appear, on the information of the District Engineer, that the want of water had been caused by any act or neglect of the Ryots or village Officers. The case of the Vainamapy tank, and of the other tanks enumerated by the District Engineer, is precisely of this nature. No remission ought to have been allowed, and the Governor in Council directs that none shall be allowed in similar cases hereafter.

Letter Dec. 16th 1858, No. 2802 paras. 1 and 5.

5. The District Engineer also will be directed, in any future similar cases, to call on the Revenue Officers to cause the Ryots to perform their duty, and he will postpone measures for the repair of the breach till that is done. No remission will be allowed at the settlement for any waste or loss occasioned by such delay.

6. In paras. 8 and 9 of his letter, the Collector details a number of instances in which the usual assistance was cordially and readily given by the Ryots. All such cases are creditable

to those concerned; but activity in those villages does not at all justify or excuse inaction in others. The difference may be due to difference of feeling in the several Tahsildars towards the Engineer Department, or to better knowledge of their duty in some than in others; but the Collector will now take care that all Tahsildars are made aware of their duty in this respect, and will enforce its hearty performance. It is quite impossible that any set of Officers could carry on the duties of the Department of Public Works in the face of the opposition certainly encountered in Nellore in some cases.

7. The Governor in Council will be disappointed if, now that it has been fully explained that the cordial co-operation of the English and Native Revenue Officers and the Ryots, with the Officers of the Public Works Department, is necessary for the maintenance of the irrigation works, upon which so much depends, there should be holding back for the future on the part of any of them. It is not forced labor for the benefit of others which is demanded of the Ryots; but the performance of a duty which attached to them and their forefathers for ages past, and the neglect of which is certain to be attended with serious loss to them.

8. This order will be circulated to District Engineers in modification of the Circular Order No. 24 above referred to; and it will also be communicated by the Board of Revenue to all Collectors for their information and guidance.

27TH JULY, 1859.

*Vide C. O. 6th April 1859.* Under instructions from Government,  
 „ 17th Dec. 1859. I am directed by the Board of Revenue, with reference to their Circular dated 6th April 1859, to forward, for your information and guidance, form of a Register and Record of Title,\* ordered to be kept of all lands taken up for Railway purposes in this Presidency.

2. It is the particular wish of Government, that the above Register should be kept up to date, and that all rent due by the Railway Companies, for lands that have been provided, or may

have to be provided at their cost, should be realized and carried to account, regularly.

3. The Government having directed that a duplicate Register of Railway land should be kept in the Board's, besides the original in the Collector's office, you are requested to submit a quarterly statement, in the prescribed form, of all lands that may have been taken up during the preceding quarter, in order that the Board's Register may be kept complete. The first Register will, of course, include all land taken up to the 30th June last, and should be completed as soon as possible.

4. It will be observed that a separate Register is to be kept for each class of land specified in the Board's C. O. dated 6th April 1859.

1ST AUGUST, 1859.

*Board's Proceedings, 8th July, 1859, No. 2656.*

In the above order, Government require the Board's report on Sir W. B. O'Shaughnessy's application that his department may be authorized to cut down all trees in contact with, or likely to grow in contact with, the Telegraph wires, leaving the question of compensation to be afterwards settled by the Collectors.

2. The Board see no objection to Government granting the required authority, so far as its own forests and trees are concerned; but where the Telegraph wire runs for any distance along the avenues of a road, the Board think the matter should not be left entirely to that department. To prevent the unnecessary destruction of avenues in such cases, the consent of the Collectors should be required, previous to the trees being felled, the Telegraph officers being intermediately allowed to lop branches interfering with the wire.

3. With trees belonging to private individuals, Government cannot interfere of right, and cannot therefore grant authority to fell them without reference to the owners. It is to be regretted that provision was not made for this in the Telegraph Act No. XXXIV. of 1854.

4. As regards compensation, the Board recommend that in all practicable cases it should be settled and paid *first*. This can be done, if desired, by the Collectors, but the Board think the Telegraph Department could generally arrange it themselves, without difficulty. The trees cut down will generally be of common kinds, Palmirahs, Cocoanuts, Banyans, &c., the value of which is ordinarily well known, and the offer of a fair price in money at once would rarely be declined. In cases where disputes occur, the Collector's assistance might be called in, but it seems scarcely necessary to resort always to his agency to appraise single trees along a line of perhaps many miles. The Collectors, however, as already remarked, can do the work if desired, and they should at any rate direct the village and talook officers to afford the Telegraph Department every assistance in settling the price of the trees required.

*Government Proceedings, 26th July, 1859, No. 99, R. D.*

The Government agree with the Revenue Board in the views expressed in these Proceedings.

2. The Telegraph Department are accordingly authorized to cut down trees which are clearly the property of Government, except where forming part of avenues, in which case they will be at liberty to lop only such branches as interfere with the working of the wires. In both cases however, a report ought to be made to the nearest village officer for the information of the Collector; but should the removal of an avenue tree be required, a reference must first be made to the Collector.

3. Compensation must first be arranged and paid, in cases of private trees before felling; the negotiation being generally conducted by the Telegraph officers direct with the parties concerned; but the Collector's assistance may be sought in disputed cases. The village and talook officers will be instructed to afford every assistance to the Telegraph Department in settling the price of private trees.

1ST AUGUST, 1859.

*Government Proceedings, 26th July, 1859, No. 1003, R. D.*

The Minute of the President, laying down the principles by which the settlement of the Inams of this Presidency are in future to be regulated, having been adopted in the Proceedings of this Government dated 8th July 1859, No. 905, it is resolved that all Inam cases pending in the offices of Government, and of the Board of Revenue, as well as those now before the local officers, shall be handed over to the Inam Commissioner, to be dealt with under the instructions contained in that Minute.

2. It will no longer be the duty of Collectors and Tahsil-dars to take notice of such cases of lapse of Inams; and the Board of Revenue are requested to issue a Circular to this effect.

2D AUGUST, 1859.

*Government Proceedings, 27th July, 1859, R. D. No. 1009.*

Ordered that copy of the Board's Proceedings, and enclosure from the Collector of Chingleput, be furnished to Mr. C. M. Teed, in reply to his letter of the 30th June 1859.

2. The Government do not approve of the rule adopted in Mr. Shubrick's office of refusing letters addressed to the Collector, on which forward postage may be due; but they cannot require officers to pay such postage themselves. The practice however must be often productive of inconvenience to persons having occasion to address Collectors on business; and Government resolve, therefore, that in the case of letters and petitions bearing forward postage only, as well as of those so paid as clearly to indicate the intention of paying the correct postage, Collectors and their Covenanted Assistants shall be authorized to charge such postage to Government, among the ordinary contingent charges of their office.

4TH AUGUST, 1859.

*Government Proceedings, 30th July, 1859, P. W. D. No. 1833.*

The Chief Engineer lays before Government a correspondence



that has passed between the Collector of Tanjore, the District Engineer, and himself, respecting a Circular order issued by the Collector prohibiting native revenue officers from holding communication, in writing, with the members of the Public Works Department, except in a few particular cases.

2. The exact reasons for issuing the Circular are not apparent, but the Governor in Council considers it inexpedient and objectionable. He is satisfied that the good of the public service will be best promoted by the fullest and most cordial intercourse between the members of the Revenue and Public Works Departments of all grades; and he therefore disapproves of any such restrictions on that intercourse as the Circular intends.

3. It seems hardly necessary to observe that free communication between the subordinate servants of the two departments cannot compromise the Collector's authority;\*

\* Collector's letter to Chief Engineer, Para. 5. since it will be quite easy for that officer, as it will also be his duty, still to retain in his own hands the power of sanctioning estimates and works, precisely as at present. If it is really the case, as stated in the Circular Order, that District Engineers have issued orders to Tahsildars cancelling those sent by the Collector, which however the Governor in Council hesitates to credit, except as the result of mistake, the remedy is easy without prohibiting all intercourse.

4. Mr. Cadell will be directed to recall his circular, and to substitute another, framed in accordance with the sentiments expressed above.

4TH AUGUST, 1859.

Vide C. O. 6th June 1859.  
" 16th Mar. 1860.  
† *Annexed.*

Para. 3 of the above Proceedings of Government† will be circulated to all Collectors, for information and guidance.

2. They will report to the Board, with full information, all cases in which they may deem it necessary and just to make payment to the Curnums, as remuneration for services performed, in lieu of the weaver fees abolished by Government.

5th Aug. 1859.]

*Government Proceedings, 1st August 1859, No. 1037, Rev. Dept.*

Para. 3. The practice of exacting fees from Weavers for the payment of the Curnums, being undoubtedly an abuse, the Governor in Council directs, with reference to para. 11 of the Board's letter, that it should be abolished, wherever it is found, either in Guntoor, or in any other district. Should it become necessary, in consequence, to supplement the emoluments of the Curnums, the Governor in Council will be prepared to accede to such an arrangement, where it shall be shewn that the whole available emoluments are insufficient to remunerate the necessary working Curnums.

8TH AUGUST, 1859.

With reference to para. 8 of the Board's Circular, dated 10th May last, I am directed to inform you, that it is the desire of Government that a Deputy Collector in charge of a Treasury, should not be vested with Magisterial authority, except for the Cusbah talook, and that his employment as a Judicial Magistrate, even to this limited extent, is left optional with you.

2. The following extracts, from the Proceedings of Government, will acquaint you more fully with their views on the subject.

3. The Board request that you will modify their Circular of 10th May accordingly, and conform strictly to the rule now laid down.

#### EXTRACT.

"The Board originally proposed to give the Treasury Deputy the charge of the Revenue and Police of the Cusbah talook, in order to train him for general duties. \* \* \* \* That plan was negatived by Government, who thought it unwise to give the Deputy in charge of the Treasury other totally different duties, for which he would not necessarily be competent, though quite well qualified for his proper functions. The Board still propose to make him a Judicial Magistrate for the Cusbah talook. \* \* \* \* The Governor in Council will not withhold his consent to the Treasury Deputy being vested with Magisterial authority to the extent

here stated; but instead of prescribing it, he would rather leave it optional with the Magistrate to give the power or not. It is obvious that some Treasury Deputies will be better qualified for this extra duty than others; and it is more desirable at some stations than at others that it should be entrusted to him."

8TH AUGUST, 1859.

Resolved that the foregoing orders,\* with the exception of the first part of para. 4 of the second Extract Minutes Consultation, be communicated to the several Collectors, and that they be requested to give immediate effect to the instructions therein conveyed for the discontinuance of annual remissions in Ryots' holdings.

2. The Collectors are aware that the subject has been repeatedly under the consideration of the Board and Government. The orders issued, from time to time, have been carried out in some districts; in others, on various grounds, they have been only partially attended to. The land assessment having been reduced where it was found to be burdensome, it is now desired that they be enforced in all districts alike in their full integrity. The main object of the rule, it will be observed, is "to free the Ryot from subservience to the inferior native revenue servants, and to simplify the revenue system." This should be distinctly explained to the Ryots.

3. The remissions generally allowed in a Ryot's holding, to which immediate attention should be given, are as follow;—

- I. For entire fields not cultivated.
- II. For portions of fields not cultivated, (Stullacummy, Shamlat Bunjer, &c.)
- III. For land ploughed, but not sown (Chikud Pooldy.)
- IV. For land used as seed beds, (Natamgúl)
- V. For destroyed crops, (Pany Boodty and Paymaly.)
- VI. For withered crops, (Shavy and Nattapál.)

4. The first four items have been, in a great measure, discontinued. Their complete abolition will now be carried out in

its full integrity. The same remark applies to the fifth item. Remissions for perished crops generally, termed Shavy, whether in irrigated or unirrigated lands, after the late reductions of the assessment, are not called for in ordinary years, but in seasons of extreme drought, when the losses of the Ryots are so great as to call for consideration, the subject will be specially reported to the Board, with full explanation of the grounds on which indulgence is considered necessary.

5. Stullacummy remission, the second of the items above mentioned, is intended to apply to lands actually occupied, and not to the entire extent of a survey field, portions of which may remain unoccupied. In survey fields, the assessment of the portions occupied, will alone be included in the holding, and should be denoted by subsidiary numbers. Thus, supposing the number of a survey field containing 25 acres to be 15; and 3, 6 and 8 acres to be occupied by A, B and C, respectively; these portions will be numbered  $\frac{1}{1}$ ,  $\frac{1}{2}$  and  $\frac{1}{3}$ , and be charged, whether cultivated or not. The remainder of the survey field not having been taken up, will not be charged.

6. The attention of Collectors is called to the remarks of Government regarding fallows.

E. M. C. 23th July 1859,  
No. 992, para. 5.

7. The rule will be, that all land in the Ryot's puttah will be paid for. The only exception will be in the case of irrigated lands, when, from indubitable failure of water, it will be necessary to relax it. But no indulgence will be given, when the failure of water is found to proceed from any act, or neglect, of the body of the Ryots of the village, or any of them.

E. M. C. 18th June 1859,  
No. 806, para. 11.

8. Remissions for withered crops (Shavy), when such may be deemed necessary, will be granted, not by a scrutiny into the out-turn of each Ryot's holding, as at present, but by a general per centage either for the whole talook, or for a set of villages, or for a particular crop, as the case may be. In cases of failure, the per centage will frequently be uniform; where it is otherwise, the per centage will vary, according to the ascertained loss in different localities. This plan was successfully followed

in Fusly 1264 in Guntoor, when the jonna crop, the staple product of the district, generally perished.

E. M. C. 25th July, para. 3. 9. It will be observed that the 30th April has been fixed as the latest date for the relinquishment of land for the season, and it is ordered, that Ryots giving up land shall not be allowed a preference over others to have it again.<sup>(g)</sup>

*Government Proceedings, 18th June 1859, No. 806, Rev. Dept.*

At various times within the last few years, Government have had under consideration the subject of annual remissions on a Ryot's holding; and the views declared have been, that the practice of granting such remissions is an evil, and that it ought to cease as soon as the assessments should be rendered moderate.

2. Thus in the order of April 23d 1855, reviewing the report of the Board of Revenue on the proposed reduction of the assessment in North Arcot, the Government approved the recommendation of the Board that remissions should not be given for waste, except under peculiar circumstances, and they used the following words;—"The broad rule should be to allow entire freedom in the relinquishment of land, but to require that all held should be paid for. In extreme seasons, such as that of last year in Bellary, and perhaps in very special cases in less disastrous years, exceptions to this rule should be allowed, but not otherwise." And in the order noted in the margin, too, reviewing the Proceedings of the Board on the Report of the actual reductions made, Government observed (para. 10) that Stala-kami and other remissions would cease for ever.

3. In the order of August 14th 1855, when considering the subject of a General survey and revision of the assessment, the Government touched on the subject, in connection with the minute sub-division of land, and the poverty of a large proportion of the Ryots, and dwelt on the

<sup>(g)</sup> The orders contained in this Circular have been considerably modified by C. O. 12th March, 1860, q. v.

8th Aug. 1859.]

Para. 26. two conditions of "a light but fixed demand, and rigid enforcement" as calculated to lessen the number of pauper Ryots and enlarge the size of holdings.

4. Again, in the order of June 2d 1857, sanctioning reductions in Bellary, the Government ordered (para. 37) that remissions for waste should be discontinued. The following were the terms used;—"Another large item of remission not mentioned by Mr. Pelly, viz. Qabúliyat Banjar, or remission for land in the puttah left waste, should also be abolished. In Bellary this is a very large item indeed; land to a very great extent is held by Ryots, but neither cultivated nor paid for. All land taken should be paid for without question. This custom has been introduced by Mr. Hall in South Arcot, and no reason appears why it should not be enforced in Bellary also. This, and all remissions, are a fruitful source of corrupt gain to the Revenue Officers, and consequently their abolition is always opposed; but for this very reason, and to free the Ryot from such demands, it should be insisted on."

5. So also in reviewing the annual Revenue Reports of recent years, Government have given utterance to similar sentiments, especially in para. 3 of the order of March 11th 1856, reviewing the Report for Fusly 1263; and para. 6 of the order of February 19th 1857, reviewing that for Fusly 1264.

6. The only district, so far as Government are aware, where these views have been fully carried into effect is Bellary, where the opposite practice prevailed only a few years ago to a greater degree than in any other district. The Government learn from Mr. Pelly that in the settlement of the current Fusly, after preparatory notice and warning for two or three years, he gave full effect to the order above referred to, and refused all remission for waste, &c.

In Guntoor also the same practice appears to have been introduced by the late Collector Mr. Newill, on the abolition of the Poolerry tax; but the Government are not informed with what degree of strictness it has been maintained. Mr. Newill wrote as follows on leaving the district.—"In conclusion, I would bring one point prominently to notice, and that is that the principle of charging all land occupied has now been thorough-

Letter to Board of Revenue,  
Aug. 1st 1857, para. 17.

ly established, and a recurrence to the old fashion of remission of assessment on occupied waste in any single year of adversity would tend to vitiate its continuance. If remissions are found necessary for general failure of produce, the cultivated land is naturally entitled to the first consideration, and it seems expedient either to make a general remission on the whole assessment, or else on particular localities, or on particular crops which may have signally failed."

7. In North and South Arcot, only partial effect has been given to the orders. Mr. Hall, Collector of South Arcot, in making the settlement for Fusly 1265, finding that many Ryots had kept much of their holdings waste, notwithstanding previous notice that remission would not be given, remitted half the assessment on such waste, as it was the first year of the new practice.

Report Oct. 4, 1856, para. 11.

Report Sept. 25, 1857, para. 44.

In the succeeding Fusly he remitted half the assessment of Nunjah waste and one-third of that of Poonjah. In reporting on the settlement of Fusly 1267, the Acting Collector, Mr. Ratliff, stated that the Ryots had adapted themselves to the new system; but he nevertheless gave much larger remission than had been given in the preceding year, on the ground that the season was not favorable. Very nearly the whole waste indeed was remitted; the remission being 2½ lacs of Rupees, and 8,000 Rupees only being charged. In fact, Mr. Ratliff restored the whole system, undoing all that Mr. Hall had done; for this the unfavorable season was his excuse, and in part no doubt a valid one. The Government are not aware what course he pursued in Fusly 1268.

8. In North Arcot also, the old practice has been continued in spite of orders. Not only waste, whether ploughed or not ploughed, has been remitted, but remission has also been allowed for seed beds (uálangál) in direct violation of orders, as well as for Páimáí and Pánbudít. In this district also the remission for waste is much larger in Fusly 1267 than in 1265 and 1266, no doubt in consequence of the unfavorable character of the season.\*

\* Report Dec. 27th 1858, para. 28.

† Ibid.

Mr. Whittingham appeared to contemplate bringing the rule into full operation in Fusly 1268;† but the Government are not aware what he has actually done in that year.

9. It is evident that if Collectors are thus permitted to act on their own changing opinions, the deliberate resolutions of Government will never be carried into effect; nor can Government exercise any effectual control over this very important portion of the Revenue, so long as the local officers consider themselves at liberty to disregard and set aside their orders. And not only this, but the most mischievous effects are certainly entailed by such change and uncertainty. Ryots are thereby left without any sure rule by which to be guided in their operations; and they are encouraged to persist in opposition to rules distasteful to them, in the hope of ultimately getting them altered. The Governor in Council now resolves to make it known to all Collectors, through the Board of Revenue, that the orders of Government respecting the yearly settlement of the land revenue are as positive and absolute as on any other subject, and that any Collector or other officer infringing them, will be held personally responsible for such infringement.

10. The Government have resolved that the practice of yearly remissions shall cease; and this, less from any idea of gain to the Revenue, than with the view of freeing the Ryot from subservience to the inferior native Revenue servants, and of simplifying the Revenue system. The example of Bellary shows that, where introduced judiciously and firmly, and with fair notice, the change may be made without difficulty; and the Governor in Council is of opinion, that the time has now arrived when it may properly be made universally. The assessments have now been revised and lowered in all the districts where such relief is considered by the Board to have been required;\* and added to this, the price of grain is now so high, as practically

\* From Board March 19th 1859, No. 956, para. 59.

to lower still\* more the Ryot's payment, and it has no apparent tendency to fall materially. The reasons no longer operate, therefore, which led the Government to defer making the rule absolute; and the Governor in Council now resolves to make it a clear and positive rule, that no remission is to be allowed hereafter at the annual settlements, either for waste, or under the other terms which have hitherto appeared in the annual reports.

11. The rule will be that all land in the puttah is to be

paid for; and generally speaking this rule is to be strictly enforced. The Governor in Council is aware, however, that in some extreme cases it must be relaxed; in such disastrous seasons, for example, as that of Fusly 1263 in Bellary. In such cases, application will be made to Government beforehand for permission to relax it. As respects Nunjah land, there will occasionally be a necessity for some relaxation, even in years of less general failure; but it will be clearly understood that it is to be allowed only in cases of indubitable failure of water, and when the failure of the supply has not been at all occasioned by any act or neglect of the body of Ryots of the village, or any of them. These cases will be few and exceptional; and they will probably be best met, not by investigation of individual cases, a course open to very great objection, but by a general per centage for a particular district, or talook, or tract of country. This is the course recommended by Mr. Newill, in his letter of August 1st 1857, above quoted, in reporting on the general assessment of Guntoor, and it was approved by both the Board of

\* Ext. Min. Con. Feb. 6th 1858, No. 159, para. 5.

Revenue and the Government.\* It will be the duty of the Board to scrutinize closely the grounds of all remissions hereafter allowed by Collectors, under this permission; and it will be necessary to perform this duty peremptorily, for there will never be wanting interested native subordinates ready to plead the necessity of remission. Provision will be required also for the case of certain lands which in some districts are by custom left fallow in alternate years.

12. In their annual report for Fusly 1266, the Board notice (para. 13) a practice prevailing to some extent among Ryots, of giving up land at the beginning of the season, and taking it again if the year turns out favorably. This is an evasion of the rule; the object of which is to secure permanency of occupation and tenure. It does not seem likely that the practice referred to will extend or become at all general; but should it do so, it will be necessary to meet it by a provision that no man relinquishing land shall be allowed to take it again.

13. The Board of Revenue will be requested to draw up a Circular to Collectors, to give effect to this order for Fusly 1269,

and they will submit it to Government for approval, before issuing it. It is desirable that this Circular should go out as soon as possible, as the cultivation season of Fusly 1269 is just commencing.

The Board will also consider how far the rules for relinquishing and taking land will need modification, in consequence of this order, and will submit at an early date, for approval, such alterations as they may consider necessary.

*Government Proceedings, 25th July, 1859, R. D. No. 992.*

With this letter\* the Board of Revenue \* 13th July 1859, No. 2752. lay before Government, Draft of a Circular which they propose to issue to Collectors, in order to give effect to the order of Government of June 18th, No. 806, respecting the abolition of yearly remissions. The Governor in Council has carefully considered the draft, and he finds that on some points it does not accurately represent the intentions of Government in framing the order above quoted. Having communicated with the Board on the subject, and obtained further explanation from them, he now requests that the draft may be modified in the following particulars.

2. November is far too late a period to fix for the surrender of land: the effect of fixing such a time, after the cultivating season is closed, would be practically to undo the late order. Ryots would give up land in November, and take it again at the commencement of the following cultivating season. Thus no approach would be made to permanency of holding. The intention of the provisions for giving up and taking land, is not to meet casual circumstances of season, but to enable the Ryot to adapt his permanent holding to his means; and also to meet the case of those who, abusing the indulgence of yearly remissions, retain in their holdings, without payment, large quantities of land far in extent of their cultivation. On this subject the Governor in Council desires to recall to the Board's recollection some passages in their Proceedings of the 26th October 1854, in reply to a letter from the Collector of Bellary. The views expressed by the Board generally through-

\* It will also be necessary that such Razinamah should be made before the cultivating season." End of para. 5.

"No doubt the ryots will not wish to have irrigated land struck out of their puttah, if they can

out that paper, have the assent and approval of the Government; but the pas-

retain them waste without paying the *teerwa*; but if on the one hand the ryot claims the right to give up what land does not suit him, the Govt. on the other hand claim the right to know from him what land he desires to give up, and to levy *teerwa* on those he will not give up, whether they be cultivated or not.

Para. 8.

sages to which they would now especially call attention are those quoted in the margin. The sentiments thus stated are in their opinion the sound ones; and those now advocated by the Board are a retrogression.

3. On the foregoing considerations, the Government resolve that the latest date for surrendering any land, whether wet or dry, shall be the 30th April; this will be the end of the revenue year, when the *Fusly* year is abolished as it is about to be, in favor of the Indian official year. Land not given up on or prior to that date, shall be included in the settlement of the year; and shall be paid for, subject only to the exceptions allowed in special cases. This rule will come into effect next year; and Collectors will be instructed to take measures to make it clearly and fully known to all ryots, as the positive order of Government, that hereafter, beginning with the year 1860-61, land not given up on or before the 30th April, will be included in the settlement. It will be made known at the same time that ryots giving up land will not be allowed any preference over others to have it again; and Collectors will be instructed to uphold this rule. The holders of land should also be made clearly to understand, that they are at full liberty to sub-let to others any part of their holding, on any terms, and for any time that may be agreed on between them. Agreements for so sub-letting land should be in writing, for the prevention of mistakes.

4. His Excellency in Council is determined to carry out the resolution more than once declared by this Government, that the yearly settlement of the revenue shall be a real one, and that it shall be enforced by all the means provided by the law. He is fully satisfied that this is the only true and wise policy as respects the welfare of the ryots themselves, and in view to the creation of a substantial and independent body of landholders.

5. The next point to be noticed is that of remission for fallows, treated of in para. 7 of the Board's draft. Fallows are only used, it is believed, where used at all, for the two crops *varagu* and *sugarcane*. In both cases the Government believe

the fallow to be quite unnecessary; because the practice is found in certain districts only, a change of crop being substituted in others. Further, even if it were necessary, it would not be fair that Government should be required to bear the charge, especially in the case of *sugarcane*. This is a highly remunerative crop, and if it is indeed so exhausting that the land needs a year of rest after it, it is but fair that the ryot, who has the profit of the crop, shall pay for the consequent fallow. There are many districts where a fallow after either *sugarcane* or *varagu* is quite unknown; and even in South Arcot, where the practice most prevails, it is far from being general. For the foregoing reasons the Governor in Council resolves wholly to disallow the practice of giving remission for fallows.

6. The Board's draft instructions on the subject of shavy are far less stringent than it is the desire of the Government to establish; they will be pleased to revise them accordingly.

Paras. 8 to 10.

With reference to the remarks in para. 10, the Government do not consider that it is necessary thus to re-open the question of the assessment on lands of the descriptions referred to. They believe that land supplied with such precarious irrigation already bears in general a proportionably low assessment.

7. The remarks in para. 11 on the subject of *paimali* and *panibudit* require to be noticed. There are some lands which, from their position, are habitually liable to be flooded, and which may be assumed to have been assessed with reference to that liability. A ryot cultivating such land does it with a knowledge of the risk; and the Government are of opinion that he is not entitled to remission in case of damage. If, as a consequence of enforcing this rule, it shall be found that any land in such a position is left permanently waste, it will be proper to consider whether the assessment ought to be reduced.

The case of damage by unusual and extraordinary floods is different. Remission may properly be allowed on such a contingency, as in the opposite case of a total failure of water.

8. The remissions noticed in paras. 12 to 15 on the draft are not temporary and casual remissions, but are either fixed, or varying under fixed and known rules. It is not necessary there-

fore that they should be noticed in the Circular, except merely to point out that they are not affected by the order.

9. The Board will be pleased to revise their draft in accordance with the preceding remarks, and re-submit it for approval. It is desirable, with reference to the advancing season, that the order should be issued as soon as possible.

11TH AUGUST, 1859.

*Vide C. O. 23d June 1858.*

*" 9th May, 1860.*

*27th July 1857, C. O. Book*

*1st Vol. p. 235.*

*6th May 1852, C. O. Book*

*2d Vol. p. 65.*

*\* From Collr. Canara, 13th June 1859.*

The Circular Orders of the Board of Revenue, issued under dates noted in the margin, do not call for detailed statements, such as the one under review.\* They simply require Collectors to report annually whether the rule for scrutinizing the competency of securities has been complied with.

2. This is, however, not attended to properly in all the districts. The Board, therefore, resolve to request that the Collectors will, in future, submit merely a simple report for each official year, within the end of May, stating whether all the securities in their districts have been examined according to the instructions given in the Board's Circulars, and found sufficient, or otherwise, as the case may be. No separate detailed statements need be forwarded hereafter.

12TH AUGUST, 1859.

*Government Proceedings, 8th August 1859, R. D. No. 1064.*

The rules notified by the Govern-

*Vide C. O. 7th July 1859.*

*" 30th Nov. 1859.*

*Official Gazette for 1856, Vol. 1, page 396.*

*Do. for 1857, Vol. 1, page 342.*

ment of India on the 22d February 1856, for granting leave of absence to Uncovenanted officers, were originally designed to effect officers drawing one hundred Rupees and upwards a month; but it was afterwards directed that the spirit of those rules should be applied also to servants drawing less than 100 Rupees a month.

2. Section I. of Chapter I. of the rules requires that, in the case of parties holding appointments direct from Government,

leave of absence shall be granted by the Government only; in respect of all other officers, it is left optional with the Government "to delegate to heads of offices, or departments, power to act upon the rules without special reference to higher authority."

#### REVENUE DEPARTMENT.

*Ert. Min. Con. 26th May*

*1856, No. 534.*

*Do. 2d July 1856, No. 673.*

*C. O. 8th July 1856.*

3. The Government, accordingly, in their order of the 26th May 1856, No. 534, acted on this permission; and at present, under the orders noted in the margin, Collectors grant leave under Sections IV., VI., and VII. to the extent of six months to Uncovenanted servants below the rank of Huzur Serishtadar; and the Board of Revenue are empowered to grant leave within the same limits to Collectors' Serishtadars, as well as to all Uncovenanted servants of their own office establishment. The leave thus granted by the Board is required to be given only after a report on the application by the Civil Auditor, and to be notified in the Gazette.

#### DEPARTMENT PUBLIC WORKS.

*Notification 27th January 1857, paras. 7, 8.*

4. In the Department of Public Works, the Chief Engineer is authorized to grant one month's privilege leave in the Calendar year, without loss of salary, to persons employed in the Department. He is also empowered to grant leave to the extent of six months on sick leave and private affairs to Uncovenanted servants in his own office, whose salaries exceed 100 Rupees a month.

\* 5. Under the existing rules the Government find their time unprofitably taken up in considering and passing orders on applications for leave from subordinate servants, which would be more properly disposed of by the heads of the departments respectively. The order of Government in such cases is little more than a mere form; and the Governor in Council is satisfied that the heads of the departments will be more likely to scrutinize carefully applications for leave, when the responsibility of giving the leave rests on them, instead of being thrown off on the Government. He resolves therefore to devolve on those heads of departments the whole of the power in this respect, which the orders of the Government of India enable him so to delegate.

6. Under this resolution the Board of Revenue and Collectors will exercise the powers respectively possessed by them, without limitation to six months.

In like manner the Chief Engineer will now exercise all the powers given to this Government, by the leave rules, in the case of persons in his department not deriving their appointments from Government, or from the Home Authorities. But as it is undesirable that this power should be wholly centralized, the Chief Engineer will be requested to report his opinion to what extent, following the analogy of the Revenue Department as above described, it will be proper to empower District Engineers to give leave to their subordinates.

7. All leave granted by heads of departments should be given only in strict conformity to the rules and orders in force on the subject.

#### 13TH AUGUST, 1859.

The Board observe, that as very little use is made in their office of these returns,\* the transmission of them may in future be discontinued. It is, however, desirable that registers of this kind should be regularly kept in the offices of the Collectors, according to the Board's Circular, dated 28th August 1849; and it will be sufficient, for the information of the Board, if they will state simply, in their annual Jamabundy reports, the number of public servants who have acquired land during the Fusly, the extent so acquired, the mode of acquisition, whether with the permission of the Collector or otherwise, with any other important particulars that may seem necessary. This information may be furnished in a short and convenient abstract statement to be entered in the settlement report.

#### 13TH AUGUST, 1859.

The returns received from the different districts (Cuddapah excepted) show that the Demand Collection Balance Statements can, with due diligence, be despatched not later than

the dates entered below, and even earlier if the talook posts are made properly efficient, and advantage is taken, whenever practicable, of the regular post. The Board request that whenever the statements are delayed beyond the dates now fixed, explanation of the cause of delay may invariably be furnished, as Government attach great importance to the regular submission of these returns.

2. The Collectors will instruct their Tahsildars, as already desired, to commence the preparation of their statements early in the month, and duly keep them up, so as to admit of their despatch on the 1st of the month succeeding that for which they are due. The Huzur statement should be similarly prepared.

3. The Board particularly request that Collectors will use every effort to send these statements regularly and expeditiously in future.

| <i>District.</i>     | <i>Latest date of Despatch to Board.</i>                               |
|----------------------|------------------------------------------------------------------------|
| Ganjam. ... ..       | 8th of each month.                                                     |
| Vizagapatam. ... ..  | 8th                                                                    |
| Rajahmundry. ... ..  | 6th                                                                    |
| Masulipatam. ... ..  | 7th                                                                    |
| Guntoor. ... ..      | 7th                                                                    |
| Nellore. ... ..      | 8th                                                                    |
| Bellary. ... ..      | 8th                                                                    |
| Kurnool. ... ..      | 10th (until the Cambum and Doopaud post is improved.)                  |
| Chingleput. ... ..   | 7th                                                                    |
| North Arcot. ... ..  | 5th                                                                    |
| South Arcot. ... ..  | 7th                                                                    |
| Tanjore. ... ..      | 7th, 8th                                                               |
| Trichinopoly. ... .. | 6th, 7th                                                               |
| Madura. ... ..       | 7th, 10th                                                              |
| Tinnevely. ... ..    | 7th                                                                    |
| Coimbatore. ... ..   | 12th (until better arrangements are made regarding the Collegal post.) |
| Salem. ... ..        | 7th                                                                    |
| Malabar. ... ..      | 8th only                                                               |
| Canara. ... ..       | 10th in monsoon weather, and much earlier at other times.              |
| Madras. ... ..       | 3d                                                                     |



4. The Board wish it to be understood that the talook Serishtadars are responsible for the punctual despatch of the talook returns to the Huzur, and the Deputy Collector in the Huzur Cutcherry for the returns sent to the Board.

13TH AUGUST, 1859.

The returns of the Collectors show  
*Vide C. O. 7th June, 1855.* that during the last five years, recourse has been had to the imprisonment of defaulters of ryotwary revenue in two districts only, Canara and Coimbatore.

2. In Canara there were five cases of imprisonment for an aggregate amount of 177 Rupees arrear, of which 175 Rupees were ultimately recovered. The duration of imprisonment varied from about 2 to 7 months. The Collector reports that most of the cases had their origin in private disputes.

3. In Coimbatore, during the five years from 1263 to 1267 Fusly, no cases of imprisonment occurred. In 1268 Fusly, however, there were three cases in the sub-division, for small sums, aggregating in the whole 58½ Rupees. The defaulters, from inability to meet the demand, were released after undergoing imprisonment for a period of six months. The cost to Government for their support during imprisonment, was 41 Rupees. Such cases should not have occurred, as it was evident the parties had not the means of payments.

4. With regard to the expediency of withdrawing the power vested in Collectors, of imprisoning defaulters under the new Act, (XXXIX. of 1858,) the general opinion of the Collectors is, that the power should be retained as a check upon *fraudulent* defaulters. A few Collectors\* think the power may be given up as respects ryotwary landowners, but would retain it for other classes of Revenue defaulters.

\* Nellore.  
Madura.  
Canara.  
Malabar.

5. These reports shew that there is no reason to fear that the law, as it now stands, will be abused, and the provision made in it for the imprisonment of fraudulent defaulters of the Government revenue may be allowed to stand unaltered. The Board resolve therefore, to leave matters as they are.

18TH AUGUST, 1859.

(To Maritime Districts.)

Govt. of India, to Govt. of Fort St. George, 29th July 1859,  
No. 1530.

I am directed to acknowledge the  
*Vide C. O. 25th July, 1859.* receipt of your letter, No. 851, dated  
" 6th Sept. 1859. the 27th ultimo, and in reply to state, that the concession in respect of Customs duty, hitherto made under an order of 1820, in favor of Spices imported from the Straits' Settlements, should not be continued, and that, as a rule, no exemptions from the operations of the present Customs Tariff should be admitted under orders issued previous to the enactment of the new law.

Government Proceedings, 15th August 1859, No. 1094, Rev. Dept.

Ordered to be communicated to the Board of Revenue, with reference to their letter of the 16th June 1859, No. 2079, and in view to the necessary instructions being issued to the several Collectors of Customs without delay.

20TH AUGUST, 1859.

Government Proceedings, 16th August 1859, R. D. No. 1093.

It appears that the Collector was not  
*Vide C. O. 8th Aug. 1859.* supplied with a copy of the order of Gov-  
" 12th Nov. 1859. ernment of 30th April, No. 595, and  
\* 10th May 1859. the Circular Order\* of the Board of Revenue founded on that order did not correctly represent it on the point in question, viz., as to the degree of judicial power to be allowed to the Treasury Deputy Collectors. The Governor in Council now resolves, however, to allow that passage of the Board's Circular to stand, with the qualification that the officers above mentioned shall not be vested with powers under Act VII. of 1843, without the special sanction of the Government.

2. The Governor in Council is pleased also, on re-consideration, to modify that part of the order of April 30th, para. 3, which requires that the Deputy Collectors should verify the balance of cash every evening. He is of opinion that it will be sufficient for all purposes if this is done once a month.

20TH AUGUST, 1859.

(To Maritime Districts.)

Resolved that the above\* order of Government be circulated to the Collectors of Maritime Districts, with instructions to raise the price of Government salt to 1 Rupee 2 Annas per Indian Maund, and the duty on salt imported by sea or land to 1 Rupee per Indian Maund, from the date of their receiving the Notification published in the Gazette of the 19th instant.

2. In Canara, the land frontier duty on Goa salt will be raised from 12 Annas, its present rate, to 1 Rupee.

3. Two Annas per Indian Maund will be added to the established prices of Government salt in Malabar and Canara.

4. These orders do not affect the supply of salt to the French Government under Convention, nor the salt supplied in Malabar and Canara to the Laccadive Islanders.

5. The price of salt sold by the *heap* will, henceforth, be Rupees 128.4 per garce of Indian Maunds 120.

*Government Proceedings, 19th August 1859, R. D. No. 1116.*

† Both annexed. Ordered that this letter and its enclosure† be forwarded to the Board of Revenue, with instructions to issue the necessary orders immediately for raising the price of Government salt to one Rupee and two Annas a maund, and the duty on salt imported either by sea or across the land frontiers, to one Rupee a maund. A notification to the above effect will be inserted in the Fort Saint George Gazette of this date.

2. If, in any locality, salt is now sold at Government Depôts at a reduced rate, two Annas a maund will be added in every instance to such rate.

*Govt. of India, to Govt. of Fort St. George, 29th July 1859.*

With reference to the correspondence noted in the margin,‡ I am now directed to forward for the information of His Excellency the Governor in Council

\* Paragraphs 9 to 24, and paragraphs 49 and 53. *Annexed.*

of Madras, the accompanying Extracts\* of a despatch from the Secretary of State, dated the 1st ultimo.

2. This despatch has also directed the Government of India to consider the expediency of raising the duty on salt consumed within the Bombay Presidency, from 12 Annas to one Rupee a maund, and the propriety of such an increase having been freely recognized by the Bombay Government, previously to the receipt of Lord Stanley's despatch, orders have been given that it shall at once take effect.

3. Under these circumstances, the Governor General in Council is of opinion, that the smaller increase proposed by the Secretary of State in the case of Madras, which increase was suggested also by the Madras Board of Revenue in the 12th paragraph of their report dated the 21st of April, should likewise at once be carried out, and I am directed accordingly to request that the necessary orders may be issued by the Governor in Council, fixing the price of salt in the Madras Presidency at one Rupee two Annas a maund. It will be necessary also that the import duty leviable on salt should be raised to one Rupee a maund, and I am desired to call attention to the observations regarding the Customs duty on salt imported, whether by sea or by land, which are contained in the 21st paragraph of the despatch.

4. These orders, together with an extract of Lord Stanley's despatch, will be communicated to the Legislative Member of Council for Madras, with a view to one Rupee being declared the excise duty leviable under the bill now before the Council.

*Extract, paragraphs 9 to 24, and 49 and 53, of a Despatch from H. M. Secretary of State for India (Separate Revenue), No. 32, 1st June 1859.*

9. The salt monopoly, in its present form, was introduced into the Madras Presidency in 1805, previously to which year an amount of revenue of about Rupees 2,80,000 per annum was derived from that source, but on what plan does not clearly appear. The system established by the Regulation I. of 1805 is thus described:

"The peculiar feature of the system is that the manufacture is conducted exclusively on account of the Government. The manufacturers contract to furnish salt at a fixed price, and the Government dispose of the salt also at a fixed price, through their agents, to the dealers and others who resort to the Government stores for their supplies; but beyond this first sale, the Government do not meddle. The manufacturer can only make for Government, and the purchaser, in the first instance, must buy from Government, but afterwards he may sell his salt where, and as, he pleases, without further interference." The system was in short one of strict monopoly, both as regarded the manufacture of, and the wholesale trade in salt; and the importation of that article, on private account, from beyond the limits of the Presidency, was rendered impossible, either by actual prohibition, or by the imposition of a prohibitive rate of duty.

10. The sale price of salt was, in the first instance, fixed at Rupees 70 per garce (of 120 maunds): in 1809, it was raised to Rupees 105 per garce; but the revenue not having increased in the expected proportion, the price was reduced to its original amount of Rupees 70 per garce; in 1823, the price was again raised to Rupees 105 the garce, at which rate it remained until the provisions of Act VI. of 1844 came into operation, by which the price was raised to one Rupee and a half per maund, or Rupees 180 per garce. The object of thus increasing the price was to afford some compensation for the abolition of the transit duties, which produced a net revenue of about £ 3,10,000.

thirty-one lacs of Rupees per annum; but on the measure being reported to the Court of Directors, they were of opinion that the increase was too large and too sudden, and therefore likely to defeat its intended object, and they accordingly directed the immediate reduction of the price to one Rupee per maund, at which rate it still continues.

11. It should be here stated that, in the Western districts of Malabar and Canara, the system is somewhat different from that which prevails in the districts on the Coromandel Coast. In Malabar, the main supply of salt being obtained by importations from Bombay

on account of Government; and in Canara, partly from the same source, partly by manufacture within the districts, under a system of licenses, and to a small extent, by importation by land on private account from the adjoining Portuguese settlement of Goa, at a reduced duty of 12 annas per maund; but the propriety of increasing this rate to the rate of 14 annas per maund, which prevails throughout the rest of the Presidency, has been questioned, as will be noticed in a subsequent paragraph.

12. In 1853, the duty on the importation of Foreign salt into the Madras territories was reduced from Rupees three, to twelve annas the maund, the difference between that sum and the monopoly price of one Rupee, or four annas, being considered to be equivalent to the actual cost price of salt to the Government. In 1855, the question of the rate of Customs duty again came under discussion, and it was established by a more searching investigation, that the actual average cost of salt to the Government was only two annas per maund, instead of four annas, as had been previously supposed, and, on a representation to this effect being made to your Government, you authorized the increase of the Customs duty from twelve to fourteen annas per maund, "on the assumption that the average cost of home-made salt, to the Government, including all charges that can be fairly debited to the manufacture, is about two annas per maund, and that all salt imported into the Presidency by sea, whether from Goa, Bombay, or elsewhere, is admitted on payment of duty at fourteen annas a maund at the ports fixed by the Madras Government without any condition as to the persons to whom it is to be sold, or any other restriction whatsoever." You added: "As the fixed selling price of home-manufactured salt is one Rupee a maund, imported and home-made salt will now be, as nearly as practicable, on the same footing." You at the same time pointed out to the Madras Government, the desirableness of assimilating the practice at that Presidency with the system prevailing in Bengal, where the selling price of home-made salt consists of the actual cost of each description, with the addition of the fixed duty; whereas, under the Madras plan, the actual cost being variable (although the average may be equal to two annas a maund), while the selling price is fixed at one

Letter dated 24th August (No. 15) 1855.

Despatch dated the 3d July 1844, No. 9.

Rupee, the result necessarily is, that the profit or duty realized by Government, varies inversely with the cost of the salt, and you desired them to commence, forthwith, the enquiries necessary to the introduction of a change of system.

13. The result of this investigation is given in the Minutes of Consultation of the 14th March 1856. The Board of Revenue objected to the proposed plan on various grounds, and particularly recommended that the rate of duty on salt produced in, or imported into, the Western districts of Malabar and Canara, should be reduced to the Bombay rate of twelve annas per maund, the rate actually levied on salt imported by land into the Northern portion of Canara. This exceptional measure had not, however, been adopted with the view of relieving the people of Canara from any portion of the Madras rate of 14 annas per maund, but in order to enable the Goa salt to pass by the direct route to the Bombay district of Dharwar, instead of going a circuitous way to avoid the duty.

14. The Government of Madras, after a careful consideration of the whole question, arrived at the conclusion, that the adoption of the Bengal system would, on the whole, be decidedly beneficial, but, as it seemed not improbable that there would, at no distant date, be a very material alteration in the mode of levying the salt revenue, it did not appear to them to be expedient to introduce the change under consideration, without first ascertaining whether such general alteration was likely to take place or not. They accordingly contented themselves with forwarding a copy of their Minute of Consultation for your consideration, requesting at the same time, that before any final resolutions should be passed on Mr. Plowden's recommendations respecting the salt monopoly of that Presidency, they might be furnished with a copy of his report, in order that they might have an opportunity of placing before your Government their views on a question so vitally affecting both the revenue of the Presidency, and the welfare and comfort of its very numerous population.

15. With respect to the pressure of the salt tax on the consumers in the Madras Presidency, Mr. Plowden remarks (paragraph 699), "It cannot be said that either on the coast or

inland, the present monopoly price of Rupees 120 per garce, or one Rupee per maund, is so high as to debar the people from a sufficient supply of salt. On the contrary, it must be admitted that, as in the Bombay Presidency, a liberal supply is procurable, even in the dearest inland districts, by the most numerous classes, at a moderate expenditure, in proportion to their earnings; or if it is not that, the cause does not lie in the grievous pressure of the monopoly price."

16. The net amount of the salt revenue, (including Customs) of the Madras Presidency, is about forty-two lacs of £4,20,000. Rupees; and Mr. Plowden calls attention to the fact that the increase made in 1844 to the monopoly price, by raising it from Rupees 105 to Rupees 120 per garce of 120 maunds, was intended as some compensation for the relinquishment of the transit duties which was effected in the same year. The net increase in the salt revenue consequent on that measure has, however, fallen short of nine and a half lacs of Rupees per annum; while by the abolition of the transit duties, the people of the Madras Presidency have been relieved £3,10,000. from taxation to the extent of thirty-one lacs of Rupees. Since that date also the tobacco monopoly in Malabar and Canara, yielding a revenue of eight lacs, has been abolished; and orders which the pressure on the Indian finances has rendered it impossible up to the present time to carry into effect, have been issued by the Court of Directors for the relinquishment of the Moturfa, which produces a revenue of nearly twelve lacs of Rupees; so that when this latter measure shall have been brought into operation, the taxation of the Presidency will have been lightened to the extent of upwards of half a crore of Rupees annually.

Despatch dated 5th November  
(No. 17) 1856, Revenue.

£1,20,400.

£50,000.

17. Mr. Plowden considers (paragraph 610) that "the salt monopoly under the Madras Presidency, as at present constituted, does not afford much room for practical objection," but that it "is so far objectionable that a Government monopoly in a great article of consumption in any form or degree, and any participation of a Government in the business of a trader, are

such deviations from true principle, as cannot fail to be productive, directly or indirectly, of evil consequences." The only plea for maintaining the monopoly he holds to be, that "the same amount of revenue could not be raised so cheaply, and with so little inconvenience to the community, in any other manner."

18. After examining the mode in which the administration of the salt revenue is now conducted, and comparing it with the system which prevails under the Bombay Presidency, Mr. Plowden arrives at the conclusion that "the process of

Para. 627. manufacture, the nature of the country in which it is carried on, and the constitution of the salt works, being identical in both Presidencies, there is no conceivable reason why a mode of collecting the revenue which is effectual in the Bombay Presidency should not be equally effectual in the Madras Presidency." Mr. Plowden is further of opinion, that the same description of agency, "and the same strength of establishments as have now to be employed in watching production and store, and in collecting the revenue, would be equally efficient with no greater degree of inquisitorial interference for precisely the same purposes, if the proposed free system were substituted for the present exclusive system. In fact, no material change in the details of local management, or in the general administrative system, would be needed."

19. Mr. Plowden's suggestion for the reduction of the rate of excise duty to that prevailing under the Bombay Presidency, viz. twelve annas the maund, does not appear to Her Majesty's Government to be based on any sufficient grounds. The supposed expediency of assimilating the rates of duty in the two Presidencies furnishes no valid argument for needlessly sacrificing an amount of revenue which, in the existing state of the finances, can ill be spared, and that object might be equally accomplished by raising the Bombay rate to that levied under the Madras Presidency. Moreover, there would still remain the large discrepancy between the rates of duty levied in the contiguous Presidencies of Madras and Bengal, and no proposal has been made, or could indeed be entertained, for assimilating the Madras and Bengal rates. On the whole, Her Majesty's Government are of opinion that, looking to the different systems of salt administration which have prevailed for many years in the three Presidencies,

20th Aug. 1859.]

and to the various circumstances which affect them, particularly as regards the assessment of the land revenue, any modifications which may be considered desirable in this particular branch of revenue, must be discussed and determined with reference only to the Presidency to which they relate, and not to the practices in operation in other parts of Her Majesty's Indian dominions.

20. Considering the large amount of taxation which has of late years been relinquished in the Madras Presidency, and the further relief which will be afforded to the people by the measures in progress for the revision of the land assessment, Her Majesty's Government cannot assent to any reduction in the present rate of fourteen annas per maund; on the contrary, they are of opinion that, in introducing the change from the present monopoly to an excise system, which they trust will be effected with as little delay as possible, the opportunity should be taken to raise the duty on salt in the Madras Presidency from its present amount of fourteen annas, to one Rupee per maund, exclusive of the cost of production.

21. Her Majesty's Government cannot admit the expediency of Mr. Plowden's proposal "for the rate of Sea Customs on foreign salt imported into the Madras territories, to be fixed, for the Coromandel Coast, at fifteen annas, and for the Malabar Coast, at thirteen annas per maund," in substitution of the present uniform rate. They are aware that the prime cost of the salt, whether home-made or imported, is considerably higher on the western than on the eastern coast of the Madras Presidency. They see no reason why salt should not be manufactured by private enterprise, under excise regulations, at least in Canara, as cheaply as it is now understood to be produced in the adjoining territory of Goa, viz. Rupees five per garce; but under any circumstances, they cannot admit that it is one of the legitimate functions of Government to regulate its rates of duty, whether of customs or excise, with the view of equalizing prices to the consumers so as to do away with the natural inequalities which must of necessity exist, either from differences in original cost of production, or from the greater or less distance between the places of manufacture and the places of consumption. They are accordingly of opinion that the rates of Customs duty on salt imported, either by sea or across the land frontiers, should be

precisely equal to the excise duty levied on salt manufactured within the Presidency.

22. Her Majesty's Government agree with Mr. Plowden, that the production of swamp salt, and of earth salt, (the latter of which does not appear to contain any ingredient injurious to health, as has been supposed,) should be brought under excise regulations, and the same duty imposed on them as on other descriptions of salt.

23. Mr. Plowden's suggestion that "the control of the salt and abkarry revenue be withdrawn from the management of the Collectors and entrusted to that of separate officers, upon the plan of the salt system which now prevails in Bombay, or of the abkarry system which was lately in force in Bengal," was anticipated by the instructions contained in the despatch of the Court of Directors to the Government of Fort St. George, of the 31st August (No. 13) 1852. The reply to that despatch was dated the 5th November (No. 34) 1856, from which it appears that, in the opinion of the Madras Government, no advantage is likely to accrue from such an arrangement, so far at least as the abkarry revenue of that Presidency is concerned. The measures for the concentration of the salt manufacture in the Maritime districts, and for increasing the pay of the superior native officers engaged in the control of the salt revenue, without adding to the aggregate cost of establishments, have my entire approval. The expediency of attaching Uncovenanted Assistants to the Collectors for the express purpose of superintending the administration of the salt revenue, may properly come under your consideration, when the arrangements for the change of the monopoly into an excise system are brought before you.

24. In the contemplation of this fundamental change of system, it seems scarcely necessary to discuss in this place those portions of Mr. Plowden's recommendations which refer to the exportation of salt from the Madras ports for the supply of Bengal, or the other measures of detail alluded to in letters received from the Government of Fort St. George subsequently to the preparation of the report now under discussion.

\* \* \* \* \*

49. Having thus shortly traced the previous history of the

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administration of the salt revenue in the principal divisions of Her Majesty's Indian dominions, and stated the manner in which that administration is at present conducted, I proceed briefly to recapitulate the conclusions at which Her Majesty's Government have arrived, so far only as concerns the principles on which they are based; there are doubtless many suggestions for improvements in the detailed arrangements contained in Mr. Plowden's report, which are well worthy of attention, and which, as I observe from your Resolution of the 31st May 1858, you have referred for the consideration of the several Local Governments.

\* \* \* \* \*

53. In the Presidency of Madras, the system of administration, although, as Her Majesty's Government believe, affording no practical ground of complaint, is nevertheless based on a principle which they cannot but admit to be unsound, viz. that of a close Government monopoly. There appear to be no difficulties which may not easily be overcome in the way of assimilating the Madras system to that in force at Bombay, so that the manufacture should be thrown open, under suitable regulations, subject to the payment of an excise duty equal to the Customs duty levied on imported salt. Her Majesty's Government are accordingly quite prepared to adopt Mr. Plowden's recommendation that "immediate measures should be taken" for the "gradual substitution, throughout the Madras Presidency, of a system of excise on the manufacture of salt upon the general plan of the Bombay salt excise, in lieu of the monopoly." As I have stated in a previous part of this despatch, Her Majesty's Government are of opinion that, on the introduction of the excise system in lieu of the monopoly, the tax should be fixed at one Rupee per maund; and if it should appear that any considerable time will elapse before arrangements for that purpose can be carried into effect, they will be prepared to give their assent to an increase in the price at which salt is issued to the dealers from one Rupee to one Rupee and two annas per maund, which, assuming the consumption not to be affected by the change, will yield an increase of revenue of about six lacs of Rupees.

25TH AUGUST, 1859.

*Government Proceedings, 20th August 1859, R. D. No. 1123.*

In their order of 13th March 1848,  
 \* *Not circulated.* No. 268, Revenue Department, the Government directed that the employment of Volunteers in the public offices at the Presidency should be restricted to the narrowest possible limits, and the Court of Sudder Udalt have recently, in their Circular dated 11th June 1859, prohibited the employment of such persons in the Courts.

2. The Honorable the Governor in Council now resolves to extend the rule of March 1848 to the Collectors' offices also, if the aid of "Volunteers" cannot be altogether dispensed with there, as has been done in the Judicial Department. There cannot be the same need of such unpaid assistance now that there was some years ago, since the Collectorate Presses have so much reduced the copying work in Collectors' offices.

3. Collectors will be instructed very strictly to limit the number of Volunteers employed either in their own offices, or in those of their subordinates. None should be allowed but such as are registered after enquiry as to qualification and character; and none should hereafter be so registered who have not passed the Uncovenanted Service Examination.

4. Volunteers admitted into the offices at the Presidency also, will be so only in accordance with the preceding rule.

25TH AUGUST, 1859.

Read statement dated 9th August 1859, to the end of July, shewing the progress made in the preparation of Register A of the new forms of village accounts in the district of Trichinopoly.  
*Vide C. O. 21st July 1859.*  
 „ 3d Oct. 1859.

2. The results exhibited in the foregoing statement are very satisfactory. It is seen that the Registers have been completely written for a third of the villages in the district, and that, on the completion of those in hand, between half and two-thirds of the entire number of villages will have been finished.

3. Similar efforts for the preparation of an account, to which so much importance is attached, have not been made in other districts, nor have the required returns been punctually forwarded to the Board.

4. The Board resolve to call the attention of Collectors to this subject, and to request that the returns now due may be forwarded without delay.

29TH AUGUST, 1859.

*Extract from a Despatch from H. M. Secretary of State for India, No. 33 of 1859, dated 21st April, received from Government of India, 20th June 1859, No. 6044, Financial Department.*

*Letter, dated 17th Dec, 1858, No. 26.*

With reference  
*Vide C. O. 5th Jan. 1858.* to the Financial  
 Despatch from  
 the Court of Directors, dated the  
 1st September 1858, No. 72, relative to the grant of pensions instead of gratuities to the widows of policemen killed in the execution of their duty, submit that it will be sufficient to rule that in cases deserving of special consideration, pensions not exceeding 2-3rds of the pay of the deceased may be allotted to the widows and children of the deceased.

Para. 4. Regarding your proposition, to grant the widows and children of policemen killed in the execution of their duty, pensions not exceeding 2-3rds of the pay of the deceased, as fixing a maximum allowance, and that the full amount will be awarded only in very special cases, I approve the arrangement.

31ST AUGUST, 1859.

*Government Proceedings, 25th August 1859, R. D. No. 1134.*

No expenditure will be allowed for the future, either for the supply of new Silver badges, or for the renewal of old ones. This order extends to all branches of the service, and  
*Vide C. O. 7th Dec. 1857.*  
 „ 28th Nov. 1859.

[31st Aug. 1859.]

will be communicated accordingly for observance to the other Departments of the Secretariat, for communication to all heads of offices.

31ST AUGUST, 1859.

*Government Proceedings, 26th August 1859, No. 2046, P. W. D.*

*Vide C. O. 11th Aug. 1859.* These papers relate to the custody of the Promissory Notes, or cash, which may be tendered as security by members of the Public Works Department. The Chief Engineer proposes to deposit them in the General Treasury at Port Saint George, duly transferred to the Sub-Treasurer, who, he adds, should have power to grant drafts on the Provincial Treasuries, in payment of interest. The Accountant General thinks that the Chief Engineer is the proper person in whose name the transfer should stand, though the notes may be lodged with the Sub-Treasurer. The Board of Revenue suggest that the Securities should be lodged in the Collector's Treasury, to save the risk of transit, and avoid inconvenience to the owners when they leave the districts. This last plan appears decidedly the best, and the Government resolve to adopt it. The endorsements will be to the District Engineer of the district for the time being, who will draw the interest from the Collector, and pay it to the proper parties. The Accountant General will be good enough to issue detailed instructions as to how this is to be done.

2. The Chief Engineer's other proposal, viz. "to permit" at his discretion "the security to be paid up by instalments, from salary, so that the whole be lodged within 12 months," is approved. The money, when fully received, should, if sufficiently large, be invested in Government paper, with the concurrence of the owner, the interest being paid to him. The retention of cash in deposit for an indefinite period on account of these securities, should be allowed only when unavoidable.

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31ST AUGUST, 1859.

*Chief Engineer to Board of Revenue 20th August 1859, No. 4051.*

I have the honor to forward for your *Vide C. O. 14th March 1859.* Board's information, the accompanying copies\* of the order of Government noted in the margin, and to request that Collectors may be instructed to discontinue the submission to this office, of statements of prices of staple articles of consumption and export called for in the order of Government, dated 13th March 1858,† as being no longer necessary.

*† C. O. 18th June 1858.*

*Government Proceedings, 26th July 1859, No. 1797, P. W. D.*

The Honorable the Governor in Council regards the list submitted with this letter, as one of those periodical returns which clog the wheels of Government, and are made up in so slow and perfunctory a manner that, after all, they are of no use. At the best, an immense amount of labor is imposed on hard-worked servants, whose time could be better employed in doing their current indispensable duties, for the sake of some particular limited object, which could be better provided for by means of information specially obtained for that purpose. He therefore resolves that it be intimated to the several Governments, that this Government do not consider it necessary to trouble them for any further such returns.

*Government Proceedings, 9th August 1859, No. 1910, P. W. D.*

Resolved that the Chief Engineer be informed, that the Government no longer require the returns referred to in this letter.

2D SEPTEMBER, 1859.

In their Circular dated 16th July *Vide C. O. 16th July 1858.* 1858, the Board furnished Collectors with instructions to guide them in the preparation of their an-



nual Jamabundy accounts. From a review of the reports and accounts received from several districts for Fusly 1267, the Board have reason to conclude that these instructions have been but partially attended to in several instances, while in others there appears to have been a misconception of the original intention of the forms and the principles on which they are to be prepared. The Board, therefore, deem it advisable, with a view to ensure perfect uniformity in these returns, to circulate the following rules, which, in a few material points, will be found to differ from those laid down in the Circular of 16th July 1858. They also think it proper to notice in this Circular such defects as are found in the several returns for Fusly 1267, instead of forwarding a separate review to each Collector, which they consider unnecessary on this occasion. The observations which may be made upon the returns of one district will, the Board consider, be useful to other Collectors; and they hope that the rules now laid down will be strictly followed in the preparation of the accounts of Fusly 1268, which will be shortly due, and in those of the ensuing years, inasmuch as an uniform and correct mode of preparing the district returns is essential to a satisfactory compilation of them into general statements in this office.

## STATEMENT No. 1.

2. I. In paragraph 2 of the Circular Order alluded to above, the Board pointed out the very objectionable manner in which the talooks were entered by some Collectors in this and other talookwar statements, and a general rule was then laid down that only so many talooks should be entered as there are Tahsildars in the district. With reference to this principle, the necessary alterations were made in the accounts of Ganjam and Salem for Fusly 1267; and the Collector of North Arcot promised to effect the same in Fusly 1268. In Malabar, however, Cochin is still entered as a separate talook, and the Collector is, therefore, requested to correct this in his future statements, and to explain in his next report why the course pointed out by the Board was not followed.

II. In column 3 of the above return received from Ganjam, the ryotwar villages alone were shown, and those settled under the system of joint rents were excluded. The Board observe that since the latter description of villages also receive puttahs, and

as the settlement in them is made with the ryots themselves, they may be more properly included with the ryotwar villages in column 3, the total number of them with the puttahs granted being, however, shown separately below the column at the end of the statement.

III. The entire number of puttah villages paying land revenue being entered, the particulars of the villages under other modes of settlement should follow thus in a foot note, as directed in the former Circular.

|                           |  |
|---------------------------|--|
| Add                       |  |
| Villages settled by rent. |  |
| Shrotrium villages,.....  |  |
| Moturpha do. ....         |  |
| &c. &c.                   |  |

|            |  |
|------------|--|
| Total..... |  |
|------------|--|

This last total should agree with the number of villages in column 17 of the Quinquennial return No. 15. If any alteration has taken place in the tenures of villages since the submission of this return, the reasons for such should be briefly explained in the report in its proper place.

IV. The puttahs shown in column 4 of the return from Salem are only those issued afresh in the year, the number not renewed having been excluded. The number of the latter should invariably be added at the foot to the total of the former so that the grand total may correctly represent the entire number of land revenue puttahs. This course should be strictly followed wherever all the old puttahs are not renewed annually, as the information it conveys is particularly required to shew in how many cases the renewals of puttahs have not been necessary in each district.

V. With regard to column 5 showing the Jamabundy stations, it was directed that when the settlement of more than one talook has been made at the same station, the cause should be explained, the general rule being that each talook should be settled within its limits. From the statement received from Kurnool, however, it appears that, at a single station, Calwah, in

Paniem talook, the settlement of three other talooks besides itself was made. This course was irregular; and the agent should have explained under what circumstances he departed from the rule. It is therefore requested that, in all cases in which there may be a similar deviation, explanation of the cause may invariably be given.

## STATEMENT No. 2.

3. I. The price list No. 2 next calls for notice. Comparing the entries in this

statement with the averages of the monthly returns furnished to

this office, the Board observe differences in several districts. Those in the former designated the "Merchants wholesale prices" include only the charges of conveyance, and the merchant's profit; and should therefore be less than the prices in the monthly returns which include retail profits as well. A comparison of the

| 1                         | Wholesale prices as per Statement No. 2 |         | Retail prices as per Monthly Returns |         |
|---------------------------|-----------------------------------------|---------|--------------------------------------|---------|
|                           | 2                                       | 3       | 4                                    | 5       |
| Paddy, 1st sort per garce | Rs. 119                                 | Rs. 137 | Rs. 12                               | Rs. ... |
| Do. 2nd do. ....          | 126                                     | 121     | 5                                    | ..      |
| Cholam do. ....           | 133                                     | 142     | ..                                   | 9       |
| Curahoo do. ....          | 150                                     | 177     | ..                                   | 27      |
| Horse gram do. ....       | 192                                     | 199     | ..                                   | 7       |
| Raggy do. ....            | 147                                     | 161     | ..                                   | 14      |

results furnished by the two sets of accounts received from Trichinopoly shews that the wholesale prices of paddy (both sorts) are higher than the retail rates. The Board request explanation of this anomaly, and wish to be informed generally, by all Collectors, in their reports for Fusly 1268, of the places at which each of these two descriptions of prices were taken, and what measures have been adopted to ensure accuracy in the returns.

II. The commutation rates entered in the return from Cuddapah differ from those in the similar statement for Fusly 1266; and in Salem the same rate is given for wet and dry grains, and for all the talooks. The Collectors of these districts will explain the cause in their next reports.

## STATEMENT No. 3.

4. I. In regard to statement No. 3 and its enclosures, the Collectors will attend to the following instructions, in supersession of those furnished in the Board's Circular of 16th July 1858. This return should show only the actual cultivation, including waste, charged, and not the occupancy of lands as required in paragraph 3 of

that Circular, and the separate statement of cultivation called for in paragraph 20 may, consequently, be discontinued. In this case the remissions on entire fields left waste will of course be excluded from the general amount of remissions in column 23, and will disappear in statement No. 4 also; the only place where they will appear being in enclosure B to statement No. 3 opposite to the item "waste remitted." Thus the remissions in column 23 will still correspond in amount with the total remissions in statement No. 4.

II. Enclosure A being an abstract of statement No. 3, the entries in it should agree with those in statement No. 3. In filling up this enclosure, the instructions contained in Clause III. paragraph 4 of the Circular of 16th July 1858, should be strictly attended to.

III. In enclosure B Collectors were required to show, as the ryots' holdings, lands actually cultivated in the preceding Fusly, including also "waste remitted."

\* Nellore.  
Cuddapah.  
Kurnool, and  
South Arcot.

In Fusly 1267 this course was pursued only in four districts,\* and in the accounts from the remaining ones, the actual cultivation alone was given as the holding. It is, therefore, requested that, in all future returns, the correct mode of exhibiting the holdings may be adopted; and the Board hope that particular attention will be paid to this point by all the Collectors.

IV. The entries of assessment in this enclosure should not include fasul jasty and teerwa jasty, but the original assessment alone should be given. It should be borne in mind that all the items in the enclosure B should contain nothing but the original assessment.

V. The items "lands given up," and "lands taken up," should exhibit the bonâ fide relinquishments and additions.

VI. With regard to the total holding after the above deductions and additions, and also respecting the waste remitted and charged, the Board require a talookwar statement in the accompanying form, to be marked enclosure C in statement No. 3.

## STATEMENT No. 3 C.

5. Statement No. 3 C, is received from Tanjore and Tinnevely, according

to the special form provided for the Oloongoo, &c. villages of those districts. In column 3 of this return the actual cultivation and waste charged should be entered, and not the holding which includes also "waste remitted." The Board, however, require the extent of waste remitted to be shown separately in a lump at the foot of column 3.

## STATEMENT No. 4.

6 I. In statement No. 4, which is a list of remissions and sundry items, native terms having particular local signification have been frequently used, without appropriate explanation in English; these terms are often unintelligible, and the Board therefore request, that in all future returns, a clear explanation of them should be given.

II. The instructions contained in paragraph 5 of the Circular of 16th July 1858, in regard to the preparation of the above statement, do not appear to have been attended to in Tanjore, as the return from that district shows that the several items of remissions have not been arranged in the manner required. The Collector will attend to this in future, and state also whether no other items of remissions are allowed in his district, besides those entered in the statements. If there are they should have appeared in the return.

III. In Ganjam the remissions in ryotwar villages alone should be first detailed itemwar and below the total the aggregate amount remitted in the rented villages being entered, the grand total will then be shown.

IV. The remission on "Shamilat Bunjer," known in some districts as "Stalacummy," requires special remark. It is to be understood that this item has reference to lands actually occupied, and not to the entire extent of a survey field, portions of which may remain unoccupied, particularly in districts where the size of the survey number is inconveniently large. In such cases the field should be divided into convenient holdings, with sub-numbers attached to each of them, and portions of such sub-divisions left waste will properly come under the head of Shamilat Bunjer. These sub-divisions should be numbered thus. Supposing No. 16 contains 50 acres, of which 18 acres are occupied by A, 20 by B, and 10 by C, the divisions should be denoted thus  $\frac{1}{3}$   $\frac{2}{3}$   $\frac{1}{3}$  and if further portions are taken up, the succeeding numbers should

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be adopted. Under proper arrangement this can be easily managed without deranging the survey accounts.

V. In giving the particulars of sundry items on the back of statement No. 4, it was required that the Jodigee, &c., of detached Inams situated in ryotwar villages should alone be entered in it; but in the return from Rajahmundry, the beriz of entire Shrotrium and Inam villages has been included, which is incorrect. This beriz should appear in column 3 of statement No. 10.

VI. The total sundry items in this statement should correspond with that of column 25 of statement No. 3.

VII. In South Arcot and Tanjore the sundry items in *Amaany* villages were unnecessarily brought into this statement, and the Collectors are requested not to do this in future. It is sufficient if those particulars are given on the back of statement No. 3 A.

VIII. The revenue from Amendeivi Coir in Canara should be brought to account under the head of sundry items in statement No. 4, and not under that of extra sources in statement No. 10, as was the case in Fusly 1267.

IX. From Madras, the statement showing the particulars of sundry items has not been received. The Collector is requested to submit this in future in the form furnished on the back of statement No. 4.

7. I. In statement No. 5 from Madurra, the remission on account of poonjah shavy has not been included. It should in future be incorporated with the entries in the body of the statement, and below the total the remission on poonjah shavy, if any, should be shown, distinct from that on nunjah.

II. The total of the shavy remissions in this statement should correspond with the amount entered under this head in the general statement No. 4 of remissions.

8. I. The Cowle remissions in statement No. 6 should agree in amount with what is entered in statement No. 4. But in South Arcot a difference of Rupees 1,754 is observable, which should in future be avoided.



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The two returns should have been compared, and made to agree in each case, and where differences could not be avoided, explanation of the cause should have been furnished in the report. The attention of the Collectors concerned is requested to this point in the preparation of their future statements, explanation being separately given of the discrepancies above noticed.

II. In column 6 of statement No. 10 received from North Arcot, the sum of Rupees 3-4-11 is set down opposite to the item "Zemindaries not forming portion of any talook." It should have been included with the amount entered in the same column against the talook of Poloor.

III. In column 4 of the above return from Trichinopoly, the sum of Rupees 1,500, the fuel rent of certain jungles, has been brought to account under the head of "Rents for more than one year," apparently under a misapprehension of the Board's meaning in paragraph 9 of their proceedings dated 15th July 1858, No. 2624. The Board observe that this was never intended in their proceedings above quoted; and the amount should, as heretofore, be included in the sundry items in statement No. 4. Column 4 of statement No. 10 is intended for *village* rents, and not for rents of *jungles* or other similar items.

IV. In Enclosure A in the above statement received from Rajamundry, the amount of land Revenue Sevoy Jumma is shown at Rupees 11,880, which includes Rupees 1,943 the extra Revenue of sundry sources also. This is incorrect, and should be rectified in future.

V. In regard to Enclosure B in the foregoing statement, it was required in Clause III. paragraph 7 of the Circular of 16th July 1858, that the entries of cultivation in column 2 should correspond with those in columns 3, 5 and 9 of statement No.

3. This has been attended to only in the six districts named in the margin, while in the rest, the two statements do not agree as respects the extent of land cultivated. The particular attention of the Collectors concerned is requested to this subject.

VI. In Column 5 of Enclosure B the entries of assessment

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in some districts include the second crop and additional assessments which unduly enhance the averages entered in column 6. It is, therefore, required that the fixed assessment *only*, exclusive of these items, may be given.

STATEMENT No. 11.

12. I. In Ganjam and Trichinopoly the amounts of Land Revenue Collec-

| DISTRICTS.           | As per D C and B Statement of June 1858. | As per Statement No. 11. | Difference. |
|----------------------|------------------------------------------|--------------------------|-------------|
| Ganjam, ... ..       | 9,81,216                                 | 9,70,212                 | 11,004      |
| Trichinopoly, ... .. | 13,54,943                                | 13,50,259                | 4,684       |

tions, current and arrears, given in statement No. 11, differ from those entered in the D C and B statements of June 1858. The marginal comparison will show the differences which ought to be explained; and the

Board request that they may be in future avoided.

II. In Bellary the sum of Rupees 13-8-0 the balance of arrears at the close of Fusly 1266 on account of Government plantations, has not been brought to account in statement No. 11, with the demand at the beginning of Fusly 1267. In his next report the Collector will explain the cause of the omission.

III. In the foregoing statement received from South Arcot, the Collections of Land Revenue to the end of September 1858 are shown at Rupees 2,10,505, while, according to the D C and B return of that month, they amount to Rupees 2,12,445. The difference, Rupees 1,940, should have been accounted for.

IV. Enclosure A in No. 11 shows the Talookwar D C

\* Ganjam.  
Cuddapah.  
Madura.  
Canara.  
Guntoor.  
North Arcot.

Tinnevely.  
Malabar.  
Nellore.  
Trichinopoly.  
Salem.

and B. In several districts\* the arrears sanctioned by Government to be *remitted* were included with the Talookwar collections. In future, columns 3 to 9 should contain only the actual collections, the remission may be shewn immediately after column 9, and the balance will follow in columns 11 and 12. The headings of columns 10 and 11 in the present printed forms will then be altered thus;

Column 10 "Current" into "Amount remitted."

Column 11 "Arrears" into "Current balance."

Column 12 to be opened newly to shew the balance of arrears.

V. In the above return from Tinnevely the collections are given at Rupees 1,81,316 in excess of the sum entered in statement No. 11. In his next report the Collector will explain the cause of difference, taking care to preserve due correspondence in future.

13. The balance in column 6 of this return should be particularized into current and arrears. But in the statement received from Ganjam this was not done. The Collector will in future attend to it.

STATEMENT No. 12.

14. I. Statement No. 13 gives the particulars of arrears of former Fuslies.

The balance shewn in column 12 of the above return from Ganjam differs from that in column 13 of Statement No. 11 by Rupees 2,803-5-2. In his report of Fusly 1268 the Collector will explain the difference, and make the balances in the two returns agree in future.

II. The amount of irrecoverable arrears proposed by him for remission in the above statement, differs from his recommendation in paragraph 38 of the Settlement Report, as shewn in the margin, while the sums entered in both returns should agree as directed by the Board in paragraph 10 of their Circular dated 16th July 1858.

III. In column 11 of the above return received from Trichinopoly, the irrecoverable arrears of Fuslies 1262, 1263 and 1264

| Fuslies.  | As per Statement No. 13, col. 11. | As per Remarks in Statement No. 13. | Difference. |
|-----------|-----------------------------------|-------------------------------------|-------------|
|           | RS. A. P.                         | RS. A. P.                           | RS. A. P.   |
| 1262..... | 278 1 9                           | 240 15 2                            | 31 2 7      |
| 1263..... | 613 2 0                           | 124 11 11                           | 488 6 7     |
| 1264..... | 0 8 3                             | 25 9 2                              | 25 0 11     |

are given differently\* from those in the remark column of the same statement. From paragraph 36 of the Collector's report, the Board understand how the difference in the arrears of Fusly 1262 has arisen; but similar explanation has not been furnished for the other differences. In the remark op-

posite to Fusly 1264, Rupees 25-9-2 are stated to have been transferred to "recoverable," but under that head in column 9 of the statement the Board find only Rupees 0-8-3. These inaccuracies should be avoided.

IV. The balances to the end of September 1858 shown in the statement from Madura do not correspond with those in No.

|                         | Shrotrium Jody. | Ryotwar.    |
|-------------------------|-----------------|-------------|
|                         | RS. A. P.       | RS. A. P.   |
| As per Statement No. 11 | 232 8 1         | 12,088 7 9  |
| Do. " 12                | 280 2 9         | 12,040 13 1 |
|                         | 47 10 8         | 47 10 8     |

sets of entries is correct, and to make the two balances tally in future.

V. In several districts, the Fuslywar details of Land Revenue arrears are still given in the aggregate. Particulars should be furnished separately for "permanently settled" and "not permanently settled lands."

VI. The irrecoverable arrears recommended for remission in column 11 of statement No. 13 have not been detailed by all Collectors in the manner required by the Board. It is therefore requested that, in future, a foot note be appended to the column shewing the amount of irrecoverable balance proposed by the Collector for remission up to last Fusly, distinct from that recommended for remission in the current year. The latter sum, as to its component items of revenue as Land Revenue, Moturpha, &c., should be entered in the same foot note. As regards the former, the collections which may have been made subsequent to the Collector's recommendation should be brought to account under the head of "Extra Revenue" in statement No. 9, and be detailed Fuslywar and Itemwar in that statement.

VII. The column of remarks should contain explanations of the transfers of sums from the recoverable head to "irrecoverable" or "doubtful" and vice versa.

15. I. Except for any difference caused by the item "Refunds of charges," the collections in this statement should agree with those in statement No. 11. But in Tanjore and Tinnevely, they differ,

|            | As per No. 11. | As per No. 14. | Difference. | as shown in the    |
|------------|----------------|----------------|-------------|--------------------|
| Tanjore... | 56,01,851      | 55,97,127      | 4,24        | margin, owing in   |
| Tinnevely. | 36,22,771      | 36,14,511      | 8,260       | the former case to |

certain marine collections having been included in statement No. 11 under the head of "Extra Revenue." The Board consider that the marine collections, being of a general nature, should not form part of any of the items exhibited in the statements submitted to them. Such collections should, therefore, be excluded altogether from the future statements. The Collectors of those districts in which this item of receipt exists, will attend to the above instruction, in supersession of that conveyed in the Board's letter of 7th November 1853, No. 2313.<sup>(b)</sup> The difference in Tinnevely is the amount of compensation granted to the Zemindars on account of the resumption of the Moturpha Revenue in their estates under the authority of Government, dated 22d November 1853, R. D., No. 1303. The Board observe that the shortest and most convenient mode of adjusting this compensation in the accounts is by deducting from the permanent peishcush of each estate its amount of compensation, and exhibiting the remainder only as the Government demand. This course should be followed in future, and the Collector will be good enough to explain under what circumstances the amount was included in collections hitherto, and whether the compensation was disbursed in cash, and if so, to what head debited in the accounts.

II. With regard to the sum of Rupees 3,200, the sale proceeds of Government plantations entered in statement No. 14 received from Bellary, the Collector will state why it was not brought to account under the head of "Extra Revenue" in statement No. 9. He will also inform the Board of the nature of the items composing Rupees 20-1-0 under the general designation of "Small Farms and Licences" and the date of the Accountant General's order therein referred to.

III. With respect to the total of charges shewn in column 3 of the abstract at the end of statement No. 14, the returns from several districts fail to furnish the particulars required. In future, all Collectors will append invariably to this column, a foot note distinguishing the total charges into,

<sup>b)</sup> Superseded by this C. O. and therefore not given here as a foot note.

2d Sept. 1859.]

1st. Establishment charges, viz. the salaries of Collector, buzur and district servants, and the saderward.

2nd. Extra charges comprizing all other items.

16. Having thus reviewed the accounts which accompanied the Collectors' Settlement Reports for Fusly 1267, and offered remarks for their correct preparation in future, the Board will now proceed to notice a few points connected with the reports themselves. A few of these reports, especially those from Kurnool and Tinnevely, are encumbered with numerous detailed statements containing, in most cases, the talookwar particulars and repetitions of what is shewn in the separate accounts which accompanied them. In many places, slips of paper are pasted to the report, thus rendering them inconveniently large and answering no particular purpose. They should in future contain only brief abstracts, wherever necessary, reference being made to the number of the enclosure for further particulars. The Board hope that these observations will be kept in view when drawing up future reports.

17. In the preparation of a general report in this office on the settlement of Fusly 1267, much inconvenience has been experienced in consequence of the reports from Collectors not being drawn up in an uniform manner. The Board, therefore, resolve to request that, in submitting the results of the settlement of Fusly 1268, and those of future years, the Collectors will notice the subjects embraced by the reports in the following order, in supersession of that prescribed in the C. O. of 14th September 1854.

1st. Villages at which the settlement was made.

2d. Variations in the number and tenures of villages, with remarks on the number of puttahs that may not have been renewed.

3d. Season and sanitary state of the district, the latter to include a brief account of the benefits of vaccination and the extent of its operations.

4th. Prices of grain. The measures taken to ensure the accuracy of these returns should be briefly noticed.

16TH SEPTEMBER, 1859.

*Vide C. O. 6th Feb. 1857.* Paragraph 4 will be circulated separately to all Collectors for information and guidance. The case alluded to by Government was one in which the crops of a sub-tenant were attached and sold for the arrears due to Government by the puttahdar. The Government wish that in such cases in future the land in the actual occupation of defaulters shall be attached, and not the crops of sub-tenants, but in cases where the puttahdar may hold no lands himself, or where the value of such lands may not suffice to cover the amount of his default, the lands in the occupation of his sub-tenants will of course be liable to attachment and sale, without disturbing the occupation of the sub-tenants, who will become the tenants of the purchaser on the same terms as they formerly were in relation to the defaulter.

*Govt. Pro. 10th Sept. 1859, R. D. No. 1221.*

**Para. 4.** The Governor in Council considers it to be very important to recognize and encourage the practices of sub-letting land, and to strengthen the titles of tenants; but this object cannot be attained if such practices as the present are allowed. The Government fully approve of the Board's intention to direct that in future similar cases, land in the actual occupation of the defaulter shall be attached, instead of the crops of sub-tenants; and in their opinion the order should go further, and prohibit entirely the attachment of the bonâ fide crops of the tenants defaulters.

17TH SEPTEMBER, 1859.

*Vide C. O. 2d Aug. 1858.* A packet containing Postage Stamps, despatched from the huzur station, in one of the Collectorates, to a Tahsildar, through the talook and regular post, having been lost in transit, and all hope of tracing it being vain, in consequence of the lax system which prevailed of despatching stamps, I am directed by the Board of Revenue to call your attention to the subject, in order that proper measures may be adopted in your district for the safe transmission of stamps from the huzur to the talooks.

2. The Board consider that it should be the rule to send all supplies of stamps to the talooks by the return peons who have brought remittances to the huzur, but should it be really necessary at any time to forward them by post, they should be made up in banghy parcels, and the usual receipt obtained at the Post office for their delivery there. Previous notice of the intended despatch should be given to the talook authorities, and a subsequent letter should notify despatch, and require immediate acknowledgment.

3. Nothing should appear in the address of packets containing valuable enclosures to draw attention to their contents.

17TH SEPTEMBER, 1859.

*From H. M. Secy. of State, to Govt. of Fort St. Geo. 28th July, 1859, No. 9.*

For some years past, a large number of letters, some in English, and others in different native languages, have been forwarded through the Post office, to the address of Her Majesty, and since the assumption of the direct Government of India by the Crown, the number of these communications has increased, and may still further increase. It is desirable, therefore, that you should adopt measures to make it more generally known, that all memorials or other communications addressed to Her Majesty, should be forwarded through the local Governments of India. These communications you will transmit to me in the several departments in which the subject treated of belongs, and when they are written in the native languages, translations into English should be attached to them.

*Govt. Pro. 14th Sept. 1859, No. 1240, R. D.*

Ordered to be communicated to the Board of Revenue, who will instruct Collectors to make known, throughout their districts, by means of their Gazettes, the purport of the Despatch from the Secretary of State.



20TH SEPTEMBER, 1859.

Vide C. O. 25th July, 1859,  
 " 21st Sept. 1859.  
 \* *Annuced.*

Circulated to all Collectors, with copy of the Rules\* approved by Government, which they will adopt for future guidance, and publish throughout their respective districts.

Govt. Pro. 17th Sept. 1859, No. 1256, R. D.

The Governor in Council approves the draft rules submitted with this letter,† with the trifling verbal alteration noted therein; and requests the Board of Revenue to circulate them for the information and guidance of Revenue officers, and to direct Collectors to make them known throughout their districts.

## CIRCULAR.

It having come to the knowledge of the Board, that no uniform practice exists in regard to the regulations for permitting the ryots to turn to advantage natural sources of irrigation, the following are, with the approval of Government, published for general adoption.

The Collectors will give the utmost publicity to these rules in their respective districts.

## RULES.

I. The Government revenue from land, consisting properly in payment for the use of the land, and payment for water supplied by Government, no extra demand under the denomination of "Teerwa jasty," "Fusul jasty," or any such term, shall hereafter be made, in any case, in excess of the Tarum assessment on the land, on account of advantages derived from irrigation supplied by natural pools, or jungle streams, in the improvement of which the Government have had no concern, and incurred no expense; *always provided* that the use of such water shall not interfere with the supply to any Government work, and that the right of Government to execute, at any future time, any works whatever, for the improvement of such sources of supply, and the extension of their benefits, shall remain unaffected by such

intermediate usufructuary enjoyment. *Provided also*, that before any private individual shall proceed to erect, or otherwise form, any new works of permanent character for utilising the water of such jungle streams or natural pools, such as an annicut, or new spring channel in the bed of a stream, he shall fully conform to the following rules.

II. Any ryot wishing to erect, or construct, any such new permanent work shall, in the first instance, apply to the Collector for permission, stating distinctly the nature and dimensions of the proposed work, and the precise locality selected for it.

III. On receipt of such application, the Collector will immediately direct the Tahsildar of the talook, or other competent officer, to inspect the locality, and ascertain, by careful enquiry, whether the proposed work will cut off, or sensibly diminish, the supply of any other public or private irrigation work, or interfere with the cultivation, irrigation, or drainage of any lands in its vicinity, so as to give just cause for complaint.

IV. If this enquiry shows that no injury will be caused to existing interests, the Collector will grant permission to the applicant to proceed with the work, subject to the approval of its plan by the District Engineer, whether before, during, or after its execution, according to circumstances.

V. Should the Engineer officer be of opinion that, for the security of others, the work needs to be strengthened, or in any way altered or extended, as for instance, by the execution of additional facilities for drainage, or extra sluices, the work so pronounced necessary shall be executed by the owner, within a suitable time to be fixed by the Collector, under the penalty for neglect of the exemption from additional assessment being withdrawn, and the whole work taken under the control of Government without compensation.

VI. Should the lands of other ryots be in any way affected by the proposed work, the projector must, in the first instance, produce their written consent to it, before it will be allowed to proceed, and no claim to recover payment from them for benefit derived from the work shall be entertained, without the production of their written agreement for the execution of the work, and for the payment claimed.

21st SEPTEMBER, 1859.

*Vide C. O. 21st Feb. 1859.* With reference to paragraph 6 of Extract Minutes Consultation in the Revenue Department, No 186, dated 11th February 1859, and paragraph 2 of the Circular from this office, dated 21st idem, promising to communicate the weight and wholesale price of paper suitable for office use, in substitution of country paper recently discontinued, I am directed by the Board of Revenue to inform you that, from a variety of specimens obtained through the Superintendent of Stationery, the Board selected, as well suited for office purposes, a specimen of French foolscap, bearing the water mark of "Smith and Meynier Fiume," priced at six Rupees per ream in Madras (subject to a discount of three per cent. if taken in large quantities) and weighing 10½ lbs. per ream. You may consider the above as an approximate standard of weight and price to guide purchases in the districts.

21st SEPTEMBER, 1859.

*Vide C. O. 29th May 1837.* Under instructions from Government, I am directed by the Board of Revenue to request that you will explain clearly, and in simple language, in your District Gazette, the revised Petition Rules published in the *Fort Saint George Gazette* of 5th April 1859, page 685, and take all necessary steps to make them fully understood by the people.

21st SEPTEMBER, 1859.

*Vide C. O. 20th Sept. 1859.*  
*" 31st Oct. 1859.* In forwarding to you the accompanying rules for the protection of works of irrigation, prepared by the Chief Engineer, for the guidance of revenue and village officers, I am directed by the Board of Revenue to request, that you will direct the talook and village officers to adopt them in practice, and to notify them widely in the villages, publishing them also in your District Gazette.

# ORDERS FOR THE GUIDANCE OF REVENUE AND VILLAGE OFFICERS FOR THE PROTECTION OF WORKS OF IRRIGATION.

1. Before the 15th October\* all Canalahs† are to be cleared.
2. The bunds of tanks are to be carefully inspected, and holes or other trifling damages repaired according to established custom.
3. When heavy rain falls, the Taliares shall be sent to watch the bunds, and shall immediately report any appearance of danger.
4. The Moonsiffs or other village officers shall inspect the tanks as often as possible.
5. When a breach appears likely to happen, the village coolies shall be summoned and employed in the usual means of preventing it.
6. Notice of danger shall be sent in good time to the nearest subordinate of the Department Public Works.
7. When a breach has taken place, the village coolies shall be at once employed in forming a ring bund to save the cultivation.
8. The Executive Engineer will see that all work is duly and fairly paid for, except those trifling repairs which the people are bound to perform, and which the Revenue officers are empowered and required to enforce.
9. The Tahsildars shall, without fail, report to the Collector, all cases of neglect of ordinary measures for the safety of tanks, and shall warn the people that no claims for remission of revenue will, in such circumstances, meet with attention.
10. Tahsildars and their subordinates shall visit as many tanks as possible before and during the monsoon, to see that these orders are carried into effect.
11. These orders shall apply to river channels, annicuts, sluices, &c., as far as circumstances allow.

23D SEPTEMBER, 1859.

*Govt. Pro. 16th Sept. 1859, No. 1250, R. D.*

*Vide C. O. 6th March 1860.* Read the following Proceedings of the Madras Government in the Public Department, dated 12th Instant, laying down rules for writing Oriental words in Roman Characters.<sup>(i)</sup>

Ordered to be communicated to the Board of Revenue, for circulation to all the Revenue officers; also to the Director of Revenue Settlement, the Inam Commissioner, and the Conservator of Forests.

2. The Government attach much importance to the strict observance of the instructions now conveyed.

23D SEPTEMBER, 1859.

*Vide C. O. 26th March 1860.* Ordered that the above order of Government,\* and the approved forms of Title-deeds, together with the proceedings of Government, dated 5th August 1859, No. 1053, R. D., be circulated to all Collectors for information and guidance.

2. The Board request them to take the necessary means to make the order of Government, and the rules laid down in it, generally known throughout their districts, and to encourage the holders of land, of any of the descriptions specified, to take advantage of its provisions.

3. Collectors will observe that, until further orders, applications made under the rules, are to be submitted through the Board, for the orders of Government.

*Govt. Pro. 5th Aug. 1859, No. 1053, R. D.*

† December 31st 1858. A late despatch from the Home Government to the Government of India,†

<sup>(i)</sup> The Proceedings of Government in the Public Department, and the accompaniments, are printed in pamphlet form.

discussed the policy of permitting the redemption of the land tax in India, and the creation by that means of absolute freeholds.

2. The objection to such redemption in India has always been felt to be, that in this country, the land tax is the main constituent of the public revenue, and not a mere insignificant portion of it as in England. In the opinion of this Government, this objection is decisive as respects the land revenue generally; and they would deprecate such a sacrifice of the State income. But the objection does not apply to building land, and land occupied by buildings. Such land is limited in total extent, and unimportant as respects the revenue; but at the same time it is very largely distributed throughout the community, and it is a species of property in which security of tenure is peculiarly important, and is recognized to be so in all countries.

3. With the view of giving house-owners in this country the advantage of an absolute freehold right, the Governor in Council has resolved to sell outright the fee-simple of all land now used, or hereafter required and available for building, without any reservation of quit-rent, and with an absolute and indefeasible title.

4. The operation of this resolution will vary according to the nature of the case.

First; land hereafter sought for building purposes, by Europeans or Natives, will be put up to auction sale and sold out and out to the highest bidder, the upset price being twenty times the amount of the yearly quit-rent or tax on the land.

Second; in the case of land now occupied wholly or in part by buildings and paying quit-rent, or justly liable to it, the owners shall have the option of converting it into freehold, by payment of a sum of money equal to twenty times the yearly quit-rent.

Third; in the case of land in towns now actually occupied, and not liable to quit-rent, and not being inám, or grámanattam or village site, it shall be open to the holder to convert his holding into an absolute freehold tenure, on application only, and without any payment. The applicant however will be required to produce good *primá facie* evidence of title, equal to that arising in the preceding case out of the payment of quit-rent and holding the puttah.

5. In all three cases above described, a title deed will be given

on the completion of the transaction, under the seal of the Government, declaring the absolute title of the holder, free of all demands on account of land revenue, and with full power to the holder to alienate the land, or dispose of it otherwise at pleasure.

It is to be understood however that this transaction will not affect the liability of the premises to payments for municipal or other local purposes, or for the moturfah so long as that tax shall continue.

It is also to be understood that the title so to be given by Government will be absolute only as against Government. It will be given on *prima facie* evidence of title; but other parties claiming the land will be as free as before to sue the holder in the Civil Courts.

6. This order will be held to apply to the contemplated railway towns. The existing arrangements\* respecting these towns are based on a yearly quit-rent and a small fine on entry. The terms have not yet been taken advantage of in any single instance; they are hereby wholly abrogated, and those above detailed are substituted for them. The other rules and regulations respecting these towns, viz. all excepting those relating to the two points above specified, will still remain in force.

7. The foregoing paragraphs have reference to land occupied for buildings. But the Governor in Council is further of opinion that, in the Collectorate of Madras, the rules may have a larger application. In this district the land revenue is very limited; the total revenue in it amounts to fifteen lacs of Rupees, independently of Sea Customs; but the land revenue, excluding what is called ground-rent, is no more than Rupees 68,000. This small sum is paid by nearly 30,000 persons; and the land is occupied partly by buildings, and partly in gardens and rice fields. Considering the circumstances of this Collectorate, the large proportion of the land occupied with buildings, the insignificant amount of the land revenue, and the special importance of valid titles in such a locality, the Governor in Council resolves to make this order applicable to the whole of the tax-paying private land within the Collectorate of Madras. The case of the Government land occupied on a monthly ground-rent will be considered separately after further enquiry.

8. For similar reasons he resolves to make the order applicable also to the whole of the land on the Nílgi, the Sherveroy, and Pulney Hills, and to coffee lands in the Wynaud talook. In the last mentioned case it will generally be the land tax only that is redeemed, not the proprietor's fee or rent; but where the proprietary right is vested in the Government, he will be prepared to allow the redemption of the rent also.

9. The foregoing rules contemplate the redemption and extinction of the land tax; but some holders of tax-paying land, from want of capital or other cause, may be unable, or indisposed, to redeem the tax. In such cases the Governor in Council will be prepared, with the view of strengthening the tenure, to issue, in place of the yearly puttahs, permanent title deeds, under the seal of the Government, and resembling in every respect the absolute freehold title deeds spoken of above in para. 5, except in reserving the usual yearly tax or quit-rent.

In such cases also, this qualified freehold will be capable of being at any time converted into an absolute freehold, by the payment of a sum equal to twenty years' tax or quit-rent.

10. Resolved that this order be communicated to the Board of Revenue, with the request that they will take the necessary means to make it generally known throughout the districts, and to encourage the holders of land of any of the descriptions specified to take advantage of its provisions.

11. Resolved also that they be requested to submit for approval drafts of title deeds to be issued in the several cases; these should be based on those approved for the Ináms, with the necessary modifications to suit the different circumstances of the land.

Govt. Pro. 21st Sept. 1859, R. D. No. 1271.

The Government have carefully considered the forms of Title Deeds submitted by the Board of Revenue

\* 23d Aug. 1859, No. 3328. with this letter\* for lands coming under the operation of the order of the 5th August 1859, No. 1053, and have made certain alterations therein. They now sanction the revised forms, and order their adoption in the cases they are intended to meet.

2. The revised forms are six in number, from A to F; their several uses are as follow.

Form A is to be used in cases coming under clause first para. 4 of the order of August 5th, including the railway towns referred to in para. 6.

Form B is for cases under clause second para. 4, when the owner wishes to redeem the tax on his land. It will apply also to all lands held for a permanency on a fixed annual payment, whether on puttah or on grant, and whether in the provinces or at the Presidency.

Form C is for cases under clause second of para. 4, when the owner may not wish to redeem the land tax.

Form D is for land coming under clause third of para. 4.

Form E is for the lands held on terminable lease on fixed payment, whether at Madras, or on the Nilgiri hills, or elsewhere, when the owner may wish to redeem the land tax.

Form F is for the same description of lands, when the owner may not wish to redeem the land tax, but only to get a permanent title under para. 9 of the order.

3. Referring to para. 4 of the Board's letter, the Government observe that the scheme of railway towns having failed as a separate arrangement, and having merged in the general rules applicable to the disposal of building land, the special appropriation of the purchase money and quit-rent to municipal purposes in such towns has dropped; but any towns that may be established in connection with Railways will participate in the benefits offered by the recent\* order for the encouragement of municipal action.

\* Order dated 20th June 1859,  
No. 813, C. O. 28th idem.

4. In para. 9 the Board inquire whether the holders of land on the Nilgiris are to have any abatement in consideration of the purchase money already paid by them. In consideration of the money so paid these holders have obtained properties subject to the payment of quit-rent; if they desire to extinguish the quit-rent by the payment of a gross sum, it must be at the rate of twenty years' purchase of the quit-rent as in other cases.

5. The Board will now circulate the forms and this order to Collectors, and direct them to make known the intentions of Government throughout their districts. Applications made under the

rules should, till further orders, be submitted through the Board of Revenue for the orders of Government. Care should be taken to prevent all needless delay, and full information should be sent with each application.

6. The Proceedings of the Board of Revenue dated the 2d October 1858, relating to the assessment of coffee lands in Wynaud, will be separately considered.

FORM A.



Whereas A B has purchased at public auction, under paragraph 4 of the order of the Madras Government, dated 5th August 1859, No. 1053, the land specified below, and has paid into the Treasury at the sum of Rupees being the purchase money of the said land, tax-free, I hereby, acting under the authority of the Governor in Council of Madras, confirm the said land to the said A B and his heirs, in permanent property, free of all demand on account of quit-rent, assessment, or other land-tax.

Provided however that this Certificate in no way affects the liability of the said land to payments for municipal or other local purposes, or for the Moturpha;

*Specification of the land.*

| District. | Taluq. | Village. | Name if any. | Boundaries. | Extent. |
|-----------|--------|----------|--------------|-------------|---------|
|           |        |          |              |             |         |

By order of the Government of Madras.

C. D.

Collector.

## FORM B.


 GOVERNMENT  
SEAL

Whereas A B, registered proprietor of the land hereunder specified, has, under clause second of para. 4 of the order of Government dated August 5th 1859, No. 1053, paid into the Treasury at the sum of Rupees \_\_\_\_\_, in redemption of the quit-rent or land-tax now payable on the said land, I hereby declare, under the authority of the Governor in Council of Madras, that the said land is henceforward free of all demand on account of quit-rent, assessment, or other land-tax.

Provided, however, that this Certificate in no way affects the liability of the said land to payments for municipal or other local purposes, or for the Moturpha; nor does it in any way affect any rights or interests which other parties than the above-said A B may have in the said land.

*Specification of the land.*

| District. | Taluq. | Village. | Name if any. | Boundaries | Extent. | Sum paid. | Date of payment. |
|-----------|--------|----------|--------------|------------|---------|-----------|------------------|
|           |        |          |              |            |         |           |                  |

By order of the Government of Madras.  
C. D.

Collector.

## FORM C.


 GOVERNMENT  
SEAL

Whereas A B, registered holder of the land specified below, has made application under clause second of para. 4, and para. 9 of the order of Government, of August 5th 1859, No. 1053, that the said tenure may be changed to a permanent holding, I hereby declare, under the authority of the Governor in Council of Madras, that the said land is the permanent property of the said A B, subject to the regular yearly payment of the sum of Rupees \_\_\_\_\_ now payable thereon to Government as quit-rent.

Provided that this quit-rent shall be paid for each Revenue year, to the proper receiving officer, on or before the 31st March in that year, failing which it will be recoverable by the ordinary process.

Provided, also, that the said A B, or other lawful owner of the said land, shall be at liberty at any time to redeem the aforesaid annual payment, by paying to Government the sum of Rupees \_\_\_\_\_, being equal to twenty times the amount of the said yearly quit-rent; and that on such payment, a Certificate shall be given to him, declaring the land to be thenceforward free from all payment of revenue or quit-rent.

Provided, also, that this Certificate in no way affects the liability of the above said land to payments for municipal or other local purposes, or for the Moturpha; nor does it in any way affect any rights or interests which other parties than the said A B may have in the said land, or any of the other conditions on which it is now held.

*Specification of the land.*

| District. | Taluq. | Village. | Name if any. | Boundaries. | Extent. |
|-----------|--------|----------|--------------|-------------|---------|
|           |        |          |              |             |         |

By order of the Government of Madras.

C. D.

Collector.

23d Sept. 1859.

## FORM D.


 GOVERNMENT  
SEAL.

Whereas A B has produced good *prima facie* evidence of his title to the premises hereunder specified, now held by him free of quit-rent or other land-tax, and not justly liable to any such payment according to the custom of the District and the regulations of Government, and has applied for a Certificate under Clause third, para. 4, of the order of Government of August 5th 1859, No. 1033; I hereby declare accordingly, under the authority of the Governor in Council of Madras, that the said land is permanently exempt from all demand on account of quit-rent, assessment, or other land-tax.

Provided, however, that this Certificate in no way affects the liability of the said land to payments for municipal or other local purposes, or for the Moturpha; nor does it in any way affect any rights or interests which other parties than the said A B may have in the said land.

*Specification of the land.*

| District. | Taluq. | Village. | Name if any. | Boundaries. | Extent. |
|-----------|--------|----------|--------------|-------------|---------|
|           |        |          |              |             |         |

By order of the Government of Madras.

C. D.

Collector.

23d Sept. 1859.]

## FORM E.


 GOVERNMENT  
SEAL.

Whereas A B, holder of the land hereinunder specified on terminable lease, has made application under para. 8 of the order dated 5th August 1859, No. 1033, that the said tenure may be changed into a permanent holding, and has also paid into the Treasury at the sum of Rupees , in redemption of the quit-rent or land-tax now payable on the said land, I hereby declare, under the authority of the Governor in Council of Madras, that the said land is the permanent property of the said A B, free of all demand on account of quit-rent, assessment, or other land-tax.

Provided, however, that this Certificate in no way affects the liability of the said land to payments for municipal or other local purposes, or for the Moturpha; nor does it in any way affect any rights or interests which other parties than the abovesaid A B may have in the said land.

*Specification of the land.*

| District. | Taluq. | Village. | Name if any. | Boundaries. | Extent. | Sum paid. | Date of payment. |
|-----------|--------|----------|--------------|-------------|---------|-----------|------------------|
|           |        |          |              |             |         |           |                  |

By order of the Government of Madras.

C. D.

Collector.



Whereas A B, holder of the land specified below on terminable lease, has made application under paras. 8 & 9 of the order dated 5th August 1859, No. 1053, that the said tenure may be changed into a permanent holding, I hereby, acting under the authority of the Governor in Council of Madras, confirm the said land to the said A B, and his heirs, in permanent property, subject to the regular yearly payment of the sum of Rupees now payable thereon to Government.

Provided that this quit-rent shall be paid for each Revenue year to the proper receiving officer on or before the 31st March in that year, failing which it will be recoverable by the ordinary process.

Provided, also, that the said A B, or other lawful owner of the said land, shall be at liberty at any time to redeem the aforesaid annual payment, by paying to Government the sum of Rupees, being equal to twenty times the amount of the said yearly quit-rent; and that on such payment, a Certificate shall be given to him, declaring the land to be thenceforward free from all payment of revenue or quit-rent.

Provided, also, that this Certificate in no way affects the liability of the above said land to payments for municipal or other local purposes, or for the Moturpha; nor does it in any way affect any rights or interests which other parties may have in the said land, or any of the other conditions on which it is now held.

*Specification of the land.*

| District. | Talug. | Village. | Name if any. | Boundaries. | Extent. |
|-----------|--------|----------|--------------|-------------|---------|
|           |        |          |              |             |         |

By order of the Government of Madras.

C. D.

Collector.

29TH SEPTEMBER, 1859.

*Govt. Pro. 24th Sept. 1859, R. D. No. 1294.*

Under the rules of the 9th February 1830, No. 114\* batta is allowed to servants on the Collector's office establishments, whose pay amounts to, or exceeds, 10 Rupees a month; but this order excludes Duffadars, Delayets and Peons.

2. The order of the 15th March 1859,† directed that batta at one anna per diem should be paid to all Peons, Delayets, Duffadars, &c. of the Collector's office, receiving salaries up to Rupees 7 per mensem, and two annas to the servants of the same classes, whose salaries might exceed that amount.

3. There remain a number of servants, whose pay is less than 10 Rupees, but who are not Duffadars, Delayets or Peons; and who are thus excluded from the benefit of both orders. The Governor in Council resolves, in accordance with the recommendation of the Board of Revenue, to make the order of the 15th March 1859, applicable to these servants also.

3D OCTOBER, 1859.

The order of Government, dated 28th February 1859, referred to in the foregoing proceedings,‡ was sent to the Collectors with the Board's Circular, dated 28th March 1859. Finding, however, that none of the Collectors, except the Collector of Trichinopoly, furnished them with the progress reports in question, the Board addressed a second Circular on the 21st July 1859, furnishing a form of report, and directing that it should be submitted punctually once every month. The reports have been received from only a few of the Collectors for August last; and it was the intention of the Board to send the whole when received to Government, with an abstract of their contents. This they are not yet able to do, and as the Government request that the latest reports may at once be submitted, they resolve to forward those received for August last from a few districts.



[3d Oct. 1859.]

2. The Collector of Chingleput lately sent an estimate of the cost of paper required for the preparation of these Registers, and was directed to incur the necessary expenditure at once, and after the work shall have been completed to apply for sanction for any excess that may be found over the fixed *saderward*. No reports of any description have been received from the other Collectors. Their attention has again been recently called to the subject by the Board's Circular, dated 25th August 1859.

3. The Board now resolve to circulate to the Collectors the proceedings of Government recorded at the head of this paper; and request again their particular attention to the punctual transmission of these reports called for by Government. The Collectors who have not yet responded to the call, should clearly understand that further disregard of those orders will not be permitted. The Board expect that the reports due for September will be despatched by each Collector positively before the 15th of next month, and they will be under the necessity of bringing to the notice of Government any cases of neglect to attend to these instructions. The Collectors will give close attention to the matter, and see that these Registers, to which the Board and Government attach so much importance, are completed without further delay.

4. In paragraph 12 of the Board's Circular, dated 28th March 1859, the Collectors were requested to be particular in reporting, at the close of *Fusly* 1268, what exceptions might still remain to the complete introduction of the new forms of village accounts. Nearly three months have elapsed since the close of the *Fusly*, and the Board observe with regret and displeasure that none of the Collectors has yet attended to those instructions. They now direct that this report be positively submitted to them by the 15th of next month. The Collectors will state distinctly whether the new forms were brought into complete and exact operation, and with what exception, and if not so introduced, what are the reasons for the delay.

5. The Collectors of the districts where the *Amani* system exists, will report whether those forms have been fully brought into

5th Oct. 1859.]

use. The Collectors of Tanjore and Tinnevely will give similar information respecting the *Oolungoo* villages in their districts.

6. The Board confidently expect that the requisition contained in this Circular will be promptly complied with.

*Govt. Pro. 22d Sept. 1859, R. D. No. 1279.*

In the latter part of paragraph 4 of the order of the 28th February 1859, No. 256, the Board of Revenue were requested to direct the Collectors to furnish Statements for the 15th and 31st of every month, reporting the progress made in the village Registers till they shall be completed, and to submit the same to Government; but not a single report of the nature in question has come before Government during the subsequent six months. The Governor in Council now wishes to call the attention of the Board to that order, and to desire that they will immediately send up the latest of these reports which they may have received for each district, with an abstract of the whole, accompanied by a short report of the progress made in the several districts in the important work of preparing the registers referred to. The Board will take measures also to have the reports submitted punctually for the future; and it is requested that they will not again overlook the order to lay them before Government.

2. The Government have to point out to the Board also, that they have wholly failed to act on the order in paragraph 23 of the same proceedings, to inform Government at once of the progress made in introducing the new forms of village accounts.

3. The Board will now be pleased to supply this omission; and also to report as likewise directed in the latter part of the same paragraph, what exceptions still remain to the entire adoption of the form in every district.

5TH OCTOBER, 1859.

*Govt. Pro. 29th Sept. 1859, No. 1325, R. D.*

The Salem District Gazette of the 23d instant contains, at page 310, some general news respecting Nana Sahib and his adherents. The Gov-

*Dated 1st April 1857, No. 311, (j)* ernment have already forbid-  
*" 20th Nov. 1857, No. 1189, p. 8. (k)* den the publication in these  
 Gazettes of matter the truth of  
 which may be open to doubt; and they now again resolve to  
 direct the Board of Revenue to prohibit the Collectors from al-  
 lowing a place in the District Gazette to mere news.

5TH OCTOBER, 1859.

*Govt. Pro. 1st Oct. 1859, P. W. D. No. 2348.*

*Vide C. O. 10th Oct. 1859.* Certain ryots of Nadungunum in Chin-  
 gleput took 102 kànīs of nunjah imme-  
 morial waste on kaul in August 1854. The land was a portion  
 of 182 kànīs of immemorial nunjah waste situated under a tank  
 which has been in a breached and useless condition for upwards  
 of forty years. In consequence, no doubt, of this want of irri-  
 gation, the assessment is extremely light, only Rupees 224-14  
 for 102-12-12 kànīs, or very little above two Rupees a kàni.

2. The terms of the kaul were that the land should be tax  
 free for the first year, and that thereafter one-fourth of the as-  
 sessment should be laid on in each year, so that the land would  
 come to the full assessment in the 5th year of the kaul. No

(j) The Government remark that an Official Gazette has for some time  
 been issued in Guntoor, and they can see no objection to the issue of  
 a similar publication in Salem; but they are of opinion that it should  
 not contain editorial articles, correspondence on any subject, or comments on  
 the Proceedings of the Courts or the Cutcheries. Articles 10, 11 and 12  
 in the list of the contents of the number already published, are considered  
 out of place in an official paper published at the Government Press. There  
 is no objection to the publication of the Proceedings of the Municipal Com-  
 mittee unaccompanied by editorial comments.—*E. M. C. 1st April, 1857,*  
*R. D. No. 311.*

(k) 3. Among the items of intelligence communicated to the people in the  
 Gazette, the Government notice the death of the king of Delhi and the  
 apprehension of Nana Sahib, two events which there is no reason to sup-  
 pose have occurred. The Collector will remember that the people should be able  
 implicitly to rely on information contained in a Gazette published under his  
 authority, and will be careful not to put forth matter the truth of which  
 may be open to great doubt.—*E. M. C. 20th Nov. 1857, R. D. No. 1189.*

stipulation appears to have been made for the repair of the tank  
 by Government; and it was probably the intention of the kaul-  
 dars either to repair it partially themselves, or to dig wells, or  
 to cultivate dry crops only; perhaps all three on different parts  
 of the land.

3. In the second and third years the kauldars paid what was  
 stipulated; but in the fourth and fifth they were allowed to pay  
 at the kaul rate on the cultivated portion only, the remainder  
 being remitted to them. The Governor in Council disapproves  
 of this proceeding. Kauls are objectionable except in a few spe-  
 cial cases; but their evils are aggravated when they are thus  
 permitted to be broken at will by the kauldars, and their terms  
 are only maintained on one side. Thus dealt with they teach  
 ryots improvidence, and they also increase the occasion for that  
 corrupt solicitation of revenue servants and corrupt compliance  
 on their part, which it has long been the aim of Government  
 to reduce to a minimum, by getting rid of discretionary annual  
 remissions as much as possible, and reducing the yearly settle-  
 ment to fixed rules.

4. The Board of Revenue will make known to Collectors the  
 desire of Government that when kauls are given, their terms should  
 be strictly enforced.

6TH OCTOBER, 1859.

*Communicated to all Collectors for in-*  
*Vide C. O. 8th June 1859.* formation and careful observance.

2. The Board apprehend that no difficulty will be found in  
 complying to the letter with the instructions of Government.

*Govt. Pro. 28th Sept. 1859, R. D. No. 1312.*

So much delay has occurred in printing the Revenue Estab-  
 lishment lists of the 30th June 1859, that the Honorable the  
 Governor in Council resolves not to print those lists, but to  
 begin with those for the 31st December 1859.

2. Arrangements have been made for printing them with  
 promptitude as soon as received; and for the prevention of delay  
 in their receipt, the following orders will be attended to.

First. On the 3d December 1859 every head of an office specified in the order of March 24th \* C. O. 28th Mar. 1859. 1859, No. 399,\* will despatch direct to the Secretary to Government, a list of his establishment in the form circulated with that order, made up to the 30th November.

Second. On the evening of the 31st December, every one of the officers above described will in like manner despatch to the same address a memo. of the alterations that have occurred in his establishment since the preparation of the lists of the 3d December.

3. If these simple instructions are punctually observed by all the officers concerned, the printed lists will be completed within a fortnight after the close of the year. The Governor in Council hopes that all heads of offices will take pains to ensure punctuality in the despatch of the lists. It may be thought by some that it will be difficult to despatch the lists for the 30th November on the 3d December; but it must be remembered that in point of fact very little need be done after the former date. The lists may be prepared prior to that date, leaving nothing to be done after it but to enter the few alterations that may have occurred within the last few days of November.

4. The lists should be written in a good legible hand, so as to avoid errors in printing; and special care should be taken to prevent inaccuracies and mistakes. The names both of persons and places should be carefully spelt according to the system of orthography recently sanctioned by Government.

5. The Governor in Council knows perfectly well that there is no real difficulty in the way of the exact fulfilment of this order, and he will consider its fulfilment to be a test of the efficiency of the Manager, Deputy Collector, or other servant at the head of the English department of each office concerned.

10TH OCTOBER, 1859.

The order of Government recorded above,† having been communicated to all the Collectors with the Board's Proceedings dated 4th instant,† the Board

† See Printed Vol. of Jaminbury Reports for Fussy 1267.

10th Oct. 1859.] now proceed to issue their instructions on the several points specially noticed by Government.

2. In paragraph 7 the Government take exception to the grant of kauls as a general rule, and when these are employed to bolster up an excessive assessment on waste land, or to foster the growth of a needy class of indolent squatters and the extension of slovenly husbandry, their use is on every ground to be deprecated.

For the reclamation of heavy jungle land, of swamp, or of land infested with the "Nuth" grass, and in similar exceptional cases, the principle of the 'Kaul' may be advantageously employed, but it should as a rule be limited to these. Paragraph 16 of the Government order of 11th May 1859, No. 648,\* referred to in paragraph 7, will be communicated to all Collectors.

3. At the end of paragraph 10, regarding the large increase in the salt charges, the Government observe that it would have been more satisfactory if the charges had been examined somewhat more in detail. To enable the Board to meet the wishes of Government on this point, in respect to the charges of Fusly 1268 at least, the Collectors of all salt manufacturing districts are requested to explain clearly the causes of increase and decrease in the items of salt charges in the comparative statement of collections and charges in the Salt Department submitted with the annual settlement report. In regard to Coodewarum and other large items, the quantity of salt on which charges are incurred, and the rates and other particulars should be given in the column of remarks for the purpose of efficient check.

4. Adverting to paragraph 12, the Board give in the margin the wastage of salt in each district, amounting in all to Indian Maunds 2,83,275½, for writing off which the Government have granted sanction. The Board direct that the quantity appertaining to each district be struck off the Collectors' accounts current for November next.

5. Referring to paragraph 15, the Board observe that there was no reason for the Collector of Tahjore to retain in his accounts the sum of Rupees 5,77,297, which the Government

sanctioned to be relinquished in their orders of 13th July 1858, No. 957. In Con. 15th July 1858. It should have been written off in the course of Fusly 1268, and its retention in the accounts even up to the present time is still more unaccountable. The Collector is now directed to strike it out at once from the accounts for October 1859, and to report to the Board why this was not sooner done. The Board also observe that a sum of Rupees 9,18,000, given up by Government in their order of 22d July 1859, No. 979, on account of the increase in the demand by high prices in Fusly 1268, is still allowed to remain in the accounts of Tanjore. They direct that this sum also be written off the accounts for October 1859.

6. The particular attention of the Collectors is called to the remarks of Government in paragraph 16 and 17 of the present order, regarding the long outstanding arrears in the accounts. They will also bear in mind the observations of Government on the same subject in paragraph 4 of the orders of the 25th July \* *Vide C. O. 8th Aug. 1859.* 1859, No. 992.\* This subject has already attracted the notice of the Board, and † *Vide C. O. of that date.* in their Circular, dated 16th April 1859,† they particularly desired the Collectors to dispose of all the long outstanding arrears, and to allow no arrears to appear in their accounts of longer standing than five Fuslies at most. Under proper and sound arrangements on the part of the Collectors, there is no reason why the arrears of one year should not be disposed of at the settlement of the following one, as observed by Government. The Board hope that, as a consequence of the instructions already issued by them, the reports of the Collectors for Fusly 1268 will show indications of exertions made in this matter. It is expected that either in the course, or at the settlement of, the current Fusly, the Collectors will take special means to investigate all the arrears, and dispose of them as much as possible. Immediate measures should be adopted to get rid of all the old arrears extending over a period of more than three or four Fuslies from the present time.

7. In paragraph 19 the Government have sanctioned the remission of Rupees 4,30,505-8-0 recommended by the Board as

irrecoverable. In accordance with paragraph 3 of the Board's \* *Vide C. O. of that date.* Circular, dated 16th April 1859,\* they now forward a statement† shewing the particulars of the arrears to be written off in each district composing the sum abovementioned. The Collectors will cause these balances to be struck off in their accounts for November 1859. If any portion of the sum now sanctioned for remission has been recovered subsequently to the Collectors' recommendation, the net amount should be written off the accounts, the particulars being clearly shewn in the foot note to the statement. The Board request that all due care be taken in giving effect to these instructions, so as to avoid unnecessary correspondence on the subject of the adjustment.

8. The Collectors of the five districts named in the margin of paragraph 22 will direct their immediate attention to the large arrears specially noticed by Government.

9. Adverting to paragraph 23, the Board desire that clear explanation be invariably afforded in the settlement reports regarding any peishcush balance. The arrears under the heads of extra Revenue and Interest should engage the particular attention of the Collectors. They will please to attend to the remarks contained in paragraph 22 of the Government order.

10. From the closing paragraph of the order under notice the Collectors will see the great importance attached by Government to the early submission of the annual settlement reports. More than three months have already elapsed since the close of

Fusly 1268. The reports from the Collectors of † *Omitted.* the districts noted in the margin† have been received for that Fusly, but none of the other Collectors have yet sent in those due from them. The Government desire that the Board's report should be submitted to them before 31st December next, and to enable them to comply with this requisition promptly, the Collectors' reports should be sent at once. Those Collectors from whom the reports are due, will be pleased to submit them forthwith; no further delay can be permitted. The Board confidently hope that they will not be put under the necessity of repeating this call.

[11th Oct. 1859.]

10TH OCTOBER, 1859.

*Vide C. O. 7th April 1859.*  
 " 20th Dec. 1859. Circulated to all Collectors, who are directed to bear in mind the observations of Government, which accord with frequent remarks of the Board, that the offence of submitting really fraudulent accounts in the matters of "Shavi" and such like, on the part of the Curnums, is habitually treated too leniently.

*Govt. Pro. 6th Oct. 1859, No. 1359, R. D.*

From this report it appears that the total number of dismissals during the first half year of 1859, in five districts, was thirteen. Four of the number took place in Coimbatore.

2. On referring to the return submitted by the Collector of Coimbatore, it appears that a Gunastah named \_\_\_\_\_ was simply dismissed on the 21st April 1859, for rendering false accounts; and again in Tanjore, the Peishcar of Tiruvaramaswarum, in the Manargude Taluq, was only suspended for one year, for giving a false estimate of the produce of land, in order that the Mirasidars might be enabled to defraud Government of its just dues.

3. The Government have lately noticed that the Regulations expressly provide a heavier punishment for this kind of offence, and it is absolutely necessary that when convictions take place, the offenders should be more adequately punished.

4. It is also noticed that in Canara and Tinnevely, some native officials are under suspension for long periods pending enquiry, this should be avoided as much as possible.

5. The Government are pleased to see that the present return has been submitted with greater punctuality.

11TH OCTOBER, 1859.

*Govt. of India, to Govt. of Bengal, 21st Sept. 1859, No. 1985, received with Pro. of Madras Govt. 4th Oct. 1859, R. D. No. 1349.*

I am directed to acknowledge the receipt of Mr. Secretary Young's letter, No. 2029, dated 13th ultimo, regarding a case in

[11th Oct. 1859.]

which drawback was refused by the Calcutta Custom House, on some coffee which, having been originally imported into Akyab from Colombo, and having paid duty at Akyab, was afterwards, in consequence of its being unclearable there, and there being no opportunity of sending it thence direct to England, sent to Calcutta, to be forwarded to London.

2. In reply I am to state that the Governor General in Council concurs in the general view taken by his Honor the Lieutenant Governor that, when goods can be satisfactorily identified, there is no sound reason for refusing, at any Indian port, drawback of import duty, which has been levied at another Indian Port, and His Excellency in Council is of opinion, moreover, that the order of Government, dated 25th of January 1857, has been misconstrued, and that it was never intended to apply to such a case.

3. A copy of the present correspondence on this subject will be forwarded for the information and guidance of the Governments of Madras and Bombay.

11TH OCTOBER, 1859.

*Despatch from H. M. Secy. of State, 31st Aug. 1859, No. 11, received with Govt. Pro. 1st Oct. 1859, J. D. No. 1338.*

Your letter dated 3d May (No. 13) 1859, stating that no practical inconvenience has resulted from the rule admitting public servants to be summoned as witnesses without reference to their official superiors, having been laid before me in Council, I have to reply that the report is satisfactory, and I am of opinion that the rule should for the future be permanently adopted.

11TH OCTOBER, 1859.

*Govt. Pro. 7th Oct. 1859, No. 1365, R. D.*

*Vide C. O. 27th March 1860.*

3. The Board in para. 4 request reconsideration of the order of Govern-

Prices are affected by numerous local and varying causes; and it is often not possible to trace these with any degree of accuracy. The demands of foreign markets, the necessities of the ryot either to meet adversities of season, or the Government demand, the presence of large bodies of workmen on public works, the season and its effects on the roads, are incidental circumstances which may and do often tend to raise or lower prices, to glut or drain the markets.

Differences in the quality and comparative reputation of the produce of particular localities have also their effect both on the average of prices, and on the comparison instituted in the general return. What is first sort paddy in one district may be only the second or third sort in another.

5. The want of an uniform standard of measure in all the districts is a great obstacle in the way of obtaining correct returns of prices. In one and the same district the contents of the same measure may, and often do, vary greatly. As an instance the Board may notice the measure used in Sydapett talook, which is very different from that in use from the talook of Conjeveram, and yet both measures pass by one and the same name. The former is 120 Rupees weight and the latter 135 Rupees, thus shewing a difference of  $12\frac{1}{2}$  per cent. in so short a distance. Mr. Bayley, the late Member of the Board, has noticed this subject so fully in his valuable Treatise on Weights and Measures, that the Board think it unnecessary to enter into further detail.

6. The Board resolve to circulate these proceedings to all Collectors, and to request their special attention to the principles laid down in the Board's Proceedings of 1st May 1858\* to be observed in the preparation of price returns. Mr. Bayley's pamphlet, recently circulated, contains valuable data which will, to some extent, aid the Collectors in ascertaining the correct contents of the different measures in use in their respective districts; and it is desired that, after proper enquiry, the Collectors will, without delay, frame a table of these measures, showing their equivalents in the Madras standard measure of 120 Rupees weight, and forward it to the Board for their information. The Board request that the conversion of these measures to the Madras standard measures,

in framing the price returns, may be entrusted to some competent and responsible officer in the huzur office. The Board believe that this duty may now be safely assigned to the Deputy Collectors in charge of Treasuries; and it is hoped that these officers will pay particular attention to this important subject, and see that the price returns are prepared with all attainable accuracy.

*Govt. Pro. 6th Oct. 1859, R. D. No. 1357.*

\* See *Supra*.

It is no doubt true, as observed in para. 4 of the foregoing Proceedings,\* that prices differ materially at the same time in different districts. This must continue to be the case while the means of transport remain so imperfect as they now are in this country. But such differences are far from being sufficient to account for the variations and anomalies noticed in the order of Government of the 21st April.†

2. With regard to the varying and uncertain contents of the same nominal measure in different places, noticed by the Board as another cause of inaccuracy and anomaly in the price lists, the true remedy would be the introduction of a uniform system of weights and measures. This, however, highly desirable as it is, is not to be expected at present; but as respects the price lists, an easy corrective is even now within reach, and one which has often been pointed out, viz., that the actual contents of the local measure should be everywhere correctly ascertained, and the quantities be by that means accurately converted into terms of the Madras garce and padi.

3. If this were done, as it might and ought to be, the existence of a multiplicity of standard measures at different places in the same district need not at all prevent correct and reliable Returns. It is not creditable to the district officers that this simple and easy expedient is still to be adopted in many districts. It is justly remarked by the Board that the duty of ascertaining the actual contents of measures, and of framing Tables of conversion, may now be properly committed to the Deputy Collectors in charge of Treasuries, and the Governor in Council trusts that the Board will soon be able to report that the work has been everywhere completed. The preparation of the monthly lists on correct principles may also be properly entrusted to the same officers.

14TH OCTOBER, 1859.

*Vide C. O. 25th March 1859.* Communicated to all Collectors, who will keep the Board duly informed of any indications that the district Exhibitions may be renewed with advantage, bearing in mind that ample notice is essential to success.

2. The Collectors of Nellore and Guntoor will annually inform the Board of their opinion as to the advisability of holding cattle shows in each year.

*Govt. Pro. 7th Oct. 1859, P. D. No. 1537.*

|                     |                      |                   |
|---------------------|----------------------|-------------------|
| <i>Gonjam.</i>      | <i>Cuddapah.</i>     | <i>Madura.</i>    |
| <i>Rayahmundry.</i> | <i>Chingleput.</i>   | <i>Tinnevely.</i> |
| <i>Masulipatam.</i> | <i>South Arcot.</i>  | <i>Salem.</i>     |
| <i>Guntoor.</i>     | <i>Tanjore.</i>      | <i>Canara.</i>    |
| <i>Bellary.</i>     | <i>Trichinopoly.</i> | <i>Malabar.</i>   |

The Board submit the reports of the several Committees on the Exhibitions held in the early part of this year in the districts marginally noted, with their own review of those reports.

2. With a few exceptions (Bellary, Cuddapah, South Arcot and Canara,) the results of the Exhibitions have not been encouraging. The Governor in Council agrees with the Board, paragraph 100, that "the experiment should not be any where repeated until some time shall have elapsed, and circumstances and the opinions of the local Officers may indicate a prospect of success." But the matter should not be lost sight of. The Board will be pleased to keep themselves duly informed on the subject, and report to Government as soon as there appears good ground for renewing the experiment either generally or in any particular districts. The cattle show in Nellore and Guntoor will, however, as recommended, be annually held, should the opinion of the district authorities be favorable on each occasion.

3. With regard to the proposal that future Exhibitions in South Arcot should be held at Cuddalore and Pondicherry, the Government would leave the local Committee to carry out the arrangement, if they think it feasible and calculated to be of advantage.

4. The local Committee's suggestion proposing to offer prizes for tanning bark, rope, twine and gunnies, and the rules pro-

posed by them for the conduct of the Exhibitions, will receive attention, when the arrangements connected with the next Exhibition come under the Board's consideration.

5. The attention of the Director General, Medical Department, will be directed to the production in Malabar of medicinal drugs, of which an unusually fine collection was exhibited.

6. The expenditure incurred on account of the several Exhibitions, viz. Rs. (35,486-10-9) thirty-five thousand four hundred and eighty-six, Annas ten and Pice nine, is sanctioned.

7. The Governor in Council tenders his best acknowledgments to the several local Committees for their ready and valuable co-operation in carrying out the designs of Government in connection with the Exhibitions held in their respective districts.

18TH OCTOBER, 1859.

Forwarded to Collectors with reference to para. 2 of Board's Circular, *Vide C. O. 10th Oct. 1859.* dated 10th October 1859.

*Govt. Pro. 11th May 1859, No. 648, R. D.*

Para. 16. The favorable rates of assessment allowed to certain classes of ryots will be discontinued, as recommended by the Board in paragraph 38.

As respects cowles for cultivation, the Government are of opinion that, under a moderate assessment, they will very rarely be necessary, but so long as granted *bona fide* only for the three legitimate purposes enumerated by the Board, they will be unobjectionable. Of those three objects it is to be observed that the terms of giving land for planting trees are laid down in the tope rules;\* that it is believed there is no nutt grass in Salem; and that though the clearing of forest land is a legitimate occasion for cowle, yet generally such cowles should not be given so long as there is open land available in the neighbourhood. It is desirable that rules for the granting of such land on cowle should be established.

\* Rule IV see page 444 of the Board's C. O. Book, Vol. I.

28th Oct. 1859.

28TH OCTOBER, 1859.

*Chief Engineer, to Govt., 20th Sept. 1859, No. 5171.*

With reference to paragraph 2 of the  
*Vide C. O. 28th June 1859.* Proceedings of Government, No. 1876,  
 " 10th Nov. 1859. dated 5th August 1859, I have the  
 honor to forward herewith, an original letter from the district  
 Engineer of Cuddapah, shewing the nature of the improvements  
 made to the town of Mudnapilly in that district.

2. The District Engineer states, that, in the beginning of the  
 current official year, he was informed by the Acting Collector,  
 that the sum of 2000 Rupees was set apart from the discre-  
 tionary allowance for roads at the disposal of the Acting Sub-  
 Collector, for the drainage of the town of Mudnapilly, and for  
 improving the roads in the Sub-Collectorate, and that his as-  
 sistance was required by the Acting Sub-Collector in expending  
 a portion of this sum to the greatest advantage of the rapidly  
 increasing population of Mudnapilly, which is the head quarters  
 of the Sub-Collectorate. Accordingly, in May last, under the joint  
 instructions of the Acting Sub-Collector and the District Engineer,  
 the following works were put into execution by Captain Pal-  
 mer, the Executive officer in charge of that range;—

1. A large pond of stagnant water in the town has been filled  
 up and then drained into the river.
2. A large pit adjoining the Talook Cutcherry, formerly a re-  
 ceptacle for dirt and filth of every description, has been filled up.
3. A new entrance has been made into the town from the  
 Palmanair road.
4. The two main streets have been levelled and drained.
5. The slopes down to the rivers on the east and west sides  
 of the town have been formed, and
6. Three masonry tunnels have been built over irrigation chan-  
 nels near the banks of those rivers.
3. The expenditure on the above improvements, up to August  
 last, is stated to be Rupees 1,010, besides a sum of 500 Ru-  
 pees spent on the repairs of the road towards Poonganoor.

31st Oct. 1859.]

*Govt. Pro. 1st Oct. 1859, No. 2347, P. W. D.*

The Governor in Council resolves to inform the Chief Engi-  
 neer, that the works enumerated in his letter are municipal im-  
 provements, and do not form a proper charge on the fund al-  
 lowed for road repairs. The Chief Engineer will be careful not  
 to allow such appropriations of those funds for the future, and  
 he will communicate this order to all District Engineers for  
 their guidance. It will also be communicated, through the Board  
 of Revenue, to the local revenue officers.

2. Municipal improvements should be provided for locally, and  
 do not constitute a proper charge on the general revenue. But  
 the Government have lately declared their  
*Order dated 20th June 1859,* willingness to encourage local action in  
*No. 813. Vide C. O. 28th* such matters under certain rules and limi-  
*idem.* tations. It should be the object of the district authorities to in-  
 duce town populations to take advantage of that order, but the  
 course followed in the present case is precisely that most cal-  
 culated to prevent voluntary effort.

31ST OCTOBER, 1859.

Resolved that paragraph 2 of the fore-  
*Vide C. O. 21st Sept. 1859.* going letter\* be circulated for the in-  
 " 11th Nov. 1859. formation of all Collectors, and that their  
 \* *Annexed.* attention be requested to the necessity of

strictly observing the rules laid down in the Public Works Code,  
 regarding the construction of new, or the alteration and repair  
 of old, works in the Revenue Department.

*Chief Engineer to Board of Rev. 14th Sept. 1859, No. 4973.*

2. I beg to observe that the rules†  
 relating to new revenue buildings, or the  
 enlargement or improvement of existing  
 buildings, do not seem to have been conformed to in the present  
 instance. In accordance with these rules, it is necessary that the  
 Collector should, in the first place, obtain from the District Engi-  
 neer, a rough or proximate estimate of the cost which the pro-  
 posed works would involve, and then submit it, if above Rupees.

† *Vide Chief Engineer's Cir-  
 cular Order Book, page 589.*



7th Nov. 1859.

500 in amount, through the Board of Revenue, to Government. When the proposition has been approved of by Government, a detailed estimate is to be prepared and forwarded to this office, with the countersignature of the Collector, in view to sanction being obtained for the same.

7TH NOVEMBER, 1859.

Govt. Pro. 24th Oct. 1859, No. 1610, P. D.

*Vide C. O. 20th July 1859.* The Petitioner requests that, as he was in Government employ on the 1st January 1859, and as, moreover, he has hitherto been employed as a *Writer*, though entered on the rolls as a *Peon*, he may be declared eligible for promotion in the regular line of the service, without passing examination.

2. The Government see no reason for considering Petitioner's case an exceptional one, and decline to relax the rule in the manner solicited. Petitioner can be promoted *only after passing*.

3. With respect to the first ground, the Government think it right to give an authoritative decision for general application, as there is reason to think that the line which separates those who are exempted from those who are not, is imperfectly understood.

4. The rule laid down by Government, exempting persons in public employ from the examination test, was intended to apply to those only who, on the 1st January of the present year, were in a grade affected by the rules, *i. e.*, above the rank of *Peon*.

5. It is only by a strict adherence to the intentions which they proposed to themselves at the outset, that the Government can hope to see the system work successfully. They framed the rules after very careful consideration, and they wish to enforce them strictly, unless experience should show the necessity or desirableness of amending them in any particular.

7TH NOVEMBER, 1859.

*Minute by the Honorable the President, 18th October 1859.*

We may, I think, accede to Colonel Bell's recommendation in this case; but it should be understood that when persons holding public situations become insolvent, they will, as a matter of course, be suspended from the service; and will not be restored to it unless they are able clearly to prove that their insolvency was their misfortune and not their fault. This is the rule in all the Public Departments at Home.

Govt. Pro. 28th Oct. 1859, No. 2539, P. W. D.

Paragraph 2. The Government resolve however to lay it down as the rule for the future, to be strictly observed by all heads of offices, that every person in public employ taking the benefit of the Insolvent Act shall, *ipso facto*, be suspended from the service; and shall not resume his duties, without special orders from Government, on a report to be made by the Head of the office in the case of each such servant, of the character required by paragraph 4 of Proceedings in the Public Department, dated 10th August 1857, No. 1109.

Ordered that copy of the President's Minute above recorded, as well as of paragraph 2 of this order, be forwarded to the several Departments of the Secretariat, for communication to the offices under their control, respectively, and also that they be laid on the Editor's table.

8TH NOVEMBER, 1859.

*(To Salt Manufacturing Districts.)*

In column 6 of the enclosure A of the above return, the Board observe the sum of Rupees 15,061-15-10, as the value of 14,287 Indian maunds and 12 seers of salt, which is incorrect when calculated at the given rate, viz. Rupee 1-2-0 per Indian maund. It, however, appears on reference to the accounts current of the previous months, July and August, that this quantity includes 8,082 Indian maunds and 32 seers of salt

sold at 1 Rupee. To avoid confusion, the Collector will in future show separately the quantities sold at each rate, whether in the current month, or up to the end of the previous month in the year.

2. Resolved that the above Proceedings be circulated to all the other Collectors of the salt manufacturing districts, and that they be requested to attend to the rule laid down in it in drawing up their future returns.

10TH NOVEMBER, 1859.

*Govt. Pro. 5th Nov. 1859, No. 1504, R. D.*

2. With reference to this case, and to that noticed in the order 1st Oct. 1859, No. 2347, C. O. noted in the margin, the Governor in Council desires that the Board will make all Collectors understand, that such expenditures for local purposes form no proper charge on the general revenue, and will not be sanctioned by Government. The legitimate mode, and the Order 20th June 1859, only really effectual one, of meeting such local wants, is by local or municipal action; and the Government have recently declared their readiness to aid such action. To supersede such action by direct Government expenditure is in fact to retard improvement, not to advance it.

10TH NOVEMBER, 1859.

Resolved that the above Proceedings be circulated to all Collectors,\* excepting those of Canara, Malabar and Madras, for their information and guidance.

2. In paragraph 3 of the Board's Proceedings, dated 8d October 1859,† already circulated to Collectors, it was intended that the progress Reports of the several districts for September should be despatched on or before the 15th October, and that generally the reports for each month should be despatched positively by the 15th of the following month. The discrepancy noticed by Government was caused by the delay between the drafting and the despatching of

*Vide C. O. 3d Oct. 1859.*

*" 16th Dec. 1859.*

*\* Annexed.*

*† Vide C. O. of that date.*

those proceedings in print, and escaped observation in the Board's office.

3. The attention of all Collectors is now requested to the remarks of Government in paragraph 2 of the Proceedings recorded above. The Collectors of ——— and ——— from whom nothing whatever has been heard on the subject of this Register, are directed to submit an immediate explanation of the utter disregard shown to the repeated orders of the Board on the subject. The Board also expect that the progress reports for October will be sent by them without fail.

4. In regard to paragraph 3, the Board propose, after sufficient progress shall have been made in all districts towards the completion of the Register, to transmit to each district a memorandum showing the villages of which the Registers are to be sent up to them for examination, as desired by Government.

5. The information called for by the Board in paragraph 4 of their Circular of the 3d October last, as to the complete introduction of the new forms of village accounts, has been supplied from only a few districts. The date fixed by the Board within which the reports on the subject should be submitted by all the Collectors, is the 15th instant, and the Board find that only the Collectors of the districts shown in the margin have met their wishes up to this date. Those officers whose reports are still due are requested to submit them at once.

|               |              |
|---------------|--------------|
| North Arcot.  | Cuddapah.    |
| Trichinopoly. | Bellary and  |
| Nellore.      | South Arcot. |

*Govt. Pro. 25th Oct. 1859, No. 1445, R. D.*

The order passed by the Board\* is approved. It is presumed that in para. 3 the Board intend that the Reports for September should be despatched by Collectors on or before the 15th October, but as the order stands it makes the date of despatch the 15th November.

2. Government observe with displeasure that their orders have been wholly disregarded by most Collectors, and only very imperfectly obeyed by the remainder. Considerable progress in the preparation of the Registers has been made only in five districts; and even in those it is less than it ought to have been. All Collectors will now be informed that this neglect will not be permitted

to continue; the Government expect to receive punctually the monthly reports called for; and when those of any districts may not have been received by the Board, the others will nevertheless be submitted, the names of the defaulting districts being specified.

3. The Board will be requested to call for the Registers of a number of villages, not less than twenty, from each district, and report to Government whether they have been properly prepared. The villages to be so examined should be named by the Board; if in any district the execution of the Registers thus received shall be found defective or faulty, a further number should be similarly sent for and examined for that district.

4. The information referred to by the Board in para. 4 will also be expected by Government at an early date.

11TH NOVEMBER, 1859.

*Vide C. O. 31st Oct. 1859.* Circulated for the information and guidance of Collectors, who are further requested to bear in mind that it is within their own power to sanction estimates for the repair of revenue buildings not exceeding the sum of Rupees 500, if less than one-fourth of the value of the building.

*Chief Eng. to Board of Rev. 17th Oct. 1859, No. 6222.*

In acknowledging the receipt of the Board's Proceedings, dated 5th instant, No. 4013, I have the honor to observe that the rules of the department respecting the repair of revenue and public buildings, do not prescribe the submission of estimates by Collectors to the Board; but direct that when the amounts of the estimate exceed Rupees 500 each, they should be submitted for the sanction of the Chief Engineer.

2. I request, therefore, that the Board will be pleased to instruct Collectors to be careful in conforming to the rules of the department, as respects estimates for new buildings and the repair and improvement of existing buildings, as published at page 589 of Grant's Circular Order Book.

12TH NOVEMBER, 1859.

Communicated specially to the Collector of Ganjam, for information and guidance, and also to all Collectors in whose districts Deputy Collectors have been appointed to the charge of the Salt Department.

2. They will observe that no other duty is to be assigned to them without the previous sanction of Government.

*Govt. Pro. 7th Nov. 1859, R. D. No. 1512.*

Referring to the order of the 22d October, No. 1429, the Government resolve to call the attention of the Board of Revenue to the notice at page 290 of the Ganjam District Gazette, dated 21st idem, giving the Deputy Collector in charge of the Salt Department the magisterial charge of the taluqs of the sub-division. As Narsinga Rau was allowed, in the order above quoted, to retain charge of the Chicacole Treasury until the return of the principal Assistant, he will in like manner be permitted to retain the further charge now under notice, for the same period. But the Board will point out to the Collector, that no additional duty is hereafter to be given to the Deputy Collector in charge of the Salt Department, without the special permission of Government.

2. The Board will also inform the Collectors of all those districts, in which a Deputy Collector has been appointed by Government to the charge of the Salt Revenue, that no other charge is to be given to such Deputy without the sanction of Government.

18TH NOVEMBER, 1859.

The orders of Government directing the adoption of the contract system for the supply of carriage required for troops will be communicated to all Collectors and Magistrates, for information and guidance.

2. The particular attention of the Collectors of Trichinopoly, North Arcot, Masulipatam and Bellary, through whose districts the movement of troops in large bodies is not infrequent, is re-

quested to the feasibility of instituting a system of standing contracts with persons of substance and respectability.

*Board's Pro. to Govt. 26th Oct. 1859, No. 4340.*

\* From Collr. Salem 24th Sept. 1859. Resolved that the letters above recorded,\* be submitted for the information of Government, with reference to the Chief Secretary's letter, dated 14th September 1859, No. 512, Financial Railway department.

2. The Collector of Salem confidently denies that the seizures in question occurred in his District.

3. The Acting Collector of North Arcot thinks it likely that the impressment complained of, was made for the conveyance of Troops and Treasure under the orders of Mr. Sullivan, but has called for a report on the subject from Mr. Grenfell, the Acting Joint Magistrate.

4. The second complaint, regarding the impressment of the carts employed by the East Indian Iron Company at Tirnomally, is also under investigation, and when concluded, the result of both enquiries will be submitted for the information of Government. So long as the present system of furnishing carriage for Troops is maintained, cause must arise for such complaints. The special exemption of particular persons from the general liability, would but render the pressure more severe on those not so privileged, and open a door for much petty fraud and extortion, for *his laden* carts are not pressed in any case, if those employed by the Railway or Iron Companies are to be protected by any kind of pass, whether full or empty, the owners will soon discover a means of turning to profitable account the loan of their passes when their carts are laden.

5. A requisition is served on the Magistrate for carriage for Troops, and he is obliged to meet it. The only means at his disposal is impressment, for the service is odious to the cart owners.

6. The sole remedy is for Government to do as others must—go into the open market or employ contractors; and the latter is the only course that would fully meet their requirements, and obviate the objections of excessive expense on the one hand, or those incident to the present system on the other.

*Govt. Pro. 8th Nov. 1859, No. 616, R. D.*

The Board of Revenue submit, in reference to the letter addressed to them by Government, under date 14th September last, No. 512, Financial Railway Department, letters from the Acting Collector of North Arcot, and Salem, on the impressment of bandies in the service of the Railway Company.

2. The Collector of Salem denies that the seizure complained of occurred in his district.

3. The letter from the Collector of North Arcot gives merely the substance of his letter to the Deputy Consulting Engineer under date the 17th September 1859, which has already been laid before Government.

4. The Honorable the Governor in Council desires that the report which has to be furnished by the Acting Sub-Collector Mr. Grenfell, as well as the result of the investigation now in progress in respect to the impressment of carts employed by the Indian Iron Company, be communicated to Government without more delay.

5. The Government entirely concur with the remarks of the Board of Revenue. So long as Magistrates have recourse to impressment to meet requisitions for carriage for Troops, the service is necessarily odious to cart owners.

6. When a Magistrate receives a requisition for carriage for Troops, he should advertise for Tenders for supplying it, and should accept the most advantageous. He should also arrange with the Commanding Officer for the discharge of the bandies at the appointed place; and, when practicable, carriage should be exchanged between Regiments marching in opposite directions. The General

Order of Government, No. 166 of the 27th May 1856,\* contains full directions to Commanding Officers on every point connected with carriage for Troops.

7. In short, *Contract* should be substituted for *Compulsion*, and the Civil and Military Authorities should see that the Contractors are properly protected. If this is done, it may be hoped that the Government service will become profitable and popular, as it is in England.

8. A copy of this Order is to be sent to the Revenue and Military Departments for promulgation to all concerned.

28TH NOVEMBER, 1859.

*Vide C. O. 14th March 1859.* In their Circular dated 18th April last,\* Collectors were directed to submit lists of the special holidays they considered really necessary for each class of office servants in their respective districts.

*" 19th Dec. 1859.* 2. The principle laid down by Government was, that the general holidays should remain as in the Madras list, viz.,

|                          | Days. |
|--------------------------|-------|
| Christmas, ... ..        | 7     |
| Easter, ... ..           | 3     |
| Queen's birthday, ... .. | 1     |

Total...11 days

but as respects others, that none not really necessary should be allowed, and that no class should have more than ten days in the year in addition to the general holidays.

3. The Board have now received from the Collectors the lists called for. The Board observe that the same festivals are in different districts designated by different names. They have, therefore, had a table drawn up, in which it is believed all the festivals necessary to be observed are correctly entered, and that the names will be readily recognised in every Collectorate, though differing from the name given by some Collectors to the same feast.

4. Several Collectors have not confined themselves to the limited number of holidays, which in no case were to exceed ten days. The Board have, therefore, struck out the excess, when more have been recommended, and have prepared the accompanying list for the guidance of all Collectors. Should any Collector wish to change any holiday for some other more suitable for his district, he will be so good as to immediately report the alteration he would wish to be made in the list; but the total number of days is not to exceed ten at most.

Table of Holidays allowed in the several Districts of the Madras Presidency.

| Table of Holidays allowed in the several Districts of the Madras Presidency. |         |        |         |         |          |         |         |         |          |        |      |          |          |          |      |        |        |        |       |          |        |         |         |        |         |      |      |         |    |    |
|------------------------------------------------------------------------------|---------|--------|---------|---------|----------|---------|---------|---------|----------|--------|------|----------|----------|----------|------|--------|--------|--------|-------|----------|--------|---------|---------|--------|---------|------|------|---------|----|----|
| HOLIDAYS.                                                                    | GANJAM. | VIZAG. | PATNAM. | RAJAHM. | MUNDREY. | MASULI. | PATNAM. | GUNTUR. | NELLORE. | CUDDA. | PAH. | BELLARY. | KURNOOL. | CHINGLE. | PUR. | NORTH. | ARCOT. | SOUTH. | ARCO. | TANJORE. | TRICH. | NOVOLI. | MADRAS. | TIRUP. | COIMBA. | SAL. | CAN. | MADRAS. |    |    |
| Saraswathidevi (to those wearing thread)...                                  | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Samvatsaradi or new year ...                                                 | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Radacharam or car feast ...                                                  | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Ananta Vratam ...                                                            | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Vinayaga Chaturdhi ...                                                       | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Varalakshmi Vratam ...                                                       | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Dasara ...                                                                   | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Sivaratri ...                                                                | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Deochayam ...                                                                | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Sriramanavami ...                                                            | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Krishnashtami ...                                                            | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Dravala or Narakeurachaturdasi ...                                           | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Mahila Anavasi ...                                                           | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Muzal or Macarasankramanam ...                                               | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Southern Solstice ...                                                        | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Yasanta Yodasi ...                                                           | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tiruchayam ...                                                               | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Saraswathidevi ...                                                           | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Patnetaupuruku ...                                                           | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Rudrapurani ...                                                              | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Alipandiga ...                                                               | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tiruchitigai ...                                                             | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tiruchayam ...                                                               | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Grand festival at Alagar ...                                                 | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Avanmudan ...                                                                | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Alar Tirunagar feast ...                                                     | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Arpa Vahu ...                                                                | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Nagalepanchami ...                                                           | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tala Anavasi ...                                                             | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tal and Ani Anavasi ...                                                      | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tiruvallikeni or Calatipetai feasts ...                                      | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Tiruvattur and Malapur feasts ...                                            | 1       | 1      | 1       | 1       | 1        | 1       | 1       | 1       | 1        | 1      | 1    | 1        | 1        | 1        | 1    | 1      | 1      | 1      | 1     | 1        | 1      | 1       | 1       | 1      | 1       | 1    | 1    | 1       | 1  |    |
| Total ...                                                                    | 10      | 10     | 10      | 10      | 10       | 10      | 10      | 10      | 10       | 10     | 10   | 10       | 10       | 10       | 10   | 10     | 10     | 10     | 10    | 10       | 10     | 10      | 10      | 10     | 10      | 10   | 10   | 10      | 10 | 10 |

Holidays for Lunar and Solar eclipses may be allowed whenever absolutely necessary.

28TH NOVEMBER, 1859.

*Vide C. O. 31st Aug. 1859.**C. O. Book 1857, page 86.**\* Vide annexed page.*

With reference to paragraph 2 of the Board's Circular Order of 7th December 1857, I am directed by the Board of Revenue to forward to you the accompanying patterns for Peons' badges\* approved by Government, and to request that, in submitting future indents, you will provide for badges of the proper pattern in brass, and state whether they can be well and reasonably executed in your district, or whether you wish to be furnished with them from the Mint.

30TH NOVEMBER, 1859.

*Vide C. O. 12th Aug. 1859.**C. O. 8th July 1856, page 61.**„ 10th Nov. 1858, page 179.*

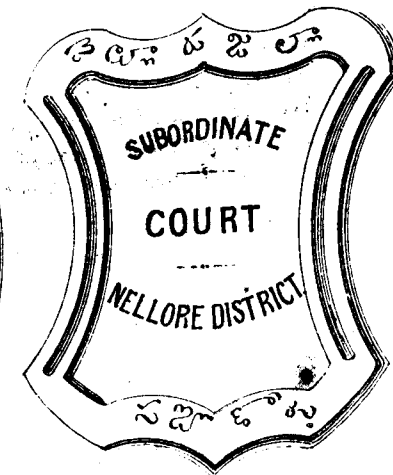
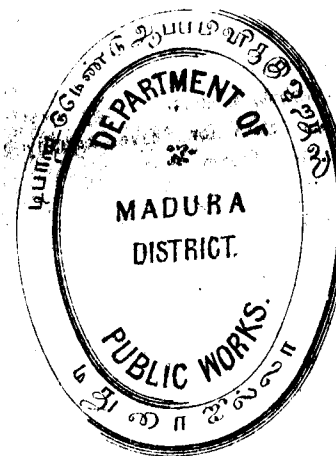
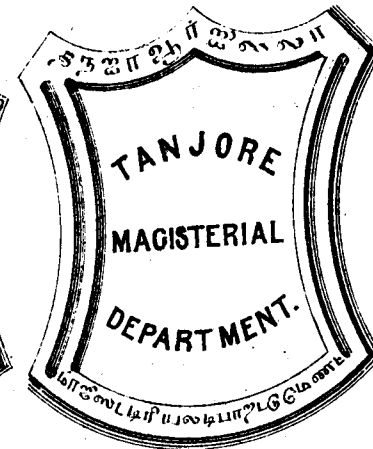
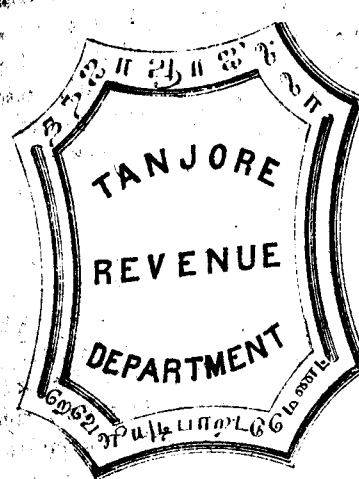
It was necessary, under the orders noted in the margin, to submit applications for leave of absence from Head, Naib and Sub-division Serishtadars, for the sanction of the Board of Revenue, but those offices have since been abolished, and the Board do not consider that the present Managers and their Deputies, and the sub-division Managers, occupy the same official position as their predecessors. They are, therefore, of opinion, that Collectors may deal with applications from officers of this class for leave, equally with those from their other subordinate officers.

5TH DECEMBER, 1859.

*Vide C. O. 13th Aug. 1859.**„ 2d March 1860.*

The Board are glad to observe, that the Collectors of many of the districts have submitted their statement of Demand Collection and Balance for October last, with an unusual degree of punctuality, more particularly those noted in the margin.† This is highly creditable to the account department of those Collectorates, and it is hoped that they will continue to evince the same degree of diligence.

ENCLOSURE TO C.O. 23<sup>rd</sup> NOV<sup>r</sup> 1859.  
To face page 256



2. The Board at the same time regret that the Collectors of the districts mentioned in the margin,\* do not appear to have paid that attention to the subject which it called for at their hands. This was particularly noticed on the present occasion in the case of the district of ———, the return from which for October only reached the Board's office on the 19th November, thus delaying the general statement, which ought to have been despatched to Government on the 15th idem, and would have otherwise been so. Whenever a return is submitted after the due date, explanation of the cause of delay should invariably accompany it, as directed in the Board's Circular, dated 13th August 1859. The Collectors should clearly understand that this point will be insisted on.

3. The attention of the Collectors of the districts already named, from which the returns were not received in due time, is particularly drawn to the repeated orders of the Board on the subject. The Board are confident that, under proper arrangements, the punctuality necessary in the submission of these returns is easily attainable in the districts under notice, as is the case in others; and whenever there is delay, the written explanation of the Deputy Collector in charge of the Treasury should invariably be submitted. The Board hope that they will not have occasion to notice these delays again.

*Date of despatch and receipt of taluk statement of Demand Collection and Balance.*

| Taluks. | Date of despatch from the taluk. | Date of receipt at the Huzur. |
|---------|----------------------------------|-------------------------------|
|         |                                  |                               |

4. To enable the Board to perceive the degree of punctuality with which the taluk returns are submitted to the Huzur Kachhari, the Collectors will, in future, insert, on the back of the comparative statement of collections, No. 2, a table shewing the dates of despatch and receipt of taluk returns, in the form given in the margin.

16TH DECEMBER, 1859.

Govt. Pro. 29th Nov. 1859, R. D. No. 1622.

Vide C. O. 10th Nov. 1859.

" 6th March 1860.

The Government are pleased to observe, that very considerable progress in pre-

[17th Dec. 1859.]

\* Omitted.

paring the village register has been made, in the six districts noted in the margin.\* The Collectors of those districts are entitled to credit for this. In various other districts some progress has been made, especially in ——— and ———. But in others very little has been done; and even omitting the three in the margin† where the register cannot at present be prepared, there are still eight districts in which no beginning has yet been made. From the two districts of ——— and ——— not a single word of report has yet been received by the Board.

2. The reasons assigned by the Acting Collector of ——— why so little has been done in that district are not satisfactory. Difficulty in procuring the necessary paper cannot be admitted as an excuse for a delay of upwards of four years,‡ or even for the eight months that have elapsed since the order of February 28th 1859; nor can the alleged difficulty be regarded as very great, in a district so near the Presidency. The question of revising punjai rates in ——— is of quite recent origin, and cannot, therefore, have operated as a cause of delay, except for two or three months.

† Note.—The order of Government with which the rules and forms for the preparation of Village accounts were circulated was dated 28th June, 1855.

17TH DECEMBER, 1859.

In consequence of the instructions contained in the Proceedings of Government, dated 29th November 1859, No. 1616, I am directed by the Board of Revenue to request that you will, in future, discontinue the transmission of the season reports submitted by you under the Circular Order, dated 11th June 1858.

2. In order, however, to enable the Board to furnish the information to Government in another shape, you will insert a few clear, but concise, remarks about the state of the season, and of the crops of your districts, in the blank space available in the enclosure which accompanies your Demand, Collection and Balance

Vide C. O. 11th June 1858.  
" 24th Jan. 1860.

1616, I am directed by the Board of Revenue to request that you will, in future, discontinue the transmission of the season reports submitted by you under the Circular Order, dated 11th June 1858.

C. O. Book page 75.

2. In order, however, to enable the Board to furnish the information to Government in another shape, you will insert a few clear, but concise, remarks about the state of the season, and of the crops of your districts, in the blank space available in the enclosure which accompanies your Demand, Collection and Balance

[17th Dec. 1859.]

statement, and in which the prices of the different grains and particulars of cultivation are given, compared with the previous Fashis.

3. The statement of the fall of rain should also be forwarded with the above enclosure. You will thus see that the papers above referred to will contain all the information required about prices, cultivation, fall of rain, general state of crops and season, which render the separate season report now submitted, unnecessary.

4. The Government require that the Board's report should be submitted for groups of districts according to their natural distribution, as soon as all the returns of those districts shall have been received, and in every case with as little delay after the close of the month as possible; you are, therefore, requested to observe strict punctuality in the transmission of this return, together with your Demand, Collection and Balance statement. The Deputy Collector in charge of the treasury should be informed that he will be held directly responsible for any delay that may occur in a matter to which Government attach so much importance.

17TH DECEMBER, 1859.

With reference to the Circular from this office, dated 27th July 1859, I am directed by the Board of Revenue to request, that the accompanying revised form of register for railway lands, approved by Government, may be substituted for that forwarded for your guidance with the Circular abovementioned.

28th Nov. 1859, No. 659,  
F. R. D., in Con. 2d Dec.  
1859.

2. To facilitate the keeping of a duplicate register in the Board's office as directed by Government, you are requested to prepare your quarterly returns lengthways, on Foolscap paper, with a clear margin around, so that the reports from all the districts may be bound together in a volume at the end of each year. It would be convenient to use forms with printed headings at least, for this purpose.

24th Nov. 1859, No. 281.

3. The Consulting Engineer for Railways has reported to Government that



the additional information required for the two columns, now inserted in the revised form, is contained in the schedules which accompany his letters to you, or in the body of the letters themselves.

ENC. 1.

Class ———.

Register of land taken up for Railway purposes in the district of ———.

| Taluk. | Village. | No. on the plan. | Purpose for which required. | Description. | Boundaries. | Area. | Assessment. | How acquired. | From whom acquired. | Sum paid. | When paid. | Sum realized by the sale of buildings, timber, &c., on the land. | Net cost of land to Government. | When transferred to Railway Company. | Rent payable by Railway Company. | REMARKS. |
|--------|----------|------------------|-----------------------------|--------------|-------------|-------|-------------|---------------|---------------------|-----------|------------|------------------------------------------------------------------|---------------------------------|--------------------------------------|----------------------------------|----------|
| 1      | 2        | 3                | 4                           | 5            | 6           | 7     | 8           | 9             | 10                  | 11        | 12         | 13                                                               | 14                              | 15                                   | 16                               | 17       |

NOTE.—Each class A B C and D will have a separate register in the above Form ; but column 11 will appear only in the C. Register.

19TH DECEMBER, 1859.

Despatch from H. M. the Secy. of State for India, 27th Oct. 1859, No. 25, R. D. received with Govt. Pro. 14th Dec. 1859, R. D. No. 1694.

Vide C. O. 18th Oct. 1852.  
" 14th Mar. 1859.  
\* 3d Aug. (36.) 1859.

In reply to your letter noted in the margin,\* which I have considered in Council, I have to inform you that Her Majesty's Government approve of the order of your Excellency in Council, dated the 2d of March 1859, No. 265, by which you have directed the suspension of the practice of holding office on the Sunday in the Revenue and Police Departments. By this order the practice in those departments is only assimilated to that which was established many years since, with the full approbation of the authorities in this country, in the Judicial and Public Works Departments, and cannot in the opinion of H. M.'s Government be construed into any design to interfere with the religious opinions of any class of Her Majesty's subjects. It has, moreover, been already in operation in very many districts of your Presidency, and it is only in a very small number of the remainder that the Collectors are at all apprehensive of any inconvenience arising from its introduction, where such doubts have been expressed, I agree with your Government that a discretion should be vested in the Collector as to the mode and time of introducing this rule.

2. The step taken by the Acting Collector of ——— in prohibiting the holding of village markets on the Sunday, is of a very different character, and Her Majesty's Government entirely concur with your approval of the censure passed by the Board of Revenue on his proceedings.

20TH DECEMBER, 1859.

Govt. Pro. 15th Dec. 1859, R. D. No. 1699.

2. The Government cannot permit  
Vide C. O. 10th Oct. 1859. ———'s re-employment ; and they direct that he be forthwith removed from the acting appointment to which he has been nominated. The Government consider it

necessary to mark, with permanent exclusion from the service, every case of deliberate fraud in the matter of money or accounts.

21ST DECEMBER, 1859.

*Govt. Pro. 16th Dec. 1859, No. 1701, R. D.*

The Government resolve to inform the Collector of Coimbatore, that they entirely adhere to their determination to prevent compulsory labor, and that they expect all their officers cordially to co-operate for that purpose.

2. Travellers to and from the Hills must pay such rates as will procure for them voluntary assistance; and the Collector should encourage persons to come forward who will undertake to provide the necessary aid at certain fixed rates.

21ST DECEMBER, 1859.

*Vide C. O. 17th Dec. 1859.*  
*" 9th May 1860.*

\* Both annexed.

Resolved that paragraphs 4 to 7 of the Proceedings of Government, dated 7th October last,\* and the Board's Proceedings, dated 10th ultimo, No. 4608,\* be circulated to all Collectors, with a view to the rules in paragraph 4 of the latter being published and followed in all districts except Malabar.

2. It will be remarked that rule 3 applies only to waste, and that the whole of the rules relate to *Government lands*, not to *Zemindaries*.

*Govt. Pro. 7th Oct. 1859, R. D. No. 1369.*

4. There are some points in the present case, however, which need remark. Both the Board and the Collector treat it as one simply of application for waste land for cultivation. But it is stated by the Mirasidars that the applicant, who is a Railway Contractor, desires the land, not for cultivation, but for the excavation of gravel for supply to the Railway. If this statement is true, the case is altered, and should be dealt with on other

considerations than those proper with respect to ordinary applications for land.

5. The Government will not object to allow gravel or other material to be excavated on punjah land entirely unreclaimed and uncultivable; but it would obviously be improper to give up cultivable land to be held on the usual terms, for the holder to retain it for a few years while digging pits in it and carrying off the soil, and then to relinquish it in a condition utterly unfit for future cultivation.

6. The Board will be pleased to give consideration to this subject, and to report to Government the course proper to be followed in such cases. It will be necessary to treat of it both in mirasi and non-mirasi villages, viz. of the conditions on which, in the latter, land of the different classes may be given for this purpose, and of the modifications proper in the case of mirasi villages.

7. The only observation which it occurs to the Government to make in anticipation of the observations of the Board, is that when land in a Ryot's holding is excavated to such an extent as to render it unfit for cultivation, no remission should be allowed.

*Board's Pro. to Govt. 10th Nov. 1859, No. 4603.*

Paragraphs 4 to 7 of this paper allude to the subject of offers being made for land along the line of the railway, not with a view to cultivation, but for the purpose of supplying the railway with gravel. Government point out that culturable land may thus be rendered unfit for cultivation, and instruct the Board to report the course which ought to be followed for the protection of the public interests both in mirasi and non-mirasi villages.

2. Under the views which the Board

See more particularly Board's Proceedings, dated 14th May 1856, No. 1458.

have expressed on the subject of mirasi rights, they do not consider that separate rules are necessary for the Government or Ain villages, along the railway from Madras to the Malabar frontier, whether these villages are situated in what are styled mirasi or non-mirasi districts. According to the Board's opinion the control over the waste in these districts is

vested in Government, the so-called Mirasidars having no right but what belongs to resident landowners in general, viz. an offer of the land for cultivation, before it is given away to stranger applicants, and the rights of pasturage and fuel for their own convenience, while the land remains unreclaimed and is not required for public purposes.

3. Substantially the Government have acted on this view, as has been shown in various ways. The waste has been freely taken up for public purposes and assigned away in endowments. Chunam quarries and forests have been rented out for the profit of the State and not of the Mirasidars, and in Extract Minutes Consultation, dated 23d January 1857, No. 93, paragraphs 2 and 8, the right of Government "as the paramount authority" to the waste, is declared.

4. To prevent, therefore, culturable land being rendered unfit for agricultural purposes, the Board are of opinion that the following general rules may be promulgated;—

I. Remission will not be allowed when a Rayat renders a part of his land unfit for cultivation, nor will he be allowed to resign such part of his holding and retain the rest.

II. Grants of unoccupied land for the purpose of cultivation will be annulled, and the land taken away if the grantee violates the condition of the grant, by excavating the land.

III. Parties wishing to excavate gravel must apply to the Collector, specifying the pieces of ground and the terms which they are willing to offer. No excavation must be made without the Collector's permission.

5. Malabar is not included in the above remarks. In that province all the land is strictly private property, and Government could hardly, therefore, interfere, nor does its interference appear necessary. The hills would furnish an ample supply of gravel, and the interests of the landowners would lead to the excavations being made in such a manner as to fit the ground for cultivation.

23d Dec. 1859.]

23D DECEMBER, 1859.

*Vide C. O. 21st Sept. 1859.* I am directed by the Board of Revenue to intimate to you, that the Circular of the 21st September 1859, has reference to the kalingalas of tanks only, and does not apply to river channels.

2. You will also take notice that the date (15th October) mentioned in the first paragraph of the Circular, applies only to districts affected by the north east monsoon; and that in the other districts, the date should be varied according to local circumstances, so as to ensure the opening of the kalingalas before the setting in of the periodical rains.

## APPENDIX.

## MEMORANDUM.

The accompanying Table for converting Indian Maunds into Tons and *vice versa*, has been prepared for use in the Board's office. As it may be of service in the Salt-manufacturing Districts, a few copies are sent to the Collectors of such districts, for their own use and for distribution to their Salt Superintendents.

REVENUE BOARD OFFICE,  
Fort St. George,  
14th October 1859.

| No. 1.                                                                                 |   |          | No. 2.                                                                                 |   |              |
|----------------------------------------------------------------------------------------|---|----------|----------------------------------------------------------------------------------------|---|--------------|
| Table for converting Indian Maunds into Tons at the rate of 82½ lbs. per Indian Maund. |   |          | Table for converting Tons into Indian Maunds at the rate of 82½ lbs. per Indian Maund. |   |              |
| Ind. Maunds.                                                                           |   | Tons.    | Tons.                                                                                  |   | Ind. Maunds. |
| 1                                                                                      | = | 0367     | 1                                                                                      | = | 27.2         |
| 2                                                                                      | = | 0735     | 2                                                                                      | = | 54.4         |
| 3                                                                                      | = | 1102     | 3                                                                                      | = | 81.6         |
| 4                                                                                      | = | 1469     | 4                                                                                      | = | 108.8        |
| 5                                                                                      | = | 1837     | 5                                                                                      | = | 136.1        |
| 6                                                                                      | = | 2204     | 6                                                                                      | = | 163.3        |
| 7                                                                                      | = | 2571     | 7                                                                                      | = | 190.5        |
| 8                                                                                      | = | 2939     | 8                                                                                      | = | 217.7        |
| 9                                                                                      | = | 3306     | 9                                                                                      | = | 244.9        |
| 10                                                                                     | = | 3673     | 10                                                                                     | = | 272.2        |
| 20                                                                                     | = | 7347     | 20                                                                                     | = | 544.4        |
| 30                                                                                     | = | 11020    | 30                                                                                     | = | 816.6        |
| 40                                                                                     | = | 14694    | 40                                                                                     | = | 1088.8       |
| 50                                                                                     | = | 18367    | 50                                                                                     | = | 1361.1       |
| 60                                                                                     | = | 22041    | 60                                                                                     | = | 1633.3       |
| 70                                                                                     | = | 25714    | 70                                                                                     | = | 1905.5       |
| 80                                                                                     | = | 29388    | 80                                                                                     | = | 2177.7       |
| 90                                                                                     | = | 33061    | 90                                                                                     | = | 2449.9       |
| 100                                                                                    | = | 36735    | 100                                                                                    | = | 2722.2       |
| 200                                                                                    | = | 73469    | 200                                                                                    | = | 5444.4       |
| 300                                                                                    | = | 110204   | 300                                                                                    | = | 8166.6       |
| 400                                                                                    | = | 146939   | 400                                                                                    | = | 10888.8      |
| 500                                                                                    | = | 183673   | 500                                                                                    | = | 13611.1      |
| 600                                                                                    | = | 220408   | 600                                                                                    | = | 16333.3      |
| 700                                                                                    | = | 257143   | 700                                                                                    | = | 19055.5      |
| 800                                                                                    | = | 293878   | 800                                                                                    | = | 21777.7      |
| 900                                                                                    | = | 330612   | 900                                                                                    | = | 24499.9      |
| 1,000                                                                                  | = | 367347   | 1,000                                                                                  | = | 27222.2      |
| 2,000                                                                                  | = | 734694   | 2,000                                                                                  | = | 54444.4      |
| 3,000                                                                                  | = | 1102041  | 3,000                                                                                  | = | 81666.6      |
| 4,000                                                                                  | = | 1469388  | 4,000                                                                                  | = | 108888.8     |
| 5,000                                                                                  | = | 1836735  | 5,000                                                                                  | = | 136111.1     |
| 6,000                                                                                  | = | 2204082  | 6,000                                                                                  | = | 163333.3     |
| 7,000                                                                                  | = | 2571429  | 7,000                                                                                  | = | 190555.5     |
| 8,000                                                                                  | = | 2938776  | 8,000                                                                                  | = | 217777.7     |
| 9,000                                                                                  | = | 3306122  | 9,000                                                                                  | = | 244999.9     |
| 10,000                                                                                 | = | 3673469  | 10,000                                                                                 | = | 272222.2     |
| 20,000                                                                                 | = | 7346939  | 20,000                                                                                 | = | 544444.4     |
| 30,000                                                                                 | = | 11020408 | 30,000                                                                                 | = | 816666.6     |
| 40,000                                                                                 | = | 14693878 | 40,000                                                                                 | = | 1088888.8    |
| 50,000                                                                                 | = | 18367347 | 50,000                                                                                 | = | 1361111.1    |
| 60,000                                                                                 | = | 22040816 | 60,000                                                                                 | = | 1633333.3    |
| 70,000                                                                                 | = | 25714286 | 70,000                                                                                 | = | 1905555.5    |
| 80,000                                                                                 | = | 29387755 | 80,000                                                                                 | = | 2177777.7    |
| 90,000                                                                                 | = | 33061224 | 90,000                                                                                 | = | 2449999.9    |
| 100,000                                                                                | = | 36734694 | 100,000                                                                                | = | 2722222.2    |

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