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PROCEEDINGS

OF THE

MADRAS GOVERNMENT

IN THE

REVENUE DEPARTMENT,

FOR THE

MONTH OF FEBRUARY

1864.

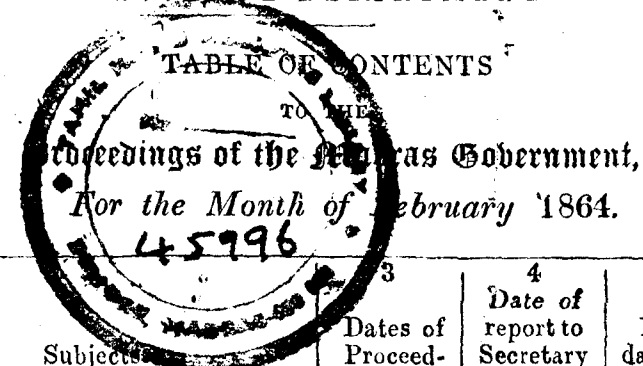
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1864.

REVENUE DEPARTMENT.



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213 & 214	<i>Nelson (Captain).</i> —Enquiries as to advance made to, and extent of land cultivated by, him.	13th Feb. No. 270.			267 & 263
215 & 216	<i>Timber trees.</i> —Captain Beddome's willingness to undertake the publication of the work on this subject, ordered to be recorded.	13th Feb. No. 271.			268 & 269
217 & 218	<i>Malabar District.</i> —The additional expenditure on account of Hoozoor and Talook Establishments to be met from savings in the Budget.	13th Feb. No. 272.			269
219 & 220	<i>Cotton Prizes.</i> —Home Government approves of discontinuance.	13th Feb. No. 273.		To Home Govt., dated 26th Sept. and 9th Nov., Nos. 100 and 116 of 1863. 25th Sept. 1863, Nos. 334, 335. 29th Oct. 1863, Nos. 342, 343. 11th Dec. 1862, No. 392, Pen. Dept.	270
221 & 222	<i>Pokala Krishniah of the Nellore Collectorate.</i> —Proceedings Pension Department sanctioning half pension.	13th Feb. No. 274.		7th Oct. 1863, Nos. 90, 91. 20th Nov. 1863, Nos. 257, 258.	270 & 271
223 & 224	<i>Tea Manipulators.</i> —Sanction of Government of India for employment of.	13th Feb. No. 275.			271
225 & 226	<i>Inám Commission, &c.</i> —Receipt of several letters acknowledged by Home Government.	13th Feb. No. 276.		To Home Govt., dated 2nd Sept. No. 95 of 1863. Do. 26th Sept. No. 98 of 1863. Do. 26th Sept. No. 104 of 1863. Do. 5th Nov. No. 115 of 1863. Do. 16th Nov. No. 118 of 1863.	Ibid

1 Index numbers of the Proceed- ings.	2 Subjects.	3 Dates of Proceed- ings.	4 Date of report to Secretary of State for India.	5 Numbers and dates of previous Proceedings.	6 Page.
227 & 228	<i>Salt Depôt, Madras.</i> —Superintendent's salary increased.	1864. 13th Feb. No. 277.	.....	27th April 1860, Nos. 132, 133. 6th May 1863, Nos. 51, 52. 29th April 1863, Nos. 277—279. 8th Dec. 1863, Nos. 129, 130. 5th Jan. 1861, Nos. 37, 38.	272
229 & 230	<i>Vizagapatam Yeomiah Pensioners.</i> List of, for 1863.	15th Feb. No. 278.	.....	4th May 1863, Nos. 12, 13. 8th Aug. 1863, Nos. 81, 82.	273
231 & 232	<i>Beenlen (Mrs.).</i> —Title Deed of ground purchased at Cocanada, sealed and returned.	15th Feb. No. 279.	.....	.....	Ibid
233 & 234	<i>Cuddalore Collector's Cutcherry.</i> —An Estimate for improvements, approved.	15th Feb. No. 280.	.....	.....	274
235 & 236	<i>Statement of charges incurred by this Government during October 1863,</i> with orders of the Supreme Government thereon.	16th Feb. No. 281.	.....	28th Oct. 1863, Nos. 327—330. 30th Oct. 1863, Nos. 366, 367.	Ibid
237 & 238	<i>Shaik Ibrahim of the Tinnevelly District.</i> —Appointment as Sub-Magistrate, sanctioned.	16th Feb. No. 282.	.....	.....	275
239 & 240	<i>Salt Depôts, &c.</i> —Mr. Clarke reports his return from the West Coast, &c., Marine Department requested to issue orders on the subject of landing him at Ganjam.	16th Feb. No. 283.	.....	.....	275 & 276
241 to 243	<i>Peons.</i> —Pension to be allowed to those discharged on account of reductions, since November 1860.	17th Feb. No. 284.	.....	.....	276 to 278
244 & 245	<i>Veerabadra Pillay,</i> Sub-Division Sheristadar of Tinnevelly, permitted to serve till 26th September 1866 to complete service for pension.	17th Feb. No. 285.	.....	8th Jan. 1864, Nos. 51, 52.	278
246 to 248	<i>Treasure.</i> —Accountant General authorized to communicate with Deputy Collectors regarding the removal of treasure in emergent cases.	17th Feb. No. 286.	.....	.....	279 & 280
249 & 250	<i>Cotton Hand Gins.</i> —No more are required at present.	17th Feb. No. 287.	.....	6th July 1863, Nos. 107, 108. 21st Dec. 1863, Nos. 365, 366. 14th Jan. 1864, Nos. 145—147.	280
251 to 253	<i>Pearl Oysters.</i> —Kelaart's Report on, to be re-printed for distribution.	17th Feb. No. 288.	.....	.....	281 to 300
254 & 255	<i>Collections from Tolls or Ferries, or Bridges of Boats on Imperial Roads</i> to be dealt with as Local Revenue.	17th Feb. No. 289.	.....	.....	301
256 & 257	<i>Postal Establishment between Mannantoddy and Ootacamund</i> strengthened.	17th Feb. No. 290.	.....	11th Dec. 1862, Nos. 152, 153. 23rd Dec. 1862, Nos. 309—311. 5th Feb. 1863, Nos. 56, 57. 3rd July 1863, Nos. 60, 61. 21st Jan. 1864, No. 241, 242.	301 & 302

1 Index numbers of the Proceed- ings.	2 Subjects.	3 Dates of Proceed- ings.	4 Date of report to Secretary of State for India.	5 Numbers and dates of previous Proceedings.	6 Page.
258&259	<i>Nellore Yeomiah List.</i> —Fatmabi to succeed to the Yeomiah of Mohammed Sahebu.	1864. 18th Feb. No. 291.	.....	30th Aug. 1833, Nos. 5, 6.	303 & 304
260&261	<i>Mudumalai Forests.</i> —Demarcation of.	18th Feb. No. 292.	.....	2nd Oct. 1863, No. 15, 16.	304
262&263	<i>Rajanaguram Choultry in Godavery.</i> —Waste land of annual value of Rupees 40 granted.	18th Feb. No. 293.	.....	7th June 1853, No. 765. 20th July 1863, Nos. 370, 371. 28th Aug. 1863, Nos. 303, 304.	304 & 305
264&265	<i>Syed Jalal Padishah.</i> —Application for continuance of entire Yeomiah to be renewed in proper form.	18th Feb. No. 294.	.....	.....	306
266&267	<i>Tallapragada Surbaraz's Memorial.</i> —Report of the Collector of Godavery required.	18th Feb. No. 295.	.....	5th Sept. 1863, Nos. 64, 65.	307
268&269	<i>Stamping Machine at Calcutta.</i> —Letter from Government of India on the working of this machine.	18th Feb. No. 296.	.....	14th Oct. 1863, Nos. 157—159.	307 to 309
270&271	<i>Cotton.</i> —Report on the result of experiments in cultivation of, by Messrs. Kees and Gibbs in South Arcot.	18th Feb. No. 297.	.....	.....	310 to 312
272&273	<i>Syed Usuf</i> to be continued in enjoyment of Yeomiah of his deceased father.	18th Feb. No. 298.	.....	28th Sep. 1842, Nos. 33, 34.	313 & 314
274&275	<i>Water-marked Paper.</i> —Suggestions for its security and proper custody.	18th Feb. No. 299.	.....	.....	314 & 315
276&277	<i>Salem, Javadi and Yellagiri Hills.</i> —Enquiry as to whether the new Waste Land Rules apply to these hills.	18th Feb. No. 300.	.....	9th March 1860, Nos. 85, 86. 4th April 1860, Nos. 30, 31. 3rd Sept. 1860, No. 29, 30.	315
278&279	<i>Syed Jalal Padishah</i> registered as successor to the Yeomiah of Syed Murtuza in North Arcot, and to be paid the arrears of the lapsed share.	19th Feb. No. 301.	.....	.....	316 & 317
280&281	<i>Alcohol.</i> —Mr. Corbett's request to sell Alcohol on the payment of 3 Rupees per Gallon, with orders on.	19th Feb. No. 302.	.....	2nd Dec. 1863, Nos. 52, 53.	317 & 318
282 & 283	<i>Tannahadar's Cutcherry at Bimlipatam.</i> —Estimate for the building, approved.	19th Feb. No. 303.	.....	.....	319
284 & 285	<i>Statement of charges on account of salaries of Establishments, and Contingencies during January 1863,</i> with orders of Government of India thereon.	19th Feb. No. 304.	.....	4th Nov. 1863, No. 1,982. 8th Jan. 1863, No. 28. 26th Jan. 1863, No. 162. 27th Jan. 1863, No. 177.	Ibid
286	<i>South Arcot Forest Overseer for.</i> —Application re-submitted to Government of India for their sanction of this charge.	19th Feb. No. 305.			320

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289 & 290	<i>Alcohol distillation by the Commissariat Department</i> forbidden, not sale.	20th Feb. No. 307.		2nd Dec. 1863, Nos. 52, 53. 2nd Feb. 1864, Nos. 29, 30. 18th May 1853, Nos. 25, 26.	321 & 322
291 & 292	<i>Ghouse Mohdin</i> to be registered as Yeomiahdar in the place of the late Mir Ahmed Hussien, in North Arcot District.	20th Feb. No. 308.	.....	.....	322 & 323
293 & 294	<i>Theodolites.</i> —Report on the instrument of Barrow's make.	20th Feb. No. 309.	.....	21st Dec. 1863, No. 373, 374.	324 & 325
295 & 296	<i>Madar-ool-oomrah.</i> —Letter from, requesting that the ready money grant hitherto enjoyed by the Mosque at Arcot be continued, instead of the proposed grant of lands.	20th Feb. No. 310.	.....	12th Aug. 1859, Nos. 22, 23, Finl. Dept.	.....
297 & 298	<i>Refund of Stamp duty levied on Certificates granted by the Adjutant General, Nizam's Forces.</i> —Proceedings Board of Revenue on this subject, with orders thereon.	20th Feb. No. 311.	.....	8th Feb. 1864, No. 146 147.	325
299 & 300	<i>Vadaraniem Salt Pans to Negapatam.</i> —Water communication to be speedily completed.	22nd Feb. No. 312.	.....	24th Dec. 1862, Nos. 355, 356. 20th Jan. 1863, No. 163, P. W. D. 6th June 1863, Nos. 88, 89. 3rd July 1863, No. 1,748, P. W. D. 18th July 1863, Nos. 342, 343. 4th Aug. 1863, Nos. 17, 18. 27th Nov. 1863, Nos. 378, 379. 31st Dec. 1863, No. 437. 16th Jan. 1864, No. 169, P. W. D.	Ibid
301 & 302	<i>Madras District Survey Party</i> for one year approved of by Local Government.	22nd Feb. No. 313.	.....	24th Sept. 1863, No. 301, 302. 16th Jan. 1864, Nos. 194, 195.	325 & 326
303	<i>Madras District Survey Party.</i> —Letter to Government of India on this subject.	22nd Feb. No. 314.		9th Dec. 1862, No. 126, 127. 19th June 1863, No. 300—302. 14th Dec. 1863, No. 223. 16th Jan. 1864, Nos. 194, 195. 22nd Feb. 1864, No. 313.	329

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		1864.	1864.		
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306&307	<i>Chinchona operations.</i> —Report on the number, distribution and condition of these plants on the Neilgherries on the 31st January 1864.	22nd Feb. No. 316.	23rd Feb. No. 13.	16th Jan. 1864, Nos. 102, 103.	331 to 333
308&309	<i>Walker & Co., of Madras.</i> —Complaint against the Collector of Sea Customs, forwarded to Revenue Board for report.	22nd Feb. No. 317.	.....	.....	333 & 334
310&311	<i>Kadiri Talook</i> distress, certain information required.	22nd Feb. No. 318.	.....	11th Feb. 1864, Nos. 188, 189.	335
312&313	<i>Shevagunga and Ramnad Zemindaries and Ramnad branch Treasury</i> placed in charge of the Head Assistant Collector of Madura District.	23rd Feb. No. 319.	.....	6th Oct. 1862, Nos. 41, 42.	335 & 336
314&315	<i>Polpilli Teak Forests, Malabar.</i> —Immediate demarcation required.	23rd Feb. No. 320.	.....	12th Aug. 1863, Nos. 102, 103.	336
316&317	<i>Cotton Gins.</i> —Sale of two, at Rupees 25 each, authorized.	23rd Feb. No. 321.	.....	.....	Ibid
318&319	<i>Blair, Mr. W. T.,</i> applies for the full salary of the Office of Inam Commissioner whilst twice acting.	23rd Feb. No. 322.	.....	.....	337
320&321	<i>Trichinopoly District Committee</i> for managing religious endowments appointed.	23rd Feb. No. 323.	.....	26th Nov. 1863, Nos. 355, 356.	337 & 338
322&323	<i>Tramway Company.</i> —(Indian) Import duty on materials must be paid.	23rd Feb. No. 324.	.....	3rd June 1862, No. 292, Fin. R. D.	338
324&325	<i>Godavery District.</i> —Compensation for lands taken for Irrigation works.	23rd Feb. No. 325.	.....	13th March 1854, Nos. 47, 48. 9th Sept. 1857, Nos. 8, 9. 28th June 1859, Nos. 42, 43.	339 to 343
326&327	<i>Hafizabi Yeomiahdar</i> in Nellore.—Payment of arrears, sanctioned.	24th Feb. No. 326.	.....	.....	347 & 348
328&329	<i>Gleghorn, Dr. H.,</i> appointed a Commissioner for Forests to Government of India.	24th Feb. No. 327.	.....	.....	348 to 352
330&331	<i>Unforeseen contingencies.</i> —Charges for 1862-63, chargeable to the Revenue Budget.	24th Feb. No. 328.	.....	30th Aug. 1862, Nos. 426, 427. 15th Sept. 1862, Nos. 272, 273. 13th Jan. 1864, No. 133, 134.	352
332&333	<i>Stationery Superintendent</i> requested to explain cause of difference of prices of certain articles in his Notification	24th Feb. No. 329.	.....	.....	353
334& 335	<i>Inam-Commissioner's</i> report for January 1864.	24th Feb. No. 330.	24th Feb. No. 14.	27th Jan. 1864, Nos. 279, 280.	353 to 355
336&337	<i>Pagoda Committees in Madras District.</i> —Collector's report upon petitions against certain arrangements.	24th Feb. No. 331.		24th June 1863, No. 393. 25th Nov. 1863, Nos. 334, 335. 12th Feb. 1864, Nos. 206, 207.	355 & 356

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		1864.			
338to340	<i>Mariambi and Chandbi, Yeomiah-dars of Nellore,</i> further information of identity required.	24th Feb. No. 332.			357 to 359
341&342	" <i>Freight and landing charges,</i> " suggestions concerning them.	24th Feb. No. 333.	.....	2nd Feb. 1864, No. 341, 342.	359
343&344	<i>Hessey, (Captain).</i> —Question as to his allowances for the period during which he was in charge of the office of Superintendent of Revenue Survey.	24th Feb. No. 334.	.....	24th Nov. 1864, No. 44, Mis.	360
345&346	<i>Assistants or Deputy Collectors</i> in permanent and independent charge, entrusted with minor appointments.	24th Feb. No. 335.	.....	3rd April 1860, No. 25 29th Oct. 1861, Nos. 350, 351.	360 & 361
347&348	<i>Teroovengalla Charry</i> suspended for bribery, and further enquiry ordered in respect to Mr. A. Clarke's implication in the matter.	24th Feb. No. 336.	.....	.....	362 & 363
349	<i>Water-marked paper,</i> receipt of P. and O. Company for two cases.	24th Feb. No. 337.	.....	.....	363
350&351	<i>Vedaraniem Salt</i> to be shipped to Negapatam.	25th Feb. No. 338.	.....	13th Aug. 1863, Nos. 123, 124.	Ibid
352&353	<i>Streenevassa Row.</i> —Arrears of pay, as Sheristadar of Trinomallay, sanctioned.	25th Feb. No. 339.	.....	28th Jan. 1864, Nos. 306, 307.	363 & 364
354&355	<i>Guindy Park Deer.</i> —Watchers' services against them dispensed with.	25th Feb. No. 340.	.....	5th Nov. 1863, Nos. 44, 45.	364
356&357	<i>Bellary District Gazette</i> for 26th December 1863, page 525, referred to.	25th Feb. No. 341.	.....	25th Jan. 1864, Nos. 259, 260.	Ibid
358&359	<i>Ootacamund, Special Assistant Collector's Office,</i> an additional Peon and a Clerk sanctioned.	25th Feb. No. 342.	.....	4th Dec. 1863, Nos. 73, 74. 6th Feb. 1864, Nos. 134, 135.	365
360& 361	<i>Stamp Office, Madras.</i> —Revised scale of Establishment, sanctioned.	25th Feb. No. 343.	.....	16th Sept. 1862, Nos. 297-299. 17th March 1863, Nos. 166-168. 26th Oct. 1863, Nos. 283, 284. 17th Dec. 1863, Nos. 309, 310.	366
362&363	<i>Negapatam Salt.</i> —Tanjore Collector's letter concerning it.	25th Feb. No. 344.	.....	2nd Feb. 1864, Nos. 47, 48.	366 & 367
364&365	<i>North Arcot Gosha Yeomiahdars.</i> —More detailed information called for than that which is given in Collector's letter.	25th Feb. No. 345.	.....	18th Aug. 1862, Nos. 225, 226. 13th March 1863, Nos. 128, 129.	367 to 372
366to368	<i>Forests, Salem.</i> —Government Pleader's advice requested concerning two Sifts against the Forest Officer.	25th Feb. No. 346.	.....	.....	372 & 373

1 Index numbers of the Proceed- ings.	2 Subjects.	3 Dates of Proceed- ings.	4 Date of report to Secretary of State for India.	5 Numbers and dates of previous Proceedings.	6 Page.
369 & 370	<i>Alcohol</i> .—Authority to continue dis- tillation requested.	1864. 25th Feb. No. 347.	.....	3rd Nov. 1863, Nos. 19, 20. 2nd Dec. 1863, Nos. 52, 53. 23rd Dec. 1863, Nos. 389, 390. 2nd Feb. 1864, Nos. 29, 30. 19th Feb. 1864, Nos. 280, 281. 20th Feb. 1864, Nos. 289, 290.	373
371 & 372	<i>Abdullamia</i> of Tinnevely, Yeomiah- dar, explanation required as to date from which arrears are due.	26th Feb. No. 348.	.....	11th June 1863, Nos. 189, 190.	374 & 375
373 & 374	<i>Ramasawmy Naidu's</i> suspension from Sub-Magistracy of Pulney Hills, confirmed by Home Government.	26th Feb. No. 349.	.....	To Home Govt., dated 5th Nov. No. 114 of 1863	375
375 & 376	<i>Wynad Tahsildar's Establishment</i> .— Proposed increase of salary.	26th Feb. No. 350.	.....	.....	375 to 377
377 & 378	<i>Ramnad Branch Treasury</i> .—Sweeper and Massalchi wanted.	26th Feb. No. 351.	.....	6th Oct. 1862, Nos. 41, 42.	378
379 to 381	<i>Titles "Mr." and "Esquire"</i> incon- gruous with Native names.	26th Feb. No. 352.	.....	.....	378 to 380
382 & 383	<i>Gopalpore</i> .—Steamer "Penang" to touch, under orders from Govern- ment, for the purposes of landing Mr. Clarke.	26th Feb. No. 353.	.....	23rd Feb. 1864, No. 29, Mis.	380
384 & 385	<i>Namkul and Tottem Bungalows</i> on the Salem and Trichinopoly road, their condition.	27th Feb. No. 354.	.....	14th Jan. 1864, Nos. 165, 166.	381
386 & 387	<i>Wynad, Vythri and Goodalur Sub- a Magistracies</i> not to be included in the Statement of proposed Reve- nue Establishments.	27th Feb. No. 355.	.....	4th Nov. 1863, No. 1,724, Judl. Dept.	381 & 382
388 & 389	<i>Dhurmaroyen Moodely, T.</i> , Treasury Deputy Collector of Kistna, granted certificate for drawing travelling allowance.	27th Feb. No. 356.	.....	.....	382
390 & 391	<i>Mutooramalinga Setupati</i> .—Deeds executed to Ponnusamy Taver.	27th Feb. No. 357.	.....	11th Dec. 1863, Nos. 187, 188. 24th Dec. 1863, Nos. 421, 422.	382 & 383
391 & 392	<i>Malabar and South Canara</i> .—Salt Depôts, Mr. Clarke's report.	27th Feb. No. 358.	.....	9th Nov. 1863, Nos. 98, 99.	383
392 & 393	<i>Bellary Civil Treasuries</i> , question as to advisability of retaining all three.	29th Feb. No. 358A.	.....	9th Nov. 1863, Nos. 98, 99.	414 to 415
394 & 395	<i>Melville, Mr. R. J.</i> , appointed Sub- Collector in Kistna, Cuddapah and Kurnool, in connection with the Revenue Survey and Settlement.	29th Feb. No. 359.		11th Jan. 1861, Nos. 169—172. 31st July 1862, Nos. 414, 415.	417 to 417

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396 & 397	<i>Nundial Tank</i> not to be transferred to the Irrigation Company.	1864. 29th Feb. No. 360.		25th March 1863, Nos. 264, 265, R. D. 1st April 1863, No. 819, P.W.D. 25th April 1863, Nos. 219, 220. 1st May 1863, No. 1,104, P. W. D. 13th June 1863, Nos. 211, 212.	418
398 & 399	<i>Cawder Hoossain alias Syed Ahomed</i> of North Arcot admitted to the Yeomiah of his deceased brother.	29th Feb. No. 361.			419 & 420
400	Certain papers ordered to be re- corded.	29th Feb. No. 362.			420

REVENUE DEPARTMENT.

Tabular Statement of Matters of Routine for the month of February 1864, Government of Madras.

No.	Subject and Orders.	Date of Order.	Date of previous Orders.
1	Memorandum from the Principal Commissary of Ordnance, forwarding a case of Meteorological Instruments received from England, dated 7th January 1864, No. 2. Lodged.	1st Feb. 1864.	
2	Proceedings of the Board of Revenue, regarding a Statement of Iron Cots required for public Bungalows, dated 25th January 1864. Lodged.	1st do. do.	
3	Memorandum from Board of Revenue, asking for Mr. Deputy Collector D'Monte's original application for leave, dated 25 January 1864. Forwarded accordingly.	1st do. do.	
4	Statement of actual expenditure for December 1863, submitted by the Inam Commissioner, dated 25th January 1864, No. 3. Lodged.	1st do. do.	
5	Memorandum from the Secretary to Government, Public Works Department, acknowledging the receipt of the Map of the Coondah hills, dated 27th January 1864. Lodged.	1st do. do.	
6	Letter from Board of Revenue, forwarding two volumes of their Proceedings for November 1863, dated 28th January 1864. Lodged.	1st do. do.	
7	Letter from the Agent and Manager of Madras Railway, reporting the transmission of a case of Tea seed to the Collector of Coimbatore, dated 29th January 1864, No. 93. Lodged.	1st do. do.	
8	Proceedings of the Board of Revenue, reporting the suicide of the Tahsildar of Udayagiri in Nellore District, dated 2nd February 1864. Lodged.	1st do. do.	
9	Application from Mr. D'Monte, Deputy Collector of Tanjore, for six months' sick leave. Leave granted.	2nd do. do.	
10	Letter from the Collector of Coimbatore, forwarding a case of Tea for transmission to the Calcutta Exhibition, dated 29th January 1864, No. 5. The Collector informed that the Calcutta Exhibition had been closed, and desired to ascertain and report the wishes of the owner regarding the disposal of the Tea.	2nd do. do.	

Tabular Statement of Matters of Routine, &c.—(Continued.)

No.	Subject and Orders.	Date of Order.	Date of previous Orders.
11	Letter to the Government of Bombay enclosing two bills for publishing a Notice in Madras Newspapers regarding the sale of certain land at Sedashegar. ...	3rd Feb. 1864.	
12	Letter from the Master Attendant at Calcutta enclosing a receipt of the shipment of a box to the address of this Government, dated 19th January 1864, No. 297. The Collector of Sea Customs requested to have the case cleared and forwarded to Government Office. ...	3rd do. do.	
13	Application of Mr. Elliott, Sub-Collector of Nellore, for furlough and preparatory leave, dated 1st February 1864. Leave granted.	5th do. do.	
14	Application from the Acting Collector of Bellary for sick leave to proceed to Europe. Leave granted for 15 months.	5th do. do.	
15	Letter from the Assistant Secretary to the Government of North-Western Province, stating the non-receipt of certain Land Revenue Report sent by the Madras Government, dated 15th January 1864, No. 55. The Collector of Sea Customs requested to report the cause of the books not having reached the Government of North-Western Province. ...	6th do. do.	
16	Letter from the Collector of Coimbatore reporting the delivery of the case of Meteorological Instruments to Mr. Melvor, dated 2nd February 1864, No. 6. Lodged.	7th do. do.	
17	Proceedings of the Board of Revenue, regarding the transmission of Tea to the Calcutta Exhibition, dated 2nd February 1864, No. 694. Lodged.	7th do. do.	
18	Proceedings Board of Revenue, observing that the Collector of the Godavery District has been requested to report the result of the proposal to commute into land the allowance now paid to the Atravady Pagoda, dated 5th Feb. 1864. Lodged.	8th do. do.	
19	Application from the Deputy Collector M. Narasimah Puntulu for 3 months' sick leave, dated 19th January 1864, No. 1. Leave granted. The attention of Principal Inspector General Medical Department drawn to the inconsistency of the Certificates granted by the Zillah Surgeon ...	9th do. do.	

Tabular Statement of Matters of Routine, &c.—(Continued.)

No.	Subject and Orders.	Date and Order.	Date of previous Orders.
20	Application from the Superintendent of Stamps leave one month, dated 27th January 1864. Leave granted, Mr. J Mackey appointed to officiate for him on his responsibility. ...	9th Feb. 1864.	
21	Government Order, Revenue Department, forwarding a case of Hop sets to Mr. Melvor ...	9th do. do.	
22	Letter from the Inam Commissioner, reporting his having delivered over charge of the Office of Inam Commissioner to his Assistant, dated 1st February 1864. Gazetted.	9th do. do.	
23	Letter from the Acting Inam Commissioner, reporting his having assumed charge of the Office of Inam Commissioner. Gazetted.	9th do. do.	
24	Minute by the Honorable the President, proposing the appointment of Mr. E. G. Ricketts to act as Deputy Collector during the absence, of Mr. J. D'Monte. Gazetted.	9th do. do.	
25	Letter from the Officiating Conservator of Forests, Burmah, acknowledging the receipt of certain books, dated 12th January 1864, No. 22B. Lodged.	11th do. do.	
26	Statement of Revenue realized on Imports and Exports in December 1864, dated 5th February 1864.	11th do. do.	
27	Letter from the Sheriff of Madras, calling for a list of persons qualified to serve on the Petty Jury, dated 3rd February 1864, No. 7. Furnished.	12th do. do.	
28	Letter from the Second Assistant Master Attendant forwarding a case landed from the "Queen of the South," dated 8th February 1864, No. 145. Lodged.	12th do. do.	
29	Letter from the Agent and Manager of the Madras Railway Company, reporting the transmission of a case of Hop sets to Coimbatore, dated 10th February 1864, No. 142. Lodged.	12th do. do.	
30	Letter from the Honorary Secretary to the Agricultural Society, acknowledging receipt of the "Ferns of India," No. 9, dated 11th February 1864, No. 89. Lodged.	12th do. do.	

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Tabular Statement of Matters of Routine, &c.—(Continued.)

No.	Subject and Orders.	Date and Order.	Date of previous Order.
31	Memorandum from the Collector of South Arcot, reporting that certain issues of the Gazette of that District have been sent to Government, dated 3rd February 1864, No. 8. Lodged.	12th Feb. 1864.	
32	Government Order directing the distribution of 20 packages of Tea seed. ...	12th do. do.	
33	Application from the Acting Collector of Bellary for nine days' preparatory leave, dated 8th Feb. 1864. Mr. Wedderburn informed that the leave is admissible without the sanction of Government. ...	13th do. do.	
33A	Application from the Assistant Director of Revenue Settlement, Salem, for one month's leave of absence preparatory to proceeding to Europe, dated 3rd February 1864, No. 2. Granted.	16th do. do.	
34	Minute by the Honorable the President, proposing the appointment of Messrs. W. Hodgson and H. Morris to certain posts. Gazetted.	16th do. do.	
35	Letter from the Superintendent of Stamps, reporting having delivered over charge of the Office to Mr. Mackey. Gazetted.	16th do. do.	
36	Letter from the Acting Superintendent of Stamps, reporting having assumed charge of the Stamp Office. Gazetted.	16th do. do.	
37	Letter from the Board of Revenue, forwarding two Volumes of their Proceedings for March 1861, dated 16th February 1864. Lodged.	17th do. do.	
38	Letter from the Board of Revenue, forwarding Proceedings for December 1863, dated 13th February 1864. ...	17th do. do.	
39	Letter from Government Pleader, Madras, acknowledging the receipt of certain selection of Government Records, dated 12th February 1864, No. 36. Lodged.	18th do. do.	
40	Government Order, directing the distribution of five copies of the "Report on the Customs Revenue of the Bombay Presidency, 1862-63." ...	19th do. do.	

Tabular Statement of Matters of Routine, &c.—(Continued.)

No.	Subject and Orders.	Date of Order.	Date of previous Orders.
41	Proceedings of the Board of Revenue, submitting for approval of Government certain arrangements made for the performance of the Treasury Deputy Collector's duties in Madura during the absence of Cornelius Pillay, dated 16th February 1864. The proposed arrangement approved. ...	20th Feb. 1864.	
42	Government Order, directing the distribution of 200 copies of the Annual List of Revenue Establishments for 1864. ...	20th do. do.	
43	Memorandum from the Secretary to the Government of India, requesting copies of certain Orders of Government, dated 4th February 1864, No. 517. Furnished.	20th do. do.	
44	From the Honorable C. Pelly, Member of the Board of Revenue, reporting his inability for reasons given to close the General Statement of the Revenue Establishment, dated 18th February 1864, No. 1,680. Lodged.	20th do. do.	
45	Letter from the Superintendent School of Industrial Arts, acknowledging the receipt of the "Forns of Southern India," Part 9, dated 17th February 1864. Lodged.	20th do. do.	
46	Letter from Captain H. C. Roberts, Curator Government Books, furnishing a copy of Clarke's Code of Regulation, dated 20th February 1864, No. 145. Lodged.	22nd do. do.	
47	Letter from the Acting Collector of Bellary, reporting his having delivered over charge of the District to the Acting Sub-Collector, dated 18th February 1864, No. 4. Gazetted.	23rd do. do.	
48	Proceedings of the Board of Revenue, requesting that a Head Assistant Collector be appointed to the District of North Arcot, dated 20th February 1864. Lodged.	23rd do. do.	
49	Minute by the Honorable the President, appointing Mr. J. B. Pennington to act as Head Assistant to the Collector and Magistrate of the District of North Arcot. Gazetted.	23rd do. do.	

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Tabular Statement of Matters of Routine, &c.—Continued)

No.	Subject and Orders.	Date of Order.	Date of previous Orders.
50	Government Order, directing the distribution of four copies of the "Report on the Land Revenue Administration of the Lower Provinces in Bengal for the official year 1862-63." ...	24th Feb. 1864.	
50A	Letter from the Secretary to the Government of Punjab, Public Works Department, forwards two copies of the Budget for 1864-65, dated 5th February 1864, No. 4,872. Ordered to be distributed. ...	24th do. do.	
51	Letter from the Collector of Tanjore, reporting the arrival of the Deputy Collector Mr. E. G. Ricketts, dated 19th February 1864, No. 157. Lodged.	24th do. do.	
52	Memorandum from the Board of Revenue, promising shortly to place a complete scheme before Government on the subject of Public Bungalows, dated 22nd February 1864, No. 171. Lodged.	24th do. do.	
53	Memorandum from the Secretary to the Government of India, observing that a certain Memorandum was inadvertently sent to Government of Madras instead of to that of Bengal, dated 11th February 1864, No. 846. Lodged.	25th do. do.	
54	Government Order directing the distribution of 100 copies of Dr. Kelaart's Reports on the Pearl Oyster ...	25th do. do.	
55	Letter from the Accountant General submitting Statement of actual expenditure under B I, Land Revenue for the 2nd quarter of 1863-64, dated 3rd February 1864, No. 366. Lodged.	26th do. do.	
56	Letter from the Accountant General accounting for the increase of actual expenditure over the Budget Estimate under Land Revenue, dated 22nd February 1864, No. 395. Lodged.	26th do. do.	
57	Letter from the Assistant Secretary to the Government of India, forwarding copy of a Memorandum regarding the pension enjoyed by the late Mirza Mahomed Allikhan, dated 29th January 1864, No. 34. Lodged.	27th do. do.	
58	List from the Director of Revenue Settlement of the Orders of Government remaining unanswered, dated 26th January 1864, No. 127. Reviewed.	29th do. do.	

Tabular Statement of Matters of Routine, &c.—Continued.)

No.	Subject and Orders.	Date of Order.	Date of previous Orders.
59	List submitted by the Board of Revenue of the Government Order remaining unanswered for the 2nd half year 1863, dated 29th January 1864. Reviewed.	29th Feb. 1864.	



PROCEEDINGS OF THE MADRAS GOVERNMENT,

For the month of February 1864.

No. 1. Read the following letter from C. W. READE, Esq., Collector of South Arcot, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Cuddalore, 18th January 1864, No. 4:—

SIR,

1. I am sorry again to trouble Government with an application for sanction for payment of salary due to a Talook Serishtadar, which has been refused by the Civil Paymaster. In the present instance the Audit Office has refused to pass the pay of one Runga Iyengar who was temporarily appointed to act as Talook Serishtadar of Chellumbrum in consequence of his not having passed the prescribed Test for the Magistracy. Runga Iyengar is not a passed Candidate, but the necessity which led to his temporary appointment as Sheristadar was urgent.

2. Vencata Soobiah, the Tahsildar of Virdachellum, one of the Sub-Division Talooks, obtained sick leave for one month from the 3rd October last; but as the October instalment of Kist was then falling due and the miscellaneous work was considerable, the Sub-Collector thought it requisite to appoint some one to act, and accordingly Kolundavelu Pillay, the Serishtadar of the neighbouring Talook of Chellumbrum, who had passed the highest standards prescribed for the Revenue and Magisterial Departments, was nominated to officiate as Tahsildar of Virdachellum on half pay as usual; but in his place no one was then appointed at Chellumbrum, it being anticipated that Kolundavelu Pillay would revert to his own duty within the time mentioned. The post of Talook Serishtadar was therefore left vacant until the 13th November last.

3. Vencatasoobiah did not, however, resume his duties at the expiration of one month, but through continued sickness was forced to apply for an extension of leave; meanwhile, the work in the Chellumbrum Talook having accumulated, it was indispensable to appoint some one to act as Serishtadar until Kolundavelu Pillay resumed the duties, especially as it was doubtful whether the period might still further be extended.

4. Runga Iyengar is a Clerk of the Sub-Collector's office. He had previously acted as Sub-Magistrate of Tittagoody, when the Civil Paymaster passed his salary without objection.

5. These considerations, added to the difficulty experienced in obtaining a passed Candidate, induced the Sub-Collector to appoint Runga Iyengar temporarily for the post on half pay, and his tenure of office expired on the 17th instant.

3

Proceedings of the Madras Government, Revenue Department,
1st February 1864.

6. In my two previous letters addressed to Government, on a similar subject, I have detailed the grounds which led to the appointments in those instances, viz., that they were not affected by the operation of the examination Rules until after 1st May 1864. The case under notice is one in which the nomination was made solely to meet the urgent demands of the public service as above explained.

7. I therefore solicit that Government will be pleased to authorize the Civil Paymaster to pass the pay of Runga Iyengar, which is now due in arrears from the 14th November 1863 to 17th January 1864.

No. 2.

ORDER THEREON, 1st February 1864, No. 167.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 3. Read the following Proceedings of the Board of Revenue, dated 15th January 1864, No. 254 :—

Read the following letter from the Collector of Vizagapatam, dated 23rd November 1863, No. 972.

1. I have received from the Inám Commissioner a copy of a report from Deputy Collector B. Gopalaya Garu, and a copy of Mr. Taylor's proceedings thereon, which I beg to submit in original for the information and orders of the Board.

2. The Deputy Collector finds that there are 65 villages in the Vizianagaram Estate, which were omitted in the assets of the Zemindary at the Permanent Settlement. Of these, five it is admitted, were made over to the Rajah as compensation for his claim on the Salt revenue. As to the remaining 60 the Deputy Collector is of opinion that they were omitted in the Estimate accounts by oversight or imperfect information; and he proposes to enfranchise them as Ináms. To this the Commissioner objects on the ground that he can take cognizance only of such villages as were Inám at the period of the Permanent Settlement and therefore excluded from the assets. "It will rest," he adds, "with Government either to leave these villages in the undisturbed enjoyment of the Rajah, because a Permanent Settlement has been made once for all, or to raise the Peshkush in such proportion as may be deemed necessary."

3. Now it will be seen that it is contended for the Rajah that there has been no omission whatever; that in fact these 60 villages are partly newly founded, and partly hamlets of villages duly entered in the Settlement accounts. Be this as it may there is such a thing as *laches*, and such a law as the Statute of Limitations. As to the determination of the question resting with Government, as presumed by Mr. Taylor, I would humbly submit that the Government has no such prerogative. We should have to go into Court with the Rajah; and with what face could we affirm that the matter had been newly discovered when we managed the Vizianagaram Estate through the Collector, from 1827 to 1849; and through a Special Commissioner, from 1849 to 1853?

4. I recommend that the question be dropped.

ENCLOSURE No. 1.

From B. GOPALAIYA, Deputy Collector Inám Commission, to G. N. TAYLOR, Esq., Inám Commissioner, dated Vizianagaram, 28th January 1863, No. 8.

1. I have the honor to request that you will be pleased to pass orders on the following points which were not touched upon in my Preliminary Reports as the then available information did not bring them to light.

2. The number of villages of all descriptions in the Zemindary of Vizianagaram is 1,228, as per Rajah's account of Fasli 1261. On comparing this number with the number of villages

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appearing in the accounts of the Permanent Settlement; and in the Istimirar Sunnud, differences become observable. The entire number of villages in the Rajah's accounts of Fasli 1261 is 65

Aggraharums and Mokhasas older than the Permanent Settlement ... No. 33. Converted into Aggraharums and Mokhasas subsequent to the Permanent Settlement by the late Rajah ... No. 22.	Tirayati Valuation. Rupees 31,016 4 5	Hence the total number of villages not appearing in the Estimate accounts is 65, classed under different heads as shown in the margin, including 5 villages referred to in paragraph 7 of this letter.
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3. Such of the Aggraharums and Mokhasas of this number as were clearly proved to have been granted previous to the Permanent Settlement have been enfranchised with the consent of the Vakils. With regard to the remaining number consisting of Jirayatis and post settlement grants, excepting those entered in the Kaul given in the margin, the Rajah's Vakils contend that they are either hamlets of the adjoining villages or subsequent erections; but I differ from them on the following grounds :—

1st.—The existence of Sunnuds, Dumbalas and other documents of a date anterior to the Permanent Settlement in support of Ináms situated in some of these villages.

2nd.—The mention of these missing villages as boundaries in Cheeknamas produced for the adjoining Aggraharums.

3rd.—The existence of a separate village establishment and defined boundary marks.

4th.—Treatment of these villages as separate ones in Mr. Freese's Committee accounts of Fasli 1248; in some of them the extent of Inám land was given without individual particulars, and his Damashayi, or proportion of the estimate area, was extended only to Ináms situated in them and not to those under consideration alleged by the Vakils as hamlets of the Estimate villages.

5th.—The treatment by the Rajah of these villages as separate corporations in all his accounts, and the existence of hamlets dependent on other villages not separately registered.

6th.—The omission of the mention of Aggraharums and Mokhasas in the Estimate accounts whose existence as anti-settlement villages is proved by Sunnuds and Dumbalas.

7th.—The mention in the Estimate accounts of a few of the hamlets in detail as attached to the adjoining villages therein mentioned, and the existence of hamlets to a few of these missing villages.

8th.—The existence of some of them given in the margin of paragraph 2, admitted by the Vakils to have been omitted through mistake in the Estimate accounts which were marked as separate villages in the Kaul that was drawn up a few months later than the Estimate accounts, although the collections of Fasli 1206, 1207 and 1208 were adopted in fixing the Permanent Peshkush.

9th.—The extent and valuation of some of these missing villages, as per Rajah's account, being two or in some cases four times larger than the adjoining villages to which the Vakils append them as hamlets, setting aside a considerable increase of the latter in both these items in the original villages themselves however understated they were at the Permanent Settlement.

4. The inference to be drawn from these grounds viewed together is the greater portion, if not all, of these villages existed as independent ones at and before the Permanent Settlement; and their omission in the Estimate accounts is attributable perhaps to oversight or imperfect information as has been already reported by Commissioner Mr. Walter Elliot in his report to Government on the Ináms of Vizianagaram Zemindary producing as an instance the reduction of the valuation of Rupees 12,00,000, fixed by the Circuit Committee to Rupees 7,50,000.

5. Seeing that the value of these villages did not enter into the general assets upon which the Peshkash was calculated, I humbly presume that the right of Government to these villages cannot be questioned. But as they have been in the Rajah's uninterrupted enjoyment ever since the Permanent Settlement, the question is whether such of the Jirayatis of this number, as may

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be shown not to be hamlets of formerly existing villages or subsequent erections but as independent corporations, can be brought under our settlement and enfranchised at the lowest rate of quit-rent rejecting the most insignificant ones. The other point requiring your orders is, whether such of the villages of this number as have been constituted Aggraharums and Mokhasas subsequent to the Permanent Settlement by the late Rajah, are to be enfranchised in the name of the present holders of the Rajah.

6. This measure affects the Rajah in a financial point of view; to prevent which and at the same time with a due regard to Government interests, a compromise might be made, if the Rajah raises no objection, for leaving the above villages as they are and enfranchising in their stead the "Sandhi" Aggraharums and Mokhasas included in the assets but granted in 1796, 1797, 1798, the years of assets, and before the date of Collector Mr. Webb's Report 22nd September 1803 to the Special Committee furnishing materials for the Permanent Settlement. The holders of these grants are anxious to get their villages enfranchised—some of which were released from attachment made in 1245 on the late Rajah's death with an additional Jodi; and others are still held in the Rajah's possession as shown in the Statement below:—

No.	Names.	Date of Govt.	Estimate value.	Jodi.		Remarks.
				Old.	Subsequent.	
1	Karakam...	1800	457	...	...	A portion released. Under attachment.
2	Manderavalasa...	1801	206	75 0 0	...	
3	Misalapetta...	1798	400	...	...	
4	Nandivada...	1802	120	...	16 0 0	A portion released. Released. Mentioned as Aggraharum in the Kaul only.
5	Nayudevalasa...	1793	165	...	...	
6	Pedda Battavalasa...	1797	330	40 0 0	35 0 0	
7	Kanapaka...	1801	700	...	...	Released. Under attachment.
8	Dummedi...	1801	600	...	...	Released.
9	Buredupeta...	1797	1,382	45 0 0	...	Do.
10	Tandranji...	1802	1,750	...	...	Under attachment. Do.

The quit-rent of these villages might not be as large as that which the missing villages would yield; the difference may be given up as the suggested compromise would establish the rights of the Sandhi grant holders, protecting them from future annoyance, prevent our interference with the Rajah's Jirayati arrangements, while at the same time recognizing the right of Government.

7. Lastly, I have to bring to your notice the case of the villages named in the margin, and beg to call your attention to the correspondence on the Permanent Settlement of this District in the printed books supplied to your office at Vizagapatam. The value of these villages, you will be pleased to see, were not taken into the general assets of the Vizagapatam Zemindary, and their omission is accounted for by their having been regarded as compensation for the Rajah's right to Malikana or

	Valuation of Fasli 1261.
Yelamanchili...	5,000 0 0
Dosug...	1,181 0 0
Kanchadarla...	2,076 0 0
Veduravada...	400 0 0
Chintuva...	510 0 0

* Vide Collector's letter to the Special Committee, 6th October 1802, 20th May 1803.
Paragraph 12 of the Special Committee's letter to Government, 22nd September 1803.
Paragraph 7, Order of Government, 22nd October 1803.

proportion of a tenth part of Salt revenue resumed by Government. These villages, in my opinion, do not from the already passed correspondence partake of the nature of Inams; and as their question was finally determined I do not think it necessary to re-open it in this settlement unless your orders are otherwise.

8. Delay in transmitting this report arose from the Vakils not furnishing correctly the required information at once.

Coimbatore, 13th November 1863.

(A true Copy.)

(Signed) G. N. TAYLOR, *Inam Commissioner.*

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ENCLOSURE No. 2.

Proceedings of the Inam Commissioner, dated Coimbatore, 11th November 1863, No. 73.

Read letter from Deputy Collector Gopalaiya, dated 8th June 1863, No. 7.

Read again letter from the same officer, dated 28th January 1863, No. 8.

1. In the letter first recorded above Gopalaiya supplies the further information called for by the Commissioner in his Proceedings of the 26th February 1863, No. 4, with reference to the Deputy Collector's previous letter of the 28th January 1863.

2. The only question for decision is whether certain Jirayati villages of the Vizianagaram Zemindary, which escaped notice at the time of the Permanent Settlement, can now be brought under the cognizance of this Department, on the ground that their value was not included in the assets upon which the Zemindar's Peshcush was fixed.

3. The Commissioner is of opinion that the treatment of these villages is purely a Revenue question altogether beyond the province of this Department. Only such villages as were Inam at the period of the Permanent Settlement, and therefore excluded from the assets, can be brought under the present Settlement. With respect to any of the Jirayati villages, which may have escaped the notice of the authorities who conducted the Permanent Settlement, it rests with Government either to leave them in the undisturbed enjoyment of the Rajah, because a Permanent Settlement has been made once for all; or to raise the Peshcush in such proportion as may be deemed necessary. Gopalaiya's letter will, therefore, be forwarded to the Collector of the District, for such notice as he may consider proper.

(Signed) G. N. TAYLOR, *Inam Commissioner.*

(True Copy.)

(Signed) G. N. TAYLOR, *Inam Commissioner.*

The papers will be submitted to Government as the question has been raised. Although the Board do not profess to understand the Deputy Collector's letter, or to be able to say from it what is the number of villages that he considers to be without sufficient authority included in the Zemindar's possessions, inasmuch as the number 65 apparently includes five villages to which although not included in the assets the Zemindar's right cannot be questioned, 16 villages which are named in the "permanent Kaul" (which the Board presume to mean the "Sunnud-i-Milkeut Istimrar") and a certain number of Agraharums and Mokhasas which were in existence as such prior to the Permanent Settlement and which will accordingly be dealt with under the Inam Commissioner's instructions, still the Board are clearly of opinion that the Government cannot at this time of day, and under the circumstances of the case, interfere with the Zemindar's enjoyment of villages which from the time of the Permanent Settlement have been dealt with as Jirayati villages forming sources of income to the Proprietor of the Estate; or to alter the Peshcush on this account.

No. 4.

ORDER THEREON, 1st February 1864, No. 163.

The Government concur in the Board's view of the question.

(Signed) J. D. SIM,

Secretary to Government.

*Proceedings of the Madras Government, Revenue Department,
1st February 1864.*

No. 5. Read the following Proceedings of the Board of Revenue, dated 11th January 1864.

No. 157 :—

Read the following letter from the Acting Collector of the Godavery District, dated Cocanada,
1st December 1863, No. 400.

1. With reference to Official Memorandum of the 24th instant, No. 906, received from the Sub-Secretary, requesting that a reply may be forwarded without delay to the Board's Miscellaneous Circular, No. LIV, dated 1st July 1863, calling for proposals for first Committees to be appointed under Act XX of 1863, I have the honor to inform you that, for the reasons stated below, I did not consider it necessary to submit proposals for the first Committees to be appointed under that Act.

2. Sections 3 and 7 are applicable to Temples, Mosques, or other religious establishments, the nomination of the Trustees, Managers, or Superintendents whereof is vested in, or may be exercised by Government or any public Officer, or in which the nomination of such Trustees &c., shall be subject to the confirmation of Government.

3. Section 12 refers to the transfer to such Committees as are appointed in reference to the provisions of Sections 3 and 7 of all landed or other property, which shall be under the superintendence or in the possession of the Board or local agents.

4. There is a temple in the village of Antravadi for which the nomination of a trustee was confirmed by the Board. It has no landed property. The money allowance granted by Government is paid to the former Zemindar of Mogul-
tur, who is the trustee, and he expends it on his own responsibility: but no property whatever is in the possession or under the superintendence of the Board or their local agents. I could not take steps for appointing a Committee for that Pagoda, as there was no property to place under their charge.

5. There is a Pagoda or Mosque in almost every village in this District. Some are supported by landed property; some by many allowances granted by Government in lieu of lands resumed and salt fees; and some by village contributions, which are collected by the Revenue Officer together with the village charges included in the Revenue demand. They are under the management of the trustees, priests, and village authorities, whose nomination is not vested in, nor exercised by, nor subject to the confirmation of the Government or any public Officer. No landed or other property belonging to such temples and mosques is in the possession or under the superintendence of the Board or their local agents.

6. The only powers and superintendence exercised by the Collectors and Talook officials in respect to such Mosques or Temples is the prevention of the endowments from being misappropriated; the confirmation of trustees who are selected by the village communities in a very few special cases, when any misapprehension may occur between them and the persons under whose immediate management the pagodas are; and keeping the lands and other endowments under attachment, when the service has been discontinued in consequence of the non-repair of the mosque or temple or from other causes. The lands belonging to such temples and mosques could not be considered as being in my possession or under my superintendence; and, therefore, I answered the question contained in the Board's Miscellaneous Circular No. XXXIX of the 8th May 1863, in the negative on the 22nd June 1863.

7 I shall be obliged if the Board will be good enough to inform me, if, under these circumstances, they are of opinion that any of the Pagodas in this District require Committees to be formed for their management.

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8. I purposely omitted the Circular under reply from my last list of unanswered letters, and I thought the Board were satisfied with the correctness of that list, as on 29th of October* they mentioned only one Circular which they still wished me to retain, and I shall be obliged if they will point out any other Order which has been inadvertently or erroneously omitted.

* Proceedings of Board No. 5,916.

1. Ordered to be submitted for the information of Government.

2. As the nomination of trustees in past years in the Godavery District has not been made subject to the approval of the Collector, and the confirmation of the Board, it does not appear now necessary to appoint any Committees for the performance of the duties hitherto discharged by the village communities.

3. In the case of the Antravady Pagoda the trust was conferred on the representative of the Mogulur Zemindar's family as an hereditary right in Extract Minutes of Consultation dated 3rd December 1841, No. 1,490, Revenue Department, and the other cases to which Mr. Morris alludes were evidently instances in which the Collector arbitrated in disputes between the villagers' nominees and the temple establishments, and not cases in which the powers conferred by Regulation VII of 1817 were exercised for the nomination of trustees, the regulation itself having in this particular provision been rarely operative in the Northern Circars.

No. 6. ORDER THEREON, 1st February 1864, No. 169.

1. The Government are of opinion that the temple referred to in paragraph 4 of the Acting Collector's letter comes within the scope of Section IV, Act XX of 1863. So far back as 1841 it was made over on hereditary tenure to Rajah Ualdindy Coomara Lutchmenarrasimharaz, and the nomination of the Trustee, Manager or Superintendent consequently neither vests in, nor is exercised by, nor is subject to the confirmation of Government or any public Officer.

2. The Temple has an annual allowance of Rupees 2,910-9-7 paid from the Treasury since 1799 in commutation of the village of Antravady, which was attached to it previous to the District coming under British rule. The Board will communicate with the Collector at once regarding the grant of land in lieu of this allowance, and report the result for the orders of Government.

3. With regard to the village Pagodas and Mosques referred to in paragraphs 5 and 6 of the Acting Collector's letter the Government are unable to pass any general orders. Mr. Morris states in paragraph 5 that they are under the management of Trustees over whose nomination Government exercise no control or interference, and in paragraph 6 he shows that in some cases Government have exercised the power of confirmation. This power may, as the Board believe, have been exercised more in the way of arbitration than as a vested right, but this is merely a surmise. The wording of the Act is quite clear, and the Collector must decide from the nature of the authority exercised in each case whether the religious establishment comes within the scope of Section III or not.

4. The Board will also call for full information regarding the money allowances now paid to these Pagodas, and the village contributions which are said to be "collected by the Revenue Officers together with the village charges included in the Revenue Demand," in view to both, where clearly payable in perpetuity, being commuted into land.

(Signed) J. D. SIM,
Secretary to Government.

**Proceedings of the Madras Government, Revenue Department,
1st February 1864.**

No. 7. Read the following Proceedings of the Madras Government in the Military Department:—

Passing orders on a letter from the Deputy Quarter Master General, requesting the authority of Government to one of the old temporary thatched Barrack Huts at Wellington being sold to the Roman Catholic Chaplain at that station. (Here enter 13th November 1863, No. 3,639.)

No. 8.

Communicating a letter from the Deputy Quarter Master General, reporting on what conditions the temporary Barracks at Wellington can be made over to the Roman Catholic Chaplain at that place. (Here enter 14th January 1864, No. 150.)

No. 9.

ORDER THEREON, 1st February 1864, No. 170.

1. As it appears from paragraph 2 of the Deputy Quarter Master General's letter of 8th January* 1864, that the land at Wellington therein referred to is required by the Roman Catholic Chaplain as a site for religious buildings for the benefit of Soldiers of that persuasion, the Governor in Council grants authority for its being made over to the Chaplain for the purpose stated. He is further pleased to exempt the ground from the payment of quit-rent, viz., Rupees 10-1-2† per annum, so long as the Chapel, Asylum, &c., proposed to be erected thereon are used by the Roman Catholic Soldiers and their children.

* In Military G.O. 14th January 1864, No. 150.

† Letter from Deputy Quarter Master General, 31st October, paragraph 4, in Military G. O. 13th November 1863, No. 3,639.

2. The first part of the Order of Government 11th December‡ 1862 exempting the land therein alluded to from the charge of quit-rent§ is hereby cancelled.

3. The Board of Revenue will issue the necessary instructions with reference to this Order.

(Signed) J. D. SIM,
Secretary to Government.

No. 10.

Read the following Proceedings of the Madras Government in the Military Department:—

Passing orders on G. O. Revenue Department, regarding the discovery in Cuddapah of an insect which eats away Prickly Pear. (Here enter 26th January 1864, No. 302.)

No. 11.

ORDER THEREON, 1st February 1864, No. 171.

Communicated to the Board of Revenue.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 12.

Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 27th January 1864:—

SIR,

With reference to the call on the Board for a report on Section I, paragraph 5 of Government Order dated 30th July 1863, No. 1,417, Revenue Department, I am directed to inquire whether any separate report is needed from the Board in addition to the special report which their third Member Mr. Clarke is now submitting, on the general question of the trade with the Travancore and Cochin Sirkars' territory.

**Proceedings of the Madras Government, Revenue Department,
1st February 1864.**

No. 13.

ORDER THEREON, 1st February 1864, No. 172.

The Government request that the Board will submit their views on the subject as soon as practicable.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 14.

Read the following letters:—

From R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 8th December 1863, No. 1,502/83.

SIR,

1. I have the honor to forward an original letter with enclosures (to be returned) from the Deputy Director of Revenue Settlement, Trichinopoly, and to request that the opinion of the Government Law Officers may be obtained on the question raised by the Magistrate of Tinnevely.

2. It appears that the Assistant Director of Revenue Settlement in Tinnevely imposed fines on certain Ryots, and in default of payment sentenced them to imprisonment under Section IV, Act XXVIII of 1860. Mr. Silver considers that as Act II of 1839, which is quoted at the end of the Section abovenamed, has been repealed by Act XVII of 1862 imprisonment can no longer be awarded under that Section, and is of opinion that the sentence should have been passed under Section 67 of the Indian Penal Code.

3. I do not myself see how the repeal of Act II of 1839 can affect Section IV, Act XXVIII of 1860. The former enactment is quoted merely to define the mode in which the fine is to be commuted. The authority for awarding the imprisonment is derived, not from it, but from Section IV, Act XXVIII of 1860. As far as I am able to judge, Section 67 of the Penal Code is applicable only to fines imposed under the provisions of that Code by a Magistrate of Criminal Court. In the present instance, the fines are imposed by an Officer who is not a Magistrate, under the authority of a special law. As however the question has been raised, it is desirable that it should be authoritatively settled.

4. Even should it be decided that I am correct in supposing, that notwithstanding the repeal of Act II of 1839, imprisonment may still be awarded under Section IV, Act XXVIII of 1860 in commutation of a fine imposed under the same Section, it will nevertheless I think be advisable in the contemplated amendment of the Act, so far to modify Section IV as to avoid in it any allusion to the repealed Act II of 1839.

No. 15. From CLEMENT DALE, Esq., Government Pleader, Madras, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 31st December 1863, No. 171.

SIR,

1. I have the honor to acknowledge the receipt of the Proceedings of Government under the date and number noted in the margin.

2. In Dwarries' Treatise on Statutes, it is stated "Relative words in an Act of Parliament (words of reference in a subsequent statute) will make a thing pass as well as if it had been particularly expressed in the Act itself; *verba illata inesse videntur*. Clauses of reference, incorporating provisions of former statutes, take effect as fully as if they had been repeated, and re-enacted in the body of the latter Act with relation thereto." I cannot find there has been any decision arising in a case where, as in the matter referred to me, the former statute containing the words referred to has been repealed, probably because a doubt as to the effect of such repeal upon the subsequent statute has not been raised. I am of opinion, notwithstanding

the repeal of Act No. II of 1839, that under Section 4 of Act No. XXVIII of 1860 the same powers now exist, as though the words of Act No. II of 1839 referred to, had been repeated and re-enacted in Act No. XXVIII of 1860.

3. I do not think however that in any proceedings, Act No. II of 1839 should be named; I am of opinion that the proper mode would be to refer to Act No. XXVIII of 1860.
4. I return the original papers forwarded to me.

No. 16. ORDER THEREON, 1st February 1864, No. 173.

Communicated to the Acting Director of Revenue Settlement with reference to his letter of 8th December last, No. 1,502/83. Copies of the correspondence will also be sent to the Revenue Board.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 17. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864.

Read the following:—

No. 3.

NOTIFICATION.

It is hereby notified, for general information, that from and after the 15th February 1864, under the Order of Government dated 12th December 1863, No. 2,260, the undermentioned villages, at present appertaining to the Talook of Gudewadah, in the Kistna District, will be transferred to the local jurisdiction of the Tahsildar and Sub-Magistrate of the Bandar Talook in the same District:—

- | | |
|------------------------|---|
| 1 China Pondra. | 14 Bantamilly. |
| 2 Mulleswaram. | 15 Pedda Pondra Agharam, Crootto- |
| 3 Interu. | vennu Mootta, consisting of nine villages |
| 4 Munipada. | belonging to a proprietor, viz.:— |
| 5 Cherukumilly. | 1 Mattam. |
| 6 Yendavally. | 2 Nidamaru. |
| 7 Satalur. | 3 Tadivennu. |
| 8 Lutchmepuram. | 4 China Gollapollem. |
| 9 China Aumudalapully. | 5 Gurisepudi. |
| 10 Aumudalapully. | 6 Kruttivennu. |
| 11 Korlapad. | 7 Nilipudi. |
| 12 Mudetipally. | 8 Chandala. |
| 13 Pendurris. | 9 Komallapudi. |

Total ... 24

Kistna District Collector's Cutcherry,
Masulipatam,
11th January 1864.

(Signed) G. THORNHILL, Collector.

Ordered that the foregoing Notification be submitted to Government, as required in Government Order No. 2,268, dated 12th December 1863.

No. 18. ORDER THEREON, 1st February 1864, No. 174.

Ordered that the Notification be published in the Gazette.

(Signed) J. D. SIM,
Secretary to Government.

Read the following papers:—

No. 19. Proceedings of the Board of Revenue, dated 9th October 1863, No. 6,500.

Read the following letter from C. W. READE, Esq., Collector of South Arcot, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Cuddalore, 30th September 1863, No. 266:—

SIR,

1. I am favoured with the Proceedings of Government through the Board of Revenue, under date the 19th September, No. 251, held on review of the proposal of Mr. Ellis to transfer the Salt Pans of Chunambat to this District.

2. The original proposition submitted to me by the Collector of Madras was to take over the Pans of Cheyur as well as Chunambat, and the reasons I gave in answer to Mr. Ellis objecting to such arrangement appear to have been subsequently acquiesced in by that Officer, for in his letter to the Board, copy of which stands at the head of the Government Proceedings now under acknowledgment, in paragraph 7, Mr. Ellis modifies his proposal and "proposes to retain Cheyur under the Sub-Collector, because it is too distant to be made over to South Arcot."

3. It is obvious that had this modified proposal been made to me I could not have objected as I did when the transfer of the Madras District Salt Pans included the distant ones of Cheyur; and should it be determined to continue the manufacture at Chunambat, I can offer no objections to their management being transferred to my Salt Deputy Collector, who has himself raised no difficulty in the matter.

4. That my objections in regard to distance against the transfer of the Cheyur Pans to this District have been fully recognized is clearly shown by the Board's acceptance of Mr. Ellis's modified proposal, which has now received the Government sanction. I, therefore, with all deference, submit that I was correct in putting forth my objections, and in declining to take over charge of the Cheyur Pans, which I was satisfied would impose on my Deputy Collector more labor than could fairly be expected of him. The separation of the Cheyur from the Chunambat Pans never occurred to me, and therefore I treated the question as a whole, and as it was put to me, although at the time I remarked to my Deputy Collector that if the proposal had been limited to the Chunambat Pans, I could not well offer any objection in view of their comparative proximity to the chief place of manufacture in my own District.

5. The foregoing observations are called for by those of the Board in the 7th paragraph of their Proceedings on the subject where they lose sight of the fact that my main objection was to the transfer of the Cheyur Pans on account of their distance, a point which the Government, however, have not overlooked.

6. I shall for many reasons be glad if the Chunambat Pans are given up, but if retained I shall at any moment be prepared to take them under my management.

1. Submitted for the information of Government, with reference to their Proceedings quoted by the Collector.

2. The Board await the further report called for from the Collector of Madras.

No. 20. Proceedings of the Board of Revenue, dated 10th December 1863, No. 7,777:—

Read again letter from the Acting Collector of Madras, dated 2nd November 1863, No. 464, recorded in the Board's Proceedings under date 11th November 1863, No. 7,182.

Read also the following letters:—

From G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 13th November 1863, No. 311.

SIR,

No. 3,781 of 1863, received with Board's Proceedings of the 15th November 1863.
Returned } 13th November 1863.

1. In returning the Board's Petition from the Chunambat Salt Pans this day received, I have the honor to state that I am

the Petitioners, any reason for re-considering the determination already arrived at, regarding the transfer of the Pans to South Arcot.

2. In the first place, I entirely disapprove of the superintendence of any Pans being made over to the Madras Sub-Collector. It is a far better arrangement that this work should be entrusted to the Deputy, who has special charge of the Salt Department, whether that Officer be attached to Madras or South Arcot.

3. To isolate one portion of this special duty from the legitimate Establishment is, I think, impolitic; the accounts must be sent in duplicate, the real management must virtually remain with the Salt Deputy, who will frequently have to arrange matters with reference to the requirements and conduct of the whole District Salt Department; the Sub-Collector has already quite enough on his hands, with his present limited staff of office servants; and although, as an exception, Cheyur has been handed over to him, I would rather advocate its being restored to the Madras Salt Deputy, than that Chunambhat should likewise be transferred to the Sub-Collector. Mr. Hutchins requests that the expediency of returning the control of Cheyur to Mr. Smith be reconsidered, and I think this request is a reasonable one.

4. The Chunambhat Pans are close to Mercanum; and when Head Assistant in South Arcot, I used to spend weeks together superintending the sales and manufacture at the Mercanum Pans; Mr. McDonell did the same before me; and I do not doubt, that the present Salt Deputy passes much of his time at this locality, by far the most important portion of his charge. There is too at Mercanum a Peishkar on a high salary, to whom the rank of Tahsildar was always accorded; this Officer will be close at hand, and able to settle any differences. In former days he had magisterial powers; how this is now, I cannot say.

5. Mr. Reade has expressed his willingness to take charge of these Pans. An Assistant Collector and Magistrate has lately been nominated to South Arcot, so that the Magisterial duties of the Salt Deputy at Cuddalore cannot now withdraw much of his attention from his special province, and finally as regards checks and good management, the proposed arrangement is a salutary one, apart from the very obvious advantages of the Peishkar close at hand, and the Salt Deputy's frequent visits. The Mercanum Salt Ryots have ever been remarkable for their internal animosity, wariness, and rivalry; frauds were rarely attempted, stealing and smuggling would have been at once brought to notice, and when the Chunambhat Salt Ryots are brought under the immediate sway of the same authorities, we may fairly presume that the Mercanum manufacturers will quickly bring to light any attempts at under-hand dealings and undue gains on the part of their newly transferred fellow cultivators. Mercanum has, owing to the above causes and litigious nature of the Ryots, always been deemed singularly free from the frauds which were supposed usually to exist in the Salt Department. I have never heard the same character of the Chunambhat Pans, but I doubt not that the transfer will have the effect of gaining for them an equally good reputation.

ENCLOSURE No. 1.

ABSTRACT.—Representing the inconveniences they will be put to, by the proposed transfer of the Chunambhat Salt Pans to the Collectorate of South Arcot; pray that the said Pans, like those of Cheyur, may be kept under the supervision of the Sub-Collector of the Madras District. From C. W. READE, Esq., Collector of South Arcot, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Cuddalore, 23rd November 1863, No. 311.

1. In acknowledgment of the Orders of Government dated 17th instant, No. 2,004, communicated through the Board dated 19th idem, I have the honor to state that the Deputy Collector in charge of the Salt Department in this District visits all the manufacturing Depôts under him once in every month as reported in my letter of the 14th July last, No. 179, and occasionally for prolonged periods.

2. It is not true that Mahomed Esuff has any special Magisterial charge, but when at Cuddalore I avail myself of his services as a Subordinate Magistrate of the 1st class, and he takes

up any cases that may be referred to him by me; and when the ordinary Magisterial work is heavy, and he is present, it is shared between Mahomed Esuff and the Treasury Deputy Collector according as their more immediate duties will admit of.

1. Resolved that the papers above recorded be submitted for the consideration and orders of the Honorable the Governor in Council, with reference to the Orders of Government under dates respectively 19th September 1863, No. 1,725, and 17th November 1863, No. 2,064.

2. In the former of the two Orders just quoted the Government were pleased, on the Board's recommendation, to accede to Mr. Ellis's proposal that, in consideration of the heavy duties which devolved upon the Salt Deputy Collector of the Madras District at the Madras Cotours, that Officer should be relieved from the charge of the outlying Salt Pans at Chunambhat, Cheyur, and Paiyanur. The pans at the latter place were to be discontinued, the charge of those at Cheyur were to be given to the Sub-Collector, and Mr. Ellis's proposal for the transfer of the Chunambhat station to the South Arcot District was referred for further consideration, with advertence to the Board's suggestion that these pans should likewise be discontinued, the supply derived from them being met, in future, by an extension of the pans at the Cheyur station, an arrangement which offered the additional advantage that it would supply employment for the Salt manufacturers both at Paiyanur and Chunambhat.

3. In the first letter recorded at the head of these Proceedings, the Acting Collector of Madras adheres to the opinion expressed by Mr. Ellis that the Chunambhat Pans ought to be transferred to the South Arcot District, and explains that it would not be feasible so to extend the manufacture at Cheyur as to find employment for the Salt manufacturers of Chunambhat and Paiyanur. He adds that the salt produced at Chunambhat is of good quality, and that the pans might be considerably extended. In his second letter he reports upon a Petition from the Salt manufacturers of Chunambhat, urging several objections to the transfer of their Salt station to South Arcot, and praying that their Salt Pans, like those at Cheyur, may be placed under the charge of the Sub-Collector of Madras. Mr. Banbury is strongly opposed to increasing the Sub-Collector's connection with the Salt charge of the District, and indeed he supports the Acting Sub-Collector's request that the expediency of transferring to him the control of the Cheyur Pans may be re-considered. He further considers that the close vicinity of a highly paid Officer in charge of the Mercanum Pans, the frequent visits of the South Arcot Deputy Collector, and the competition with the Mercanum Salt Ryots, who it is stated have been always remarkable for their internal animosity, wariness, and rivalry, a state of things which rendered smuggling, fraud, or theft, almost impossible, will have a very salutary effect on the Salt Ryots of Chunambhat, who have not, at present apparently, a high reputation for honesty.

4. The Board are not aware that the Salt manufacturers of South Arcot are more honest than their neighbours. Indeed, the very low rate of consumption per head of population in this District, would lead to an opposite conclusion, but, doubtless, the Mercanum Superintendent will be able to exercise an efficient control over the Chunambhat Pans, and as the abolition of these Pans would involve difficulties, the Board recommend that the administration of the Salt Revenue derived from them should be transferred to the charge of the Collector of South Arcot, who has already expressed his readiness to undertake the management of them in his letter, dated 30th

30th September.

September 1863, No. 266, which was submitted to Government with the Board's Proceedings, under date 9th October 1863, No. 6,500.

5. The Board would be decidedly averse to acceding to the Petitioner's request that the charge of the Chunambhat Pans should be given to the Madras Sub-Collector, for though they do not share in the views expressed by the present Officers of that District, they would be averse to transferring the Sub-Collector with duties which have now been transferred to a Special Department. The Board consider it indispensable for the reasons urged by Mr. Ellis, that the Madras Salt Deputy should be relieved from the charge of these Pans, and they believe that the vicinity of the Madurantakam Tahsildar will enable the Sub-Collector, without inconvenience, to

exercise due control over them. In any case, the Board are not prepared to request a re-consideration of the arrangement already sanctioned by Government until after it has been fairly tried, and has been found to be objectionable.

6. It appears from Mr. Reade's letter that the Petitioner's two statements that the Salt Deputy Collector attached to the South Arcot District had Magisterial charge of the Town of Cuddalore, and that he rarely visited the Mercanum Salt Pans, are without foundation. Mr. Reade states that the Deputy Collector visits all the Pans under his charge once every month. The Board consider, however, that it should be distinctly understood that Mercanum is the Deputy Collector's head quarters during the whole of the manufacturing season. There is no objection to his occasionally residing at Cuddalore during the remainder of the year, paying monthly visits to the Paiyanur Pans as at present; and during his stay at the Collector's station, when not engaged by the duties of his own Department, he may be employed in the investigation of such Magisterial cases as the Magistrate may think proper to refer to him, but the Board have on more than one occasion expressed their opinion as to the impropriety of giving a Magisterial charge to a Salt Deputy Collector.

7. The other objections raised by the Chunambat Petitioners do not appear to the Board to be deserving of consideration, for, as regards all matters connected with salt, or the revenue to the Salt Superintendent and Deputy Collector at Mercanum, distant only three miles, than to the Tahsildar at Madurantakam, and the Sub-Collector at Chingleput, which places are distant from the pans 22 and 28 miles respectively, and as regards all other matters their position will not be altered.

No. 21. Proceedings of the Madras Government in the Public Works Department:—

Communicating letter from Superintending Engineer, 4th Division, regarding the roads leading to the Salt Pans in Madras, and deferring the issue of final orders in respect to the direction of the road from Chunambat pending the settlement of the question of the transfer of the Pans at that place to South Arcot.

(Here enter 12th December 1863, No. 3,671.)

No. 22. ORDER THEREON, 1st February 1864, No. 175.

1. The papers recorded above contain the further correspondence which has taken place with reference to paragraphs 8 and 9 of G. O. 19th September last, No. 1,725.

2. The Government have now before them the reports of the Collectors of Madras and South Arcot on the question of transferring to the latter District the Chunambat Pans which are situated at the extreme south of the Madras District.

3. The Board, as was observed in the Order quoted in paragraph 1, were doubtful of the necessity of retaining these Pans at all; if retained, however, the best course, they thought, would be to transfer them to South Arcot.

* 2nd November 1863, No. 464, recorded in Board's Proceedings, 11th November 1863, No. 7,182.

† Board's Proceedings, 9th October 1863, No. 6,500.

4. The Acting Collector of Madras is of opinion* that nothing would be gained by abolishing them. The reasons which he advances seem good and sufficient. The Collector of South Arcot on his part is quite ready† to take the Pans under his management if it is determined to retain them.

5. The only objectors to the proposed change are the Salt manufacturers themselves. In a Petition which was referred† to the Board of Revenue for consideration, they enlarge on the hardship of being placed in salt matters under the supervision of the Deputy Collector of South Arcot, whose head quarters are seldom near at hand, while their Revenue affairs take them to Sydapet fifty miles in the opposite direction. Their prayer is that their Pans may be treated like those of Cheyur and placed under the superintendence of the Sub-Collector of Madras.

6. Mr. Banbury is strongly opposed to this latter proposal, and would much rather that Cheyur should be handed back to the Salt Deputy, Mr. Smith, than that Chunambat should be

transferred to the Sub-Collectorate. Indeed, in any case he considers that the order already passed in regard to Cheyur should be re-considered.

7. The Government agree with the Board that the arrangement already sanctioned for Cheyur should have a fair trial. As regards Chunambat, the Board recommend that the administration of the salt affairs there should be made over to South Arcot, and in this view the Governor in Council concurs. The Board will issue the necessary orders. They will also inform the inhabitants of that place, who recently petitioned against the transfer, that in coming to this conclusion the Government have duly considered the representations put forward.

8. In regard to paragraph 6 of the Board's Proceedings, dated 10th December 1863, No. 7,777, the Government are of opinion that as Mercanum is the most important station in the South Arcot District, it is not desirable that the Deputy Collector should be employed on the Magisterial or other duties at Cuddalore. The sales of salt are certainly not so large as they should be in so large and prosperous a District, and it would be better therefore that the Deputy Collector should for the present devote himself exclusively to his salt duties, instead of merely visiting the works once a month. It is also desirable that the Deputy Collector should make Mercanum his head quarters. The reference to his visits to Paiyanur is probably a mistake. There is apparently no Salt Depot of that name in the South Arcot District.

9. In paragraph 9, G. O. 19th September last, No. 1,725, certain suggestions of Mr. Ellis regarding salt roads were referred to the Public Works Department for consideration. The third paper recorded at the head of these Proceedings contains the report of the Superintending Engineer on the subject. This, it is observed, has already been communicated to the Board of Revenue. The only point on which observation seems necessary is that as the transfer of Chunambat to South Arcot has been sanctioned, the final orders referred to in paragraph 2, G. O. 12th December 1863, No. 3,671, can now be issued.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 23. Read the following Proceedings of the Madras Government in the Financial Department:—

Communicating the orders of the Government of India for the adjustment of the actual charges of 1862-63 on account of the Condapoor Talook of the South Canara District. (Here enter 21st January 1864, No. 55.)

No. 24. ORDER THEREON, 1st February 1864, No. 176.

Communicated to the Board of Revenue.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 25. Read the following Proceedings of the Madras Government in the Military Department:—

Permitting Lieutenant F. Pavy to retain his appointment in the Revenue Survey Department temporarily, pending a reference to the Supreme Government. (Here enter 28th January 1864, No. 332.)

No. 26. ORDER THEREON, 1st February 1864, No. 177.

Communicated to the Superintendent of Revenue Survey, with reference to G. O. 26th January 1864, No. 143.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 27. Read the following Proceedings of the Court of Wards, dated 26th January, 1864:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Court of Wards, dated Sydapet, 10th December 1863, No. 540.

SIR,

1. In their Proceedings of the 6th December last, No. 7,967, the Court of Wards sanctioned the Estimate of Rupees 1,110 for the repair of the Shrotrium Tank of Iroongaducottah in this District. While the repair was in progress, the Manager of the Minor Estate requested that some additional improvement might be made to the Tank.

2. The Superintending Engineer, who was consulted on this point, now forwards a Supplemental Estimate (herewith forwarded with the plan) for Rupees 975 to carry out certain additional work which appears to be necessary.

* Vide Court of Wards' Proceedings of the 8th August, No. 4,949.

3. A sum of Rupees 2,340 has been already sanctioned for the restoration of the large Tank of Luttoor. This sum, if deducted from Rupees 2,585-8-4, the amount available at the credit of the Minor's Estate up to the end of last month, leaves a balance of Rupees 245-9-4, which is not adequate to meet the increased demand upon the Minor's funds.

4. As the additional repairs are professionally declared to be really necessary, and as it is certainly advisable that the whole work should be carried out at the same time, and not performed by instalments, I would suggest, if the Board deem it unobjectionable, that a portion of the amount of the Estimate be advanced by Government to be repaid when funds are available. This liberal course has been formerly pursued in the case of Shrotriums under the orders of the Board of Revenue, 21st April 1828. After deducting the balance at the Minor's credit the sum to be advanced would be Rupees 730.

1. Ordered to be submitted to Government with the Court's recommendation that the Collector be authorized to advance Rupees 730 for the completion of the repairs needed by the Tank at Iroongaducottah, the available funds at the credit of the Minor's Estate being insufficient for the purpose, and the work being already in progress.

2. The Minor is now about seven years of age, so that the Estate which in Fusly 1272 produced a surplus income of Rupees 1,318 after providing for all ordinary charges excluding Maramut, and is unincumbered with debt, has to remain in Ward for eleven years longer and will easily re-pay the advance.

No. 28.

ORDER THEREON, 2nd February 1864, No. 178.

Sanctioned. The advance to be re-paid with interest at six per cent. in such instalments as the Court of Wards may determine.

(Signed) J. D. SIM,
Secretary to Government.

No. 29. Read the following letter from the Chemists and Druggists of Madras, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Madras, 27th January 1864:—

SIR,

1. We the undersigned beg respectfully to represent for the consideration of Government that we are placed under great difficulty to carry on business as "Chemists and Druggists," owing to a recent Order of Government forbidding the sale to us of Alcohol, which we used to obtain from the Commissariat Department.

2. We were not aware that the indulgence hitherto granted us would be discontinued until the Order to that effect was published a few weeks back in the Government Gazette. We have consequently made no arrangements for procuring supplies of this article from elsewhere. Our business must necessarily suffer in consequence, and the public will be considerably inconvenienced in not being able to obtain such medicinal preparations into which Alcohol enters as an ingredient.

3. We therefore respectfully solicit the kind indulgence of Government to permit us to purchase Alcohol as heretofore from the Commissariat Department for the next six months, by which time we will be able to arrange for obtaining the article from England, it will take fully that time before a supply from that quarter can reach us, even if now ordered.

No. 30.

ORDER THEREON, 2nd February 1864, No. 179.

Referred to the Military Department.

(Signed) J. D. SIM,
Secretary to Government.

No. 31. Read the following letter from Lieutenant-Colonel G. W. WALKER, R. E., Superintending Engineer, 7th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Coonoor, 23rd January 1864, No. 318:—

SIR,

I have the honor to submit for the sanction of Government two Estimates for new work in the Malabar District, which it appears desirable to carry out at once; and for which it will appear from the Statements that will shortly be submitted in conformity with Government Order No. 3,681 of 14th December 1863, that funds will be available from sanctions for Military works at Cannanore, which cannot possibly be carried out this year.

The two Estimates are submitted in one list, as both requiring reference to the Revenue Department.

Referred to the Revenue Department.

Chepauk,
26th January 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P.W.D.

No. 32.

ORDER THEREON, 2nd February 1864, No. 180.

Approved.

(Signed) J. D. SIM,
Secretary to Government.

No. 33. Read the following Proceedings of the Board of Revenue, dated 26th January 1864:—

Read the following letter from J. H. BLAIR, Esq., Acting Collector of Sea Customs, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1864, No. 54.

SIR,

In the Budget Estimate for 1863-64, submitted to your Office on the 30th September 1862, it was requested that 3,000 Rupees under the head of IX Miscellaneous for freight and landing charges might be provided for in the Budget; but only 1,500 Rupees were sanctioned. On December 31st 1863, 1,494 Rupees had been expended, and I have therefore the honor to request that you will be good enough to obtain the sanction of Government for an additional

1,500 Rupees at your earliest convenience, and instruct the Civil Paymaster to pass the amount under this head, which will be included in my Contingent Bill for January 1864.

1. Submitted for the sanction of Government.
2. The Accountant General will be requested to state how the required funds can be provided.

No. 34. ORDER THEREON; 2nd February 1864, No 181.

1. Sanctioned.
2. The additional grant can be met from savings in other items.

(Signed) J. D. SIM,
Secretary to Government.

No. 35. Read the following Endorsement of the Superintending Engineer, 4th Division, dated Madras, 25th January 1864, No. 4,715:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to Lieutenant-Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, dated Saidapet, 19th January 1864, No. 20.

SIR,

In conformity with the Board's Proceedings communicating Government Order dated 26th November 1863 (No. 2,135), I communicated directly with Captain Rogers regarding the petty repairs necessary to convert the Jailer's late quarters at Guindy into a temporary Talook Cutcherry. It will probably be many months before the contemplated Cutcherry in the Roshun Bagh is available, so I think you will agree with me that Captain Rogers' small Estimate* of Rupees 200 may be sanctioned. Kindly authorize the expenditure as soon as possible, as we can then vacate quickly the premises for which we are now paying a monthly rent.

* Herewith sent with countersignature.

Public Works Department, No. 3,543,
dated 2nd December 1863.

ENCLOSURES.

- 1 Letter No. 20, dated 19th January 1864,
from Acting Collector of Madras.
- 1 Estimate.
- 1 Specification.

"Accommodation for Troops;" the whole of the amount allowed for repairs to "Revenue Buildings" having been allotted for expenditure.

(Signed) A. J. M. BOILEAU, Colonel, R. E.,
Superintending Engineer, 4th Division.

Referred to the Revenue Department.

Chepauk,
27th January 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P.W.D.

No. 36. ORDER THEREON, 2nd February 1864, No. 182.

The Estimate is sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 37. Read the following Proceedings of the Board of Revenue, dated 9th January 1864, No. 106:—

Read the following letter from the Collector of Ganjam, dated Aska, 4th December 1863, No. 254.

1. With reference to the Board's Proceedings, communicating the Order of Government dated the 20th ultimo, No. 2,091, I have the honor to forward herewith copies of two Puttahs regarding waste lands granted to Mr. Burgess on Cowle from which the Board will find that about 1,095 acres of land* have been given him at 1 Rupee per acre to be paid from the ninth year, subject of course to any alteration that may be made by the Settlement Department, and that he is to enjoy the land free of assessment for the first five years, paying one-fourth in the sixth, half in the seventh, and three-fourths in the eighth year.

2. The Puttah has not as yet been made out for the land applied for by him under Tope Rules. It is about 1,000 acres in extent, and is sought by Mr. Burgess with the avowed purposes of planting teak and other timber trees.

ENCLOSURES Nos. 1 & 2.—Puttahs.

Submitted for the information of Government with reference to their Order quoted by the Collector.

No. 38. ORDER THEREON, 2nd February 1864, No. 183.

The Board are requested to give their opinion on the grants in question.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 39. Read the following Proceedings of the Board of Revenue, dated 16th January 1864, No. 294:—

Read again letter from the Acting Collector of the Godavery District, dated 28th September 1863, No. 313, reporting on certain Military buildings at Rajahmundry and Ellore.

Read also the following letter from the same Officer, dated Cocanada, 2nd November 1863, No. 374.

1. In reply to the Board's Proceedings, No. 6,726, dated the 21st ultimo, I have the honor to state that I am of opinion that either the Serjeant's quarters or the Hospital at Ellore can be easily and conveniently converted into an Office for the Deputy Collector. I think the former would be preferable. The distance from the Town is not greater than between the Town and Office at Cocanada, and if the road is in bad condition, application can be made to the Engineer Department to put it in repair.

2. The Deputy Collector's objection to the Barrack is its great size, and the greater difficulty in converting the long room of which it seems to consist into Office rooms. It is the same distance from the Town as the Hospital and the Serjeant's quarters, the three buildings being quite close to each other, 255 feet apart.

3. I did not give my opinion on the subject, because the Government distinctly asked for the Deputy Collector's, as he resides on the spot, and not for mine.

3. The Plan is herewith returned.

ENCLOSURE No. 1.—Plan.

1. Ordered that the papers above recorded be submitted to Government, with reference to paragraph 4 of the Government Order, No. 1,425, dated 30th July 1863, in which the Acting Collector of the Godavery District was directed to report whether either the Barrack or the

Hospital at Rajahmundry could not be converted into an Office for the Head Assistant who draws extra tentage all the year round, on the ground that no building is available for the accommodation of his Kacheri.

2. Mr. Morris states that the former of the two buildings mentioned, is used by the armed Police Reserve as a Barrack, and the latter as an Hospital for sick Sepoys on leave; and that, consequently, he does not deem it necessary to forward a plan of those buildings as desired by Government.

3. With reference to the suggestion of Government in the same Government Order that either the Serjeant's quarters or the Hospital at Ellore might be converted into a Kacheri for the Deputy Collector in lieu of the building now rented at 12 Rupees per mensem for that purpose, Mr. Morris forwards a plan of the above two buildings and of the Barracks, and expresses his opinion that the "Serjeant's quarters or Store Room" could be more easily and conveniently converted into a Kacheri than the other two buildings, in which opinion the Board concur. The Serjeant's quarters consist of a hall and two rooms with a front verandah, and the Deputy Collector recommends that the building should be repaired and a verandah added on three sides of it, if it be selected for the future accommodation of his Office. His objections to the use of any of the buildings above-mentioned, which are situated 255 feet apart, are their distance (1½ miles) from the Town, and the badness of the road between; but Mr. Morris observes that the latter objection can be easily removed, and the distance from the Town is not greater than that between the Town and Office at Cocanada.

4. Under the above circumstances, and on the supposition that the Government are not disposed to build an Office for the Deputy Collector in the most eligible position, the Board recommend that the appropriation of the Serjeant's quarters as the Deputy Collector's Kacheri be authorized, the Acting Collector taking the necessary steps to render the building suitable for the purpose, and easily accessible in all weather.

No. 40. ORDER THEREON, 2nd February 1864, No. 184.

Before passing final orders on paragraphs 3 and 4 of their Proceedings, the Government desire to know what the cost of converting the Serjeant's quarters into an Office for the Deputy Collector will be, and at what cost a good building can be erected for the purpose within the Town, and the value of the Military buildings referred to. The Board will request the Collector to procure the necessary information from the Engineer authorities of the District.

(Signed) J. D. SIM,
Secretary to Government.

No. 41. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864, No. 431:—

Read the following letter from the Collector of North Arcot, dated Chittoor, 18th December 1863, No. 258.

Adverting to the Order of Government dated 9th instant, Revenue Department, No. 2,233, desiring to be informed whether the Travellers' Bungalow at Kircumbadi in this District can be transferred to the Public Works Department, I have the honor to refer the Board to paragraph 3 of Mr. Fraser's letter of the 14th ultimo, No. 232, from which they will observe that the Bungalow at Kircumbadi should be kept up till the North West Railway is opened to Codoor or some point further advanced in the Cuddapah District where there is a Travellers' Bungalow. Knowing the Bungalow and country through which the line is being carried, I most fully endorse Mr. Fraser's recommendation, and think the Bungalow should be kept available for travellers until the Railway is open to some point further inland where accommodation may be found.

Ordered that the above letter be submitted to Government, with reference to their Order in the Revenue Department, No. 2,233, dated 9th December 1863. The Board concur with the Collector.

No. 42. ORDER THEREON, 2nd February 1864, No. 185.

Communicated to the Public Works Department with reference to paragraph 8 of the Order in that Department 21st November 1863, No. 3,414.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 43. Read the following Proceedings of the Board of Revenue, dated 15th January 1864, No. 261:—

Read the following letter from the Collector of Malabar, dated Calicut, 24th December 1863, No. 280.

1. I have the honor to submit for the orders of Government, the enclosed copy of a letter dated 21st instant, from the Acting Deputy Paymaster, Malabar and Canara, representing that in consequence of the abolition from the 31st instant of the appointments of Cash-keeper and Shroff in his office, he is at a loss to provide for the duty of keeping the accounts of the Civil Treasury, unless I can assist him with a man to act as Cash-keeper until the transfer of the Treasury to the Civil authorities.

2. About the beginning of the current year Captain Douglas's predecessor brought to my notice that the pressure of work in his office was so great that the Military Cash-keeper and Shroff were unable to perform the double work thrown upon them, and that unless one of the two Shroffs at the Kaval Talook Treasury was sent to assist the Shroff, the accounts and business connected with the Civil Treasury would fall into arrears.

3. On this I acceded to the Deputy Paymaster's request, and placed a Shroff at his disposal; this Shroff is still in his office, and it is not in my power to spare any other person from my regular establishment to meet the present emergency.

4. Under these circumstances, I beg that the matter may be brought to the notice of Government in view to their early orders thereon being obtained.

ENCLOSURE No. 1.

From Captain W. DOUGLAS, Acting Deputy Paymaster, Malabar and Canara, to G. A. BALLARD, Esq., Collector of Malabar, dated Cannanore, 21st December 1863, No. 442.

I am informed by the Controller of Military Finance that the appointments of Cash-keeper and Shroff in the Military Pay Office here will be abolished from the 31st instant. These are the individuals upon whom the duty of keeping the accounts of the Civil Treasury has hitherto principally devolved, and I shall be at a loss to provide for the duty unless you can oblige me with the assistance of a man to act as Cash-keeper until the transfer of the Treasury to the Civil authorities, the Shroff attached to the Treasury being unequal to the duty owing to his want of knowledge of English in which nearly all the cheques, &c., which are presented in this office are written.

(True Copy.)
(Signed) G. A. BALLARD, Collector.

Ordered to be submitted to Government with the the Board's recommendation that pending the disposal by Government of Mr. Pelly's letter on the subject of the Cannanore Treasury, the Collector be authorized to employ a temporary Cash-keeper on a salary of Rupees 100 monthly.

No. 44. ORDER THEREON, 2nd February 1864, No. 186.

Mr. Pelly's letter on the subject of the Cannanore Treasury having just been disposed of in the Proceedings of Government dated 29th January last, No. 159, no temporary Cash-keeper is necessary.

(Signed) J. D. SIM,
Secretary to Government.

No. 45. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864, No. 444 :—

Read the following letter from the Acting Collector of Bellary, dated Hoovinhadgaly, 6th January 1864, No. 3.

* Received October 1862, Board of Revenue's Proceedings, No. 6,393, dated 24th September 1862.

1. Alur.
2. Raidrug.
3. Gooty.
4. Bellary.
5. Hospet.
6. Adoni.

1. With reference to the Official Memorandum of the Board of Revenue dated 22nd December 1863, calling for a report on the result of the experiment in Bellary with Peruvian Cotton seed,* I have the honor to state that in six Talooks as per margin† to which the seed was distributed, the result was as below—

No. 1.—Sown in two goontahs; grew to half and three-quarters of a yard, and then withered,

No. 2.—Only grew a quarter of a yard; destroyed by insects.

No. 3.—Partly did not germinate, some grew and is still living, and about to flower.

No. 4.—Did not germinate.

No. 5.—Only four inches high, still alive.

No. 6.—Did not germinate.

2. It is not my opinion that the Peruvian Cotton can be grown successfully without irrigation in the District of Bellary. Because the climate of Peru is very arid, it has been argued that there is less aridity in this country; and, consequently, a prospect of the plant being independent of irrigation, which is applied in Peru, whether Bellary is less arid than Peru, I cannot say. I found a difference of 20° between the dry and wet bulb Thermometer on the 23rd ultimo, and a drier climate I have never experienced; nothing of the vegetable order that I have seen grows without moisture of some sort. The Cholum of this year had no ears in this Talook, and the Dharwar imported Cotton is stunted in growth.

3. It is possible that some of the gentlemen in Cuddapah District, to whom I distributed the Peruvian Cotton seed in October 1862, may have planted in their gardens, and successfully cultivated it, and with careful garden cultivation, and sufficient watering, by persons interested, it may grow; but there seems little good in official experiments. The Tahsildars of this District take little interest in the matter, and the Ryots less, and it was not until after considerable time that I could ascertain to what Talooks the small quantity of Peruvian seed had been distributed by my predecessor, so that my report has consequently been delayed.

4. I think the plant might succeed close to the banks of the Toombudra, or on the margin of a large unfailing Tank, or by continuous irrigation from a well, but the latter is much too expensive to be adopted.

1. Ordered to be submitted for the information of Government.

2. The Board trust to receive a further supply of the Peruvian seed, in which case the experiment in Bellary can be repeated under closer observance.

No. 46. ORDER THEREON, 2nd February 1864, No. 187.

The Collector will make his Tahsildars and Subordinates understand that it is their duty to interest themselves in everything that affects the welfare of the people.

(Signed) J. D. SIM,
Secretary to Government.

No. 47. Read the following Proceedings of the Madras Government in the Financial Railway Department, dated — February 1864 :—

Read the following letter from W. S. BETTS, Esq., Agent of the Great Southern of India Railway, to the Consulting Engineer for Railways, Madras, dated Negapatam, 19th January 1864, No. 1,004.

SIR,

1. I regret I have to report for the information of Government that the Salt trade over this Railway from Negapatam into the interior has entirely ceased, owing to the inability of the merchants to obtain a supply of saleable Salt from the Government Depot.

2. As the State makes up the difference between the 5 per cent. Railway guarantee, and the sum earned for the carriage of traffic, the Government are losing about Rupees 500 per week while this trade is stopped.

No. 37.

Forwarded for the information of Government, with reference to their Proceedings in the Revenue Department of the 13th August last, No. 1,494.

Madras,
23rd January 1864.

(Signed) R. O'CONNELL, Captain, R. E.,
Consulting Engineer for Railways.

Communicated to the Revenue and Public Works Departments.

(True Extract.)

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 48. ORDER THEREON, 2nd February 1864, No. 188.

Forwarded to the Board of Revenue who will report what quantity of Salt has been sent to Negapatam under the operation of the Order dated 13th August last, No. 1,494, and the stock on hand at Negapatam now and during each of the last three months. They will instruct the Collector to replenish the Negapatam stores as soon as practicable.

(Signed) J. D. SIM,
Secretary to Government.

No. 49. Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated South Canara, 21st November 1863, No. 745 :—

SIR,

1. I have the honor to acknowledge the receipt of the Government Order No. 2,038 of the 12th of November.

2. The proposed Rules commented on by Dr. Cleghorn and Dr. Brandis are the Rules lately framed by me in communication with the Board of Revenue and sanctioned by Government in their Order No. 1,099, dated 22nd of June 1863.

3. Dr. Cleghorn particularly requested me to keep him informed of all changes, &c., in the Department, and to forward him any documents that might be of use to him in organizing establishments in the North. Dr. Cleghorn is still Conservator of the Madras Presidency and is absent on special duty. The Code of Rules (at that time only proposed) were forwarded privately, they had been drawn up with great care, and some had been found to work exceedingly well in this Presidency, it was thought, therefore, that they might be of use. I must say, however, that I was much astonished when Dr. Cleghorn and Dr. Brandis published a commentary on them, particularly as Dr. Cleghorn was aware that the Rules had not at that time received the sanction of Government.

4. The Rules do not appear to have been quite understood by Dr. Cleghorn and Dr. Brandis, I beg therefore to forward a Note that I have drawn up on the subject.

Note on Dr. Cleghorn and Dr. Brandis' Memorandum in re Madras Forest Rules.

1. Although Ryots are allowed timber free of charge there are restrictions; they can fell in certain jungles, but only to a limited extent, i. e., for the purpose of making agricultural implements, &c. (and not for building purposes, or for sale), nor are Ryots ever allowed to cut the timbers published in the District Gazettes as reserved. Before the commencement of the last official year, Ryots were cutting Teak, Satin and Vengay and the best kinds of timber for plough carts and house building.

2. The Tahsildar is only a receiver of money, he grants a voucher for the receipt of a certain amount; but the Forest Department are not obliged to grant a license on receipt of this, but may return it to parties with an order for a refund, if it is desirable to reserve the timber.

indented for or to reserve the particular forest in which parties have applied to be allowed to fell; this however is generally avoided, as when particular timbers or particular tracts are reserved for a time notice is given in the Gazette and elsewhere in the District. The Revenue authorities being the receivers of all money act as a check against embezzlement on the side of the Forest Department, this is very desirable as some Districts are under Overseers and Sub-Assistants. (Before this rule came into force great speculation was carried on in one District.) The Forest Department also acts as a check against any nefarious transactions on the part of the Native Revenue authorities. A three feet in girth tree is not a large one, but a standard rule that nothing smaller should be cut, or when so cut should in all cases be confiscated, was a great improvement. Before this rule of confiscation came into force, saplings were cut to an immense extent; I have seen bandy loads of Teak and Kará Murdáh (*Terminatia*) saplings six and seven inches in diameter. We do not, however, always allow three feet trees to be cut, and if six feet trees are to be procured the District Officer can enforce the felling of the same; in some Districts, however, trees never attain those dimensions. The trees are often marked (when they are to be felled by license), this is always done in Madura, South Canara, and in some parts of Salem, Kurnool and Cuddapah; these three latter districts, however, are very straggling, and it would be impossible to mark the trees systematically without a very large establishment.

3. The forests of our Presidency are divided into two classes.

4. All really valuable forest is strictly conserved and worked by the Department themselves (this is Class I).

5. All inferior forest, i. e., that which would not pay for a regular working establishment is open to the public on the Voucher and License system, under the superintendence of a Forest Establishment, (this is Class II). It is to this latter portion of our forests only that the Code of Rules apply.

6. To Class I. belong, the Anamallays; the Wynad and Hunsur forests; the Mudumally forests; the Seegur forests; the Collegal and Bowani forests; the Denkencottah forests (in the Salem District); the Cumbem vally forests (in the Madura District); a portion of the South Canara forests; the Sal forests of Gumsur; the forests around Nelambur (Malabar).

7. To Class II. belong, the Cuddapah District; the chief portion of Salem District; a large portion of the Madura District; a portion of the South Canara District and the Kurnool District (the Nallay Mallays).

8. The latter District will, however, ere long be brought into Class I. I cannot see any thing to be gained by dividing the forests in three classes.

9. Rules No. I. and III. of the Code are a provision against Kumri.

(Signed) R. H. BEDDOME, Captain,
Officiating Conservator of Forests.

Ordered that the following letter be despatched.

No. 50. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Public Works Department, dated 3rd February 1864, No. 189.

SIR,

1. I am directed to acknowledge the receipt of the Proceedings of the Right Honorable the Governor General of India, Public Works Department, dated Simla, 8th September 1863, Circular No. 44, G. G., and to furnish the information therein required regarding the Forest administration of this Presidency.

2. The enclosed communication from Captain Beddome explains the circumstances under which the rules, on which Doctor Cleghorn and Mr. Brandis have commented, were privately forwarded to the former. It is to be regretted that these gentlemen did not respect the private character of Captain Beddome's letter, or at least communicate with him on the points which seemed to them to need explanation.

3. In this Presidency the large and really valuable forests are entirely worked by the Conservancy Department, who thin, plant, fell and sell all the timber, and conduct every operation

under their own direct superintendence. This system is adopted wherever it pays. To these forests the rules, on which Doctor Cleghorn and Mr. Brandis have commented, do not apply, and this mistake of course materially affects the value of their comments and criticisms.

4. In several Districts there are extensive tracts of forest and jungle land which repay conservancy, but from their scattered position and the sparseness of the timber trees in them, could not be worked by the Department except at an enormous and wholly disproportionate cost. In these tracts the Conservancy Department guard the existing timber, and plant wherever planting will pay. Persons desirous of getting timber pay their money into the Tahsildar's Treasury receiving a voucher or receipt, on production of which the Forest Officer, at his discretion issues or refuses a license. In the former case, the precise locality where the timber is to be cut, the description of tree and every other necessary particular is specified in the license. In the latter case an order for refund is given. Wherever practicable, the forest Officers further mark the trees which are to be cut, but the expense of this measure prevents its universal adoption. It is to these forests only that the rules above referred to apply.

5. In other parts of the country where nothing but low scrub and scattered trees of no value occur, the Revenue authorities preserve the jungles as well as they can, the head men of the villages being held answerable, where there is any thing to be answerable for. To place such tracts under regular conservancy would necessitate the employment of an army of foresters, entailing great and unremunerative expenditure.

6. Having thus briefly explained the Madras system, I am to submit the following remarks on such parts of the "Note" by Drs. Cleghorn and Brandis, as need particular notice, premising that the rules themselves were sanctioned by this Government two months before the "Note" was written and have worked very well.

7. Note, paragraph 3. Village topes are cared for by the Revenue Officers, because no other Department can perform the duty. These topes have in the great majority of instances been planted by the villagers themselves and are therefore municipal rather than State property.

8. Note, Paragraph 4. The term "agricultural purposes" means what Drs. Cleghorn and Brandis suppose, wood (of the unreserved kinds) for the construction and repair of agricultural instruments and fallen twigs and leaves for manure.

9. Note, Paragraph 5. Ryots cutting the reserved timbers are in all cases liable to prosecution under Rule 1.

10. There seems to be some misapprehension on the part of Drs. Cleghorn and Brandis as to "forests within village boundaries." The whole of this Presidency is divided into villages and trees, houses, all things in fact are within some village boundary. The expression occurs only in Rule 10, and obviously has no other signification than a definition of the limits within which the prescriptive rights of the Ryots hold good. Drs. Cleghorn and Brandis are right in inferring that all forests which do not belong to any one else, belong to the Government, subject however to certain prescriptive rights of the people.

11. Paragraph 10. The remarks in this paragraph indicate considerable misapprehension of the actual state of matters in this Presidency.

Reserved list of Trees in the Coimbatore District.

Sandal.	Babool tree.
Red Sanders.	Siriss.
Whony.	Catechu.
Satin-wood.	Mustard Apple.
Teak.	Guava.
Black-wood.	Soapnut.
Palmirah.	Capilarang.
Soorool Chukkay.	Eloopy.
Jack tree.	Cashewnut.
Achamarum.	Tatanoollay.
Maruda tree.	Scoecymarum.
Common Ferminalia.	Punnay tree.
Glabrous Ferminalia.	Tamarind tree.
Cuddun tree.	

A very large portion of the Presidency has nothing in it that can be called timber, and the reserved list always includes, as the marginal abstract shows, every tree worth reserving. It is no doubt of great importance to preserve all forest tracts, but it is of still greater importance that Government should scrupulously respect private rights. It would be impossible here to buy up these rights, for the amount of compensation would be very large, and after all

the rights are of a very trivial nature. They are liable of course to abuse in individual instances, but such exceptional abuses do not warrant resumption of the rights of the whole

community. There are no "village forests" in this Presidency, and as the village system of management does not prevail, each Ryot being perfectly independent of his neighbour, there is no municipality or recognized community to which a village forest could be made over. The Canara system is peculiar to a very peculiar Province, and could not be carried out in other Districts. Even in Canara it is not altogether unattended with difficulties.

12. *Note, Paragraph 11.* This paragraph is entirely founded on a mistake. The Tahsildar merely receives the money and the voucher is simply a receipt for the same. Experience proved the advantage of keeping cash out of the hands of the Subordinate Officers of the Forest Department as much as possible, and of placing a check on their operations. The Forest Officers have absolute power of granting or withholding licenses, so that the hypothetical case of inconvenience set forth by Drs. Cleghorn and Brandis could never occur. The plan of requiring the Tahsildar to communicate with the Forest Officer before receiving the money would involve serious delay, be unacceptable to timber merchants and cause much useless correspondence.

13. *Note, Paragraph 12.* "Kumary" is prohibited on new ground in every District, except with the previous sanction of the Forest Department. Where Kumary has once taken place no timber grows again, but a dense mass of unhealthy underwood, so that no object would be gained by preventing Kumary on such spots. The prohibition of fresh Kumary is strictly enforced in all Government forests and woods. Rules 1 and 3 would certainly include Kumary cutting and burning. In North Canara it is understood that Kumary has been revived for sanitary reasons.

14. *Note, Paragraph 14.* The classification here proposed is really that adopted in this Presidency: Class 1 includes forests like the Annamallays entirely under the management of the Forest Officers, who themselves work them; Class 2 comprises the scrubby tracts not worth regular conservancy and inexpensively cared for by the village officers under the Collectors' control. In Class 3 are the forests worked by the Forest Department under the License and Voucher system. This ought rather to be the second class.

15. The remarks in the remaining portion of the "Note" are general and need no special notice. The system adopted in this Presidency is working well. It is very carefully supervised both by this Government and the Home Government, and every practicable improvement which suggests itself is adopted. The administration is steadily improving, and the Government are constrained to state that they have gained no knowledge which they did not already possess from the "Note" received with your communication, while they feel that they have been placed in a false position by the circulation to all the other Governments and Administrations of an erroneous critique on an unauthorized and private communication from one of their subordinates.

16. On Dr. Brandis' Note regarding the Forest administration of Central India few observations are needed.

17. The Government cannot demur to his proposition that the rules laid down for those Provinces, *mutatis mutandis*, will suit this Presidency, as with that reservation they will apply to any forest anywhere, but considering the physical differences of the two countries, and the fact that Dr. Brandis, as the Government believe, has never been in either the idea indicates a dangerous tendency to generalize on insufficient premises.

18. The proposal in paragraph 3, viz., the deputation "of one or two experienced and confidential officers" to visit the forests, if intended to apply to this Presidency, is quite uncalled for. The Officers of the Forest Department here are all experienced in their work and are under close supervision.

19. The Government have been much struck by the apparent assumption throughout the Note that effective forest administration requires the direct interference of the Supreme Government. This system of centralization has been tried in several Departments and so far as this Presidency is concerned has undoubtedly failed. Its extension to the Forest Department would inevitably also prove a failure. Any such step this Government would earnestly deprecate. They submit that it is not the province of the Imperial Government to undertake such a duty as the conservancy of forests all over India, and that there is no reason for attempting such a duty in the case of forests more than of any other source of Revenue. No single Officer could supervise the operation of the Department throughout India, and the intervention of

such an Officer between the local Governments and their subordinates could not but be mischievous. The latter would look beyond their own Government for the reward of their exertions, and would necessarily feel that the control over their proceedings would be less stringent because more distant. The arguments, which the Government used in the letter marginally noted regarding the Directorship of the Post Office apply with equal force to the Forest Department, and the Government trust that so injurious and expensive a measure is not really contemplated by the Supreme Government.

No. 51. Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Camp Ootacamund, 25th August 1863, No. 646:—

SIR,

1. I have the honor to acknowledge the receipt of Colonel Strachey's letter, dated 3rd of July, No. 1,260, communicated in G. O. No. 1,407 of the 28th ultimo, regarding the system of Forest Accounts at present obtaining in this Presidency.

2. In reply I beg to forward a copy of all forms and periodical returns, 19 in number, at present in use in our Department. I also forward a Memorandum with an explanation regarding each. By these I think that the Government of India will perceive that we have a systematic plan of rendering and auditing our accounts.

3. With regard to the working of our forests, I would add that the result of my experience is that the forests of our Presidency must be worked upon two different principles. *First.*—Systematic working by the Department. *Second.*—The License system. All consolidated tracts of valuable forest can be worked by the Department systematically. But Districts that are not rich in timber, and in which the forest are very straggling and situated in different parts of the District with their trees far apart, these Districts must be worked under the License system; if we attempted to work the latter as we do a consolidated forest, a larger Establishment would be necessary than the revenue could afford.

4. With regard to paragraphs 2 and 3 of Colonel Strachey's letter, I beg to inform you that the Conservator of Forests is not a disbursing Officer, but is merely charged with duties of general supervision and control, his subordinates (the Assistants in charge of Districts) are the disbursing Officers.

5. With regard to paragraph 3 of the letter under reply, the first question is fully answered in paragraph 9 of the Explanatory Memorandum herewith forwarded. With regard to the second question: *How do they deal with the revenue realized?* I beg to inform you that the revenue is never appropriated to the current expenses of a forest, but all sums are immediately remitted to the nearest Talook Treasury to be carried to the credit of Forest Revenue, agreeably to the instructions conveyed in the Board's Proceedings No. 3,727, dated 15th July 1861. Where a District is worked by the License system, the seigniorage payments do not pass through the hands of the Executive Officer. When parties require timber they have to pay the seigniorage for the amount required in advance to the Revenue authorities, who grant a numbered voucher in duplicate from the printed Voucher Cheque book; the Executive Forest Officer upon receipt of this document grants a printed license from the License book, and attaches the duplicate voucher thereto, the name of the wood and the jungle in which it is to be felled is entered in this license; these documents are given up when the timber is passed through the Tannah station. Both the Voucher and License books have cheque margins.

6. With regard to the third question: *To whom and in what form are their accounts rendered?* I beg to inform you that the Executive Officers render their accounts periodically to the Assistant in charge of the Central Office, in the manuscript and printed forms supplied from the Central Office, copies of which are herewith forwarded (Nos. 1, 2, 3, 4 and 7).

7. With regard to clause 2 of paragraph 3, the system of advances is fully explained in paragraph 9 of the Explanatory Memorandum. As the Conservator's duties often necessitate his being out of the reach of any regular Tappal, much delay might often occur if the Estimates had to be signed by him monthly; the Madras Government, therefore, ruled that these Estimates should be forwarded quarterly by the Assistant Conservators, and after having been carefully examined by the Conservator himself should be forwarded by him in a consolidated form to the Accountant General, the Accountant General then forwards a separate letter of credit for each month.

8. The other questions in paragraph 3 of the letter under review, are fully answered in the Explanatory Memorandum and the documents herewith forwarded.

9. With regard to the system of audit of Forest expenditure noticed in paragraph 4 of the letter under reply, I beg to state the salary bills submitted by the Executive Officers are first

audited in the Central Office and forwarded to the Civil Paymaster, countersigned by the Conservator of Forests, or, in his absence, by the Assistant in charge of the Central Office. The Civil Paymaster after finally auditing them returns the bills to the Central Office, where the charges which have been previously entered in the Register are marked in red ink and sent to the Officers concerned, who draw the amount from the Treasury on which the payments of the bills have been passed.

Bills and Abstracts of working charges are audited monthly in the Central Office and sent, under instructions conveyed in Government Order No. 1,868, dated 15th October 1860, to the Board of Revenue, countersigned by the Conservator of Forests, or, in his absence, by his Assistant in charge of the Central Office. The Board after passing the bills forward them to the Civil Paymaster, who after auditing returns them to the Central Office where the several charges so passed are compared with the items of the Register kept in the Central Office, and marked in red ink, and then the passed bills are forwarded to the Officers concerned, to be sent to their respective District Collectors for adjustment in their accounts. The Collectors, after making the necessary adjustment in their accounts, transmit the passed bills to the Accountant General, to serve as vouchers in support of the advances made on account of the Forest Department.

The bills passed for the payment of salaries of the fixed Establishment and travelling allowances are likewise sent to the Accountant General, in support of the disbursements made from the Treasuries on account of the Establishments of the Department.

10. With regard to clause 2 of paragraph 4 of Colonel Strachey's letter, I beg to enclose two Statements,* regarding the unadjusted items standing against the different disbursing Forest Officers on the 30th of April 1862, as also the outstanding balance due for timber supplied from several depôts of the Department on that date. With the exception of a small quantity of timber purchased by one Mr. Bake from the Anamallay forest, all money due for timber purchased by parties from several other public depôts were, agreeably to the instructions conveyed in paragraph 4 of Extract Minutes of Consultation dated 12th November 1857, collected before the removal of the timber, and remitted to the nearest Talook Treasury to be carried to the credit of the Forest Revenue for 1862-63.

11. With regard to paragraph 5 of Colonel Strachey's letter, the following are the classification of the different heads of Forest Revenue and Expenditure:—

REVENUE.

- Sale of Teak timber.
- Do. Black-wood.
- Do. Sandal-wood.
- Do. do. roots and chips.
- Do. Vengay.
- Do. Jungle wood.
- Seigniorage on Red Sanders.
- Seigniorage on timber for building and agricultural purposes.
- Do. Firewood of cart, head, bullock and donkey loads.
- Do. Bamboos.
- Sale of public cattle and plant.
- Miscellaneous receipts.

EXPENDITURE.

- 1. Salaries and allowances. } Staff and Military pay and travelling allowances of Officers.
Pay of the fixed Establishment.
- 2. Felling and squaring. } Hire of Axemen for felling and squaring timber of all descriptions.
Hire of Sawyers for sawing logs into planks.
- 3. Collecting timber in } Feed and keep of Commissariat Elephants.
Depôts at Karkana. } Do. Forest do.
Do. do. Bullocks
Do. do. Buffaloes.

- 4. Carriage from Karkana to market Depôt. } Carriage of timber,
Floating timber to Ponany Depôt.
Storing in timber.
- 5. Forest rents. } Rent of leased forests.
Stump fee.
- 6. Plantation. } Forming plantations of Teak.
Do. do. Red Sanders.
Do. do. Sandal-wood.
- 7. Stores. } Purchase of cattle and plant.
Miscellaneous charges.

12. As regards the means available for ensuring the preparation of correct annual returns and showing the financial results of the management of the forests, asked for in paragraph 6 of the letter under reply, I beg to explain that a Register of all monthly charges passed for adjustment is kept in the Central Office to ensure the correct preparation of the statement showing the financial results of the Forest operation of the year, as also to check the annual returns received in the Central Office from the Executive Officers, who generally compile their returns from those already submitted monthly to the Central Office.

13. In the Madras Presidency, with the exception of the Anamallay Peak forest (the greater part of which is rented from a rich native, the Collengode Numbaddy,) and the Wynad Teak belt, most of the forests are very straggling, tracts of forests are scattered over each District, and the trees are often very far apart: the timbers are of many different sorts and bear very different market values, it would be therefore next to impossible to draw up any return showing the outturn of timber and the revenue per square mile; nor would such a return if drawn up be of any practical use. In Burmah where there are large tracts of forest such a return can easily be drawn up and would be of great practical use.

14. In conclusion, I beg to state that the system now adopted of adjusting monthly all charges on account of fixed Establishment and contingent expenses, works well in this Presidency. Very efficient Rules also have lately been put in force in each District for the better conservancy of the forests of this Presidency. A Code applicable to the whole Presidency has lately been submitted to Government for sanction. Vide Appendix A. of the Conservator's Report for 1862-63.

Ordered that the following letter be despatched.

No. 52. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Public Works Department, dated 3rd February 1864, No. 190.

SIR,

3rd July 1863, No. 12,80.

1. I am directed to acknowledge the receipt of your letter noted in the margin regarding the system of Forest Accounts in this Presidency.

2. The necessity of introducing a proper system of Account was felt in this Presidency on the first organization of the Forest Department, and the services of a professional Accountant and Actuary of known ability were secured for the purpose. This Officer (the late Mr. MacLagan) and the Conservator (Dr. Cleghorn) in communication with the Collectors and Board of Revenue prepared a complete Manual of Accounts for the Department.

3. In this Presidency the Conservator is not a disbursing Officer, his duty is confined to directing and controlling the Department, visiting the forests annually, inspecting the Subordinate Offices, &c.

4. The Executive Officers who make disbursements, &c., all belong to the Forest Department.

5. "District Officers," meaning thereby Collectors, have no direct share in the management of Forest Districts, they merely have charge of village jungles and the like, which would not repay the expense of regular conservancy.

Query I. "How are Executive and disbursing Officers supplied with funds; how do they deal with the Revenue realized, and to whom and in what form are their accounts rendered." 6. Disbursing Executives draw their funds from and pay all revenue received into the nearest Revenue Treasury, and submit their accounts with the requisite vouchers to the Central Office.

7. Funds are drawn on letters of credit as follows:—

Each Executive Officer forwards to the Conservator a Memorandum of his probable cash requirements for the ensuing quarter, under the different heads of expenditure. The Conservator checks these Estimates, sees that the proposed disbursements are proper and not in excess of the Budget allotment, and forwards them to the Deputy Accountant General, who issues a separate letter of credit for each month's requirements. Owing to the frequent tours of the

Conservator it was found necessary to give up the original intention of requiring him to apply to the Accountant General monthly for the cash required by his Subordinates in each month. At this moment the Conservator is in Ganjam fully fifteen days' post from the Madura range. By the present system he exercises an efficient check, and so far as the disbursing Officers are concerned, the credits are practically monthly. The Executive Officers draw on their credits by cheques.

8. The gross revenue is in all cases immediately remitted to the nearest Revenue Treasury, and under no circumstances are payments allowed to be made out of it by the receiving Officers. In the minor forests, worked under the License and Voucher system, the payments are in the first instance made to the Revenue Treasury Officers, who grant vouchers or receipts for the same, so that no revenue passes into the possession of the Forest Department. The Forest Officer on receipt of the voucher, grants a license, if he thinks fit to do so. Both the license and voucher books are printed like cheques with margins, and thus the Revenue and Forest Departments mutually check each other.

II. System of Audit.

9. The accounts of the Forest Officers are sent direct to the Central Office, to which an Assistant is permanently attached, and exhibit every transaction, stock, &c., &c.

10. Salary bills are checked in the Central Office and forwarded with the countersignature of the Conservator, or, in his absence, that of his Assistant, to the Civil Paymaster, who audits and passes them for payment. Bills for working charges are audited monthly in the Central Office and forwarded with the countersignature of the Conservator, or, in his absence, that of his Assistant, to the Board of Revenue who, after examination pass them on to the Civil Paymaster for final audit. The passed bills are forwarded by the Central Office to the Officers concerned, who hand them to the Collector as vouchers for the adjustment of their advances in his books. Finally, the passed bills and accounts of the Department reach the Accountant General.

11. Statements are enclosed of unadjusted advances against the Officers of the Department on the 30th April last. These will of course be adjusted in the current year. Timber is as a rule paid for before delivery.

12. With regard to the third point discussed in your letter, viz., the "Classification of the different heads of Forest Revenue and expenditure" the Government deprecate over-minuteness. For this Presidency it seems quite sufficient to class receipts under the following heads:—

RECEIPTS.

- I. Sale of timber felled, &c., by the Department.
- II. Seigniorage on timber felled, &c., by purchasers.
- III. Rents of jungles and privileges.
- IV. Sale of cattle, implements, &c.
- V. Fines and forfeitures.
- VI. Miscellaneous.

EXPENDITURE.

- I. Salaries and allowances of Officers, under the heads "Directing" and "Executive."
- II. Do. of fixed Establishment.
- III. Travelling allowances.
- IV. Working charges.
- V. Purchase and keep of cattle.
- VI. Rents, &c., of forests.
- VII. Formation of plantations.
- VIII. Improvement of forest tracks.
- IX. Stores and implements.
- X. Stationery and sundries.

13. The Government do not see what further detail can be required or would be useful for imperial purposes, but it is entirely a question of money, the receipts and charges can be classified under any number of heads prescribed, if the requisite Establishments are sanctioned. The Government deprecate minute classification, because it will involve large extra expenditure, and take up the time of Officers who ought to be employed in out-door work, while no good results commensurate with these disadvantages will ensue. However satisfactory it may be to see revenue and expenditure minutely classified, assigned to numerous heads, &c., such accounts are really no valid check on the the Department, and it is impossible for the Supreme Government to exercise any thing but a nominal control over transactions daily occurring in forests hundreds of miles from them.

14. As to the last point, viz., "the means available for ensuring the preparation of correct annual returns," I am to state that the Government consider their present agency quite sufficient, provided always that minuteness of detail is not required. The annual reports submitted to Government by the Conservator and the Board of Revenue show correctly the financial results of each year's management and the accounts are carefully audited. The Budget Estimates of receipts when finally passed by Government are as correct as such documents well can be; absolute accuracy is out of the question, as no one can possibly foresee in October or November what quantity of wood will be sold between the following May and April. With regard to the "calculation of comparable rates" there can be no difficulty in showing how much a certain quantity of timber of different kinds and qualities cost the Government to bring to certain markets, and how much it there realized, but as prices vary according to demand in the market, and the expense of felling, carriage, &c., depend on the cost of labor, distance from the market and other circumstances never precisely the same in two localities, the information would not be of much practical use to the Supreme Government. Comparable rates relative to a certain standard area of forest land would be absolutely worthless in this Presidency, where there are no tracts of continuous forest, except in parts of the Annamallays and Wynál. The forests elsewhere are straggling clumps of trees of various kinds and values, and any estimate of the value per acre would be utterly useless. In a country like Burmah such a calculation would manifestly be very valuable, but such forests as those of Burmah do not exist here.

15. The Forest Department of this Presidency is of recent origin, and has been gradually improved and brought into efficient working order. The Government have been fortunate in securing the services of Conservators of ability, activity, and zeal, and the staff of Assistants now in the Department, are all trained and experienced officers. The Government have every reason to believe that the Department is efficient, and the system well adapted to the peculiarities of the Presidency. They will readily adopt every improvement that can be suggested, for it is as much their duty as their desire to render every branch of their administration as efficient as possible.

16. A complete set of the Returns and Forms in use is enclosed.

No. 53. Read the following Proceedings of the Board of Revenue, dated 28th January 1864:—

1. With reference to the Proceedings of Government, dated 9th January 1864, No. 46, the Board resolve to submit the Local Fund Budgets of Receipts and Charges for the Madras Presidency for 1864-65, so far as received. The Collector of Trichinopoly has not yet sent in his Estimate, but to avoid further delay the Board have closed their General Budget without waiting for this, which will be forwarded immediately on its receipt.

2. The Estimates now forwarded embrace only the Receipts and Charges of the District Conservancy Fund, the other heads subordinate to Local Funds, viz., one per cent. of Income Tax, Jungle Conservancy, Cattle Pound and Stamping Fee Funds being omitted; as regards the first item, the Collectors have no authority to incur any expenditure out of it, and it will doubtless be included by the Public Works Department in the Departmental Budget, while as regards the other items it is only the surplus after defraying their respective charges that is credited to the District Conservancy Fund at the close of the year, and no Public Works are executed directly from those Funds. They have therefore been omitted from the present Budget.

3. The form in which the present Budget is submitted is the same as that in which it was hitherto rendered by the Public Works Department excepting the omission in Part I. of the

1. Amount of Estimate.
2. Probable Expenditure up to 30th April 1864.
3. Balance available of last year's grant.

three columns noted in the margin, as the necessary information for filling these up is not furnished in the Collector's Budget which appear to have been prepared in the form circulated by the Accountant General. Under the general rules for the Budget system no sum remaining unexpended from a year's grant at its close is available for

expenditure in the following year, without renewed sanction, and the Board therefore doubt whether the information required in those three columns is likely to be of any use, although the rule may not be strictly applicable to the case of Local Funds.

4. The Collector of North Arcot has not sent in his Estimate of Receipts, but in the letter forwarding the Statement of works proposed to be executed in 1864-65 states roughly that a sum of Rupees 35,000 will be realized during the ensuing year; the Board have therefore entered a sum of Rupees 31,000 as the expected receipt of 1864-65, as the collections from the Road Fund during 1862-63 amounted to Rupees 30,986, and have set down the remainder under the head of unexpended balance of current year's income expected to remain on hand at the beginning of the ensuing year.

5. In the Estimate received from Tinnevely the Collector has failed to insert the Estimate of unexpended balance that may remain at the end of 1863-64 as also the Estimate on account of original works; the Board have therefore entered a sum of Rupees 3,000 on account of the unexpended balance and 8,000 on account of original works, and have increased the provision on account of repairs from Rupees 3,000 to 5,000 to provide for repairs to District roads and other sundry works.

6. The amount of charges estimated by the Collector of Bellary, viz., Rupees 13,000, has been reduced by Rupees 3,000 as the Collector's Estimate is in excess of the estimated receipts by Rupees 3,035. The Collector of Nellore not having provided for any charges in his Estimate notwithstanding that the available funds have been estimated at Rupees 32,000, sums of Rupees 25,000 for original works and Rupees 5,000 for repairs have been provided by the Board.

7. The Acting Collector of Madura has proposed to expend only Rupees 11,000 out of an available fund of Rupees 35,784, his Estimate being apparently based on the proposals of the Superintending Engineer, Captain Moberly, who had already submitted them to Government.

8. The Board decidedly object to the reservation of so large a sum unemployed, and have therefore raised the Estimate of expenditure by Rupees 20,000 making it Rupees 31,000 in all, and the Acting Collector will be instructed to submit a supplemental list of works to be executed.

9. The Salem Estimate provides for an expenditure of only Rupees 25,330, out of an available fund of Rupees 45,547.

10. The Reserve appears to the Board unnecessarily large, and they have added Rupees 6,000 to the estimated expenditure so as to allow Rupees 10,040 for original works instead of Rupees 4,040, as proposed by the Superintending Engineer and Collector. The Collector will be instructed to submit a list of works to be executed from this additional provision for approval by the Board.

These Proceedings will be communicated to all Collectors, and those Officers who failed to estimate any charges in their Estimates will furnish the Board with a list of works to be executed within the amount provided by the Board.

No. 54.

ORDER THEREON, 3rd February 1864, No. 191.

1. The Budget submitted with these Proceedings is approved. It will be transmitted to the Public Works Department to be incorporated with the Local Funds' Budget under preparation in that Department.

2. The Board will call upon the Collector of Trichinopoly to furnish an explanation of the cause of delay in the submission of his Local Funds' Budget, and submit it to Government.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 55. Read the following Proceedings of the Board of Revenue, dated 20th January 1864, No. 396:—
STATEMENT showing the refunds of sums erroneously received, sanctioned by the Board of Revenue under Order of Government, dated 20th April 1861,
Revenue Department, No. 903:—

No.	Date.	Amount.	To whom.	Correspondence.	Grounds.
1	10th October 1863.	RS. A. P. 6 4 0	B. Sooba Reddy	From Kurnool 28th September, in Cons. 5th October 1863.	Erroneously collected twice over for a license to cut timber.
2	20th "	12 12 0	Inámdár of Adakampary	From North Arcot 9th, in Cons. 12th October 1863.	Quit-rent abated on appeal.
3	2nd November "	21 0 0	Plaintiff in Suit No. 246 of 1862	From Godavery 16th, in Cons. 26th Oc- tober 1863.	Penalty levied by District Moonsiff of Coco- nada from the Plaintiff in Suit No. 246 of 1862, and ordered to be refunded by Civil Judge.
4	2nd "	12 0 0	Pesireddy of Tomalapulah	From Kurnool 22nd, in Cons. 28th Octo- ber 1863.	Unduly collected and credited.
5	2nd "	5 0 0	Tahsildar of Nunnulim	From Tanjore 24th, in Cons. 28th Octo- ber 1863.	Portion of fine remitted.
6	7th "	10,383 0 0	Certain Ryots	From Trichinopoly 23rd, in Cons. 26th October 1863.	Unduly collected and credited.
7	7th "	0 7 1	Petitioner in No. 2,025 of 1863	From Tinnevely 26th October, in Cons. 2nd November 1863.	Do.
8	11th "	78 10 1	Certain Villagers	From Nellore 24th October, in Cons. 2nd November 1863.	Do.
9	11th "	4 0 0	Mr. W. F. Walker	From Cuddapah 31st October, in Cons. 3rd November 1863.	Bungalow fees over collected.
10	12th "	2 3 2	Certain Ryots	From North Arcot 31st October, in Cons. 4th November 1863.	Unduly collected and credited.
11	12th "	156 2 2	Do.	From Godavery 30th October, in Cons. 5th November 1863.	Water-cess collected in excess of the demand and credited.
12	12th "	42 0 0	Certain parties	From Godavery 31st October, in Cons. 6th November 1863.	Penalty levied by District Moonsiff of Coco- nada from the Plaintiff in Suit Nos. 588 of 1861 and 326 of 1863, and ordered to be refunded by Civil Judge.
13	13th "	44 5 4	Certain Curnums	From Vizagapatam 20th October, in Cons. 6th November 1863.	Compensation paid for the period they were deprived of their Inám lands.
14	13th "	1 5 0	S. Munesawmi	From North Arcot 6th, in Cons. 9th November 1863.	Water-tax improperly collected and cre- dited.

STATEMENT showing the refunds of sums erroneously received, &c.—(Concluded.)

No.	Date.	Amount.	To whom.	Correspondence.	Grounds.
15	21st Nov. 1863.	Rs. A. P. 12 13 7	Certain Ryots	From Malabar 6th, in Cons. 10th November 1863.	Unduly collected and credited.
16	9th December	18 3 9	Certain Parties	From North Arcot 21st November, in Cons. 1st December 1863.	Do.
17	10th	66 0 0	Mufry Sudder Amin of Rajahmundry.	From Godavery 21st in Cons. 30th November 1863.	Stamp penalty collected in excess and credited.
18	11th	15 13 6	Certain parties	From Kurnool 26th November, in Cons. 1st December 1863.	Fine unduly collected and credited.
19	11th	21 4 1	Do.	From North Arcot 30th November, in Cons. 2nd December 1863.	Unduly collected.
20	18th	15 0 11	Abkarry Contractor	From Tanjore 5th, in Cons. 9th December 1863.	Interest on Abkarry arrears unduly collected.
21	"	282 4 0	Certain Ryots	From North Arcot 8th, in Cons. 10th December 1863.	Unduly collected.
22	"	9 4 3	Soobiah	From North Arcot 7th, in Cons. 10th December 1863.	Do.
		Total.	11 12 11		

ORDER THEREON, 3rd February 1864, No. 192.

No. 56.

Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 57. Read the following letter from R. A. DALYELL, Esq., Sub-Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Madras, 24th November 1863; No. 7,427 :—

SIR,

1. With reference to the Order of Government, dated 31st March 1862, No. 706, I am directed by the Board of Revenue to submit their report on the working of the Income Tax Act during the year 1862-63, accompanied by the usual explanatory Statement.

2. It will be observed that in conformity with the wishes of Government, as expressed in their Order dated 29th July 1863, No. 1,411, additional columns have been opened in the above Statement to show the particulars of the demand for the year. The transactions of the Madras Town are as usual excluded from it, as a separate report is submitted by the Income Tax Commissioners.

3. The entire demand, both current and arrears, amounted to Rupees 15,51,815, of which the sum actually realized during the year was Rupees 13,37,617, upwards of 10½ lacs being contributed by the general public, leaving about 2½ lacs as paid by Government servants and the holders of Government Paper. Compared with 1861-62, this result shows a falling off in the receipts of Rupees 3,09,904. This decrease is attributed to the exemption from tax of all incomes below Rupees 500 per annum. The actual charges, excluding refunds, amount to Rupees 22,822 as compared with Rupees 38,188 in the previous year. The decrease is owing to the reduced scale of establishments sanctioned in the Order of Government dated 21st July 1862, No. 1,563, having been in operation since August 1862.

Ganjam. Kurnool.
Vizagapatam. Madras.
Nellore. Madura.

4. Recourse to coercive measures in the collection of the tax was not found necessary except in a few cases, principally in the Districts entered in the margin. The conduct of the Officers engaged in the collection of the tax was generally satisfactory.

5. Of the 75,234 persons assessed to the tax in 1861-62, only 5,674 persons, or not quite eight per cent. demanded a re-assessment for 1862-63, while but 3,383 fresh assessments were made. Of 6,559 surcharges made within the year, less than one-third were modified or cancelled.

STATEMENT showing

Special Notices.

DIVISIONS.

1	2	3	4	5	6
	No. of Returns assessed up to 1861-62.	No. issued for increasing the previous year's assessment.	No. issued on application from parties for revision of the previous year's assessment.	No. issued to persons assessed for the first time.	Total.
1. Ganjam ...	365	29	67	46	142
2. Vizagapatam ...	3,135	29	123	44	196
3. Godavery ...	8,762	62	432	186	680
4. Krishna ...	650	2	80	50	132
5. Nellore ...	10,162	2	212	61	275
6. Cuddapah ...	4,808	275	715	1,609	2,599
7. Bellary ...	2,306	117	1,372	387	1,876
8. Kurnool ...	6,720	6	611	170	787
9. Madras ...	3,531	3	164	68	235
10. North Arcot ...	4,012	36	414	214	664
11. South Arcot ...	4,401	13	243	19	275
12. Tanjore ...	4,862	50	304	102	456
13. Trichinopoly ...	1,265	10	30	4	44
14. Madura ...	5,061	360	264	134	758
15. Tinnevely ...	5,315	78	150	20	248
16. Coimbatore ...	776	292	43	58	393
17. Salem ...	3,026	93	268	100	463
18. South Canara... ..	442	108	10	18	136
19. Malabar ...	5,635	86	172	91	349
	75,234	1,651	5,374	3,383	10,708

STATEMENT showing

4. The climate of South Travancore, however, in which this Cotton has been grown, differs very considerably from that of Canara or Malabar, inasmuch as whilst the monsoon is not nearly so heavy as it is further north, the porous soil is continually refreshed almost throughout the year by frequent showers.

5. There can be little doubt that if this Cotton is planted at the proper season, it at any rate requires no irrigation. Of course the weight of the crop depends on the mode of cultivation, but it would certainly appear that common care, even such as is bestowed on ordinary crops, would probably prove remunerative, and at any rate, I have reason to believe, that the Circar would thoroughly test the possibility of growing this Cotton, if it is determined by competent authority that the quality and staple of the produce are such as under ordinary circumstances would always make it marketable.

6. Under these circumstances, I think it desirable to bring the experiment tried by Captain White to the notice of Government, for though made on a very small scale, the mode which Captain White has adopted to test the relative value of several growths will perhaps afford better means of ascertaining the value of the produce, and the fitness of the climate and soil of the country for producing Cotton, than could be obtained from the outturn of one year's crop from a large number of plants.

7. I need hardly say that should the growth of this Cotton on a large scale give an average yield of half the quantity per tree gathered from Captain White's plants, the waste uplands of Travancore may be turned to great account, and that another very valuable product will be added to the list of which this rich country can already boast.

From Captain C. M. WHITE, Assistant Resident, to W. FISHER, Esq., Resident of Travancore and Cochin, dated Trevandrum, 15th January 1864.

SIR,

1. I have the honor to address you on the subject of an experiment which I have been making to test the adaptability of the Brazil Cotton tree to the soil and climate of this part of Travancore, and to request you would favor me by taking such steps as you see fit for ascertaining the value of the results arrived at.

2. The soil which I have selected as most suitable for the trial is ordinary laterite, firstly, because I was under the impression that its nature was somewhat similar to the red upland soil of Brazil, where the Pernambuco Cotton reaches the greatest perfection, and, secondly, because it appeared to me that it would be a considerable advantage to the country, if Cotton of superior staple could be grown on a description of land so free of timber, so comparatively untilled, and of such extent as is the laterite upland of Travancore.

3. I obtained about three years ago, from an acclimatized tree, a few seeds which I planted in fine laterite soil which had been dug up and dressed with stable manure; from one of these grew the tree which produced, when two years old, the Cotton marked No. 1, and next year when it was three years old the Cotton marked No. 2. It was at this latter period, a large healthy shrub with strong lateral branches covering an area of about 17 feet in diameter and reaching, although it had been considerably topped, a height of 8 or 9 feet; the amount of clean Cotton produced, when two years old was half a pound, and by the time it has finished bearing this season, the amount promises to be still larger.

4. The trees which produced the Cotton marked No. 3, were sown in June and July 1863; the soil selected was rather fine laterite in which holes were dug to loosen the earth, a little stable manure mixed with the returned soil, and the plants then left to themselves, with the exception of being occasionally freed from weeds.

5. Those sown in June just before the heavy rains are very strong and healthy. Though only eight months old they cover an area of about 7 feet diameter, and had they not been topped to 5 feet, would have reached a considerable height. The only tree which was sown in June without any manure is healthy and in bearing though not so large as the others, which may however be in some measure accounted for by its having been twice eaten down by cattle. The trees sown in July and August have not succeeded so well as those sown earlier, and none of those sown in these months in coarse laterite without manure have thriven, though two trees sown in July in very coarse laterite with only a few dead leaves for manure are healthy and in bearing.

6. The sample of Cotton No. 3, from the eight month trees, is not so good as what they promise to give in three weeks or a month hence, when the fine pods which now cover them shall have ripened, but as my duties will call me away from Trevandrum shortly, I have sent a sample of what I had picked. Several gentlemen in this place to whom I have given some of this seed, have trees equal in health to those described by me.

7. My object in addressing you is with a view to ascertain,

First.—Whether the Cotton is of a good staple and quality:

Second.—Whether No. 3 shows any sign of deterioration from No. 1 the parent stock.

Third.—Whether No. 2, the produce of a tree three years old, is inferior in quality to No. 1 the produce of the same tree at two years of age.

8. In case it should be considered worth while to make an experiment on a larger scale than that attempted by me, the seed in my possession is available, and would suffice to plant a considerable plot of land as each tree requires about five square yards to stand on.

(True Copy.)

(Signed) W. FISHER,
Resident of Travancore and Cochin.

No. 60. ORDER THEREON, 3rd February 1864, No. 194.

The Board of Revenue are requested to submit Captain White's samples to competent Judges, and report the result.

(Signed) J. D. SIM,
Secretary to Government.

No. 61. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 24th November 1863,
No. 80:—

SIR,

1. I have had under my consideration in Council the letter from your Excellency's Government, dated the 12th August last (No. 79), in which you inform me of the circumstances under which you have sanctioned the restoration of the Pergunnah of Goodoor, in the Kistna District, to B. Nagannah Naidoo, Zemindar of Walloor.

2. This estate was formerly in the possession of this individual under permanent settlement, but, having fallen into arrear, was put up to sale, and purchased by Government in 1852.

3. B. Nagannah Naidoo having rendered valuable services to the State in providing carriage, provisions, &c, for the Saugor Field Force during the mutiny, which have already received some recognition in the Military Department, you resolved to comply with his request for the restoration of the Pergunnah, not as a matter of right, but in further recognition of those services, and on such a Peshcush as may be adapted to its present improved condition. The restoration of the Pergunnah is in fact, therefore, a fresh grant of the estate, and it is open to you to impose whatever conditions you may think fit.

4. The correspondence now before me relates principally to the mode of estimating the assets on which the new Peshcush is to be calculated, and there appears to be some difficulty in arriving at a just conclusion. The Pergunnah has already largely benefited by the construction

*Proceedings of the Madras Government, Revenue Department,
3rd February 1864.*

of the Kistna Anicut, and will ultimately be altogether brought under its influence. If the Peshcush be now fixed in proportion to the presumed future value of the estate, the amount will be greater than the Zemindar will be able to pay in its present condition; whereas, if the actual condition be taken as the basis of calculation, the Government will be needlessly subjected to a considerable prospective loss of revenue to which it might legitimately lay claim when the works of the Anicut are brought to completion and the estate shall enjoy the full benefit of irrigation.

5. Under these circumstances, you have resolved to make only a temporary arrangement, and have accordingly fixed, for the present, the Peshcush at Rupees 32,022, being three-fourths of the sum proposed by the Officiating Director of Revenue Settlement as the total assessment of the cultivated portion of the estate at the revised rates. This amount is subject to modification hereafter, so as to assimilate the rates on the Goodoor estate to those which may eventually be sanctioned for the entire District. When the Peshcush shall have been so determined, it is not to be altered until a perceptible increase in the wet cultivation of the estate shall render a division desirable, the profit of any increase in the dry cultivation being left to the Zemindar.

6. I do not object to this as a temporary arrangement, but I desire that the question as to the mode of charging for water supplied from the Kistna channels for irrigation may be again taken into your consideration. It was first proposed that a separate water rate should be imposed on the irrigated land, and the Zemindar was in favor of the plan. The water was to be measured, if possible, and charged for at a rate equivalent to Rupees 3 per Acre. The Public Works Department, however, reported that the irrigation of the estate was inextricably mixed up with that of the Government villages, and that the only means which existed of ascertaining its extent would be the annual measurement of the irrigated area. You have accordingly fallen back on the old plan of a consolidated assessment, including land and water rate. You will have learnt, from my Despatch of the 30th March last (No. 9), which must have reached you subsequently to the date of these Proceedings, that Her Majesty's Government adhere to the opinion which has been repeatedly expressed by the Home authorities, that, in all practicable cases, and particularly when the means of irrigation are newly provided at the cost of the State, a water rate should be levied distinct from the land assessment. It can scarcely be argued that the adoption of this arrangement is impracticable in the case of the Goodoor Pergunnah, as, in the event of that estate having remained under permanent settlement, it would have been necessary to devise some means for obtaining a pecuniary return for the water supplied by the Anicut, in addition to, and separate from, the Peshcush to which the estate was originally liable.

7. I regret to observe, from the Proceedings before me, that there is much reason to fear that the rates of assessment originally proposed by Mr. Newill, the Director of Revenue Settlement, for the Kistna District, were based on incorrect data, and that the Officiating Director, Mr. Master, has seen reason to recommend a considerable modification in them. I trust that this important question will receive the early and careful consideration of the Board of Revenue and of your Excellency in Council.

No. 62. ORDER THEREON, 3rd February 1864, No. 195.

1. The foregoing Despatch together with that to which it is a reply will be communicated to the Board of Revenue and the Director of Revenue Settlement.

2. The Secretary of State's Despatch of 30th March 1863, alluded to in paragraph 6, is recorded in G. O. 16th June 1863, No. 1,056, and the subsequent correspondence on the same subject in the orders marginally noted.

3. The general subject will be taken into consideration in disposing of the Board's Proceedings, dated 23rd December 1863, No. 8,139, and the papers referred to therein. The question alluded to in paragraph 7 of Sir Charles Wood's present Despatch will also be reviewed at the same time.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

*Proceedings of the Madras Government, Revenue Department,
3rd February 1864.*

No. 63. Read the following Proceedings of the Board of Revenue, dated 20th January 1864,
No. 397:—

Read the following letter from the Acting Collector of the Kistna District, dated Masulipatam,
16th December 1863, No. 275.

1. In their Proceedings dated 18th December 1862, No. 8,250, the Board confirmed my nomination of P. Soonder Row to act as Tahsildar of Rajapett.

2. On R. Vencatappiah, the permanent incumbent being pensioned, I confirmed P. Soonder Row, who had continued acting up to that time as Tahsildar.

3. In their Order granting Vencatappiah's pension, the Government were pleased to rule that he should be considered to have been in service up to 5th August last. The Civil Paymaster remarks upon P. Soonder Row's Pay Abstract that "as P. Soonder Row could have been con-

* Meaning, I conclude, for the post of Sub-Magistrate. "firmed only after that date, he should there-
fore pass the special test, to retain his present
"post."

4. P. Soonder Row has conducted his duties, both as Tahsildar and Sub-Magistrate, most satisfactorily, for more than a year; and I request therefore that the Board will be pleased to obtain the sanction of Government to exclude him from passing the special test, otherwise the Civil Paymaster will refuse to pass his Pay Abstract.

Submitted for the sanction of Government as a special cost.

No. 64. ORDER THEREON, 3rd February 1864, No. 196.

Sanctioned accordingly.

(Signed) J. D. SIM,
Secretary to Government.

No. 65. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864:—

Read Proceedings of the Madras Government, Revenue Department, dated 16th January 1864,
No. 101.

1. Ordered to be communicated to the Collectors of the Godavory and Kistna Districts, with the request that they will without delay submit a copy of the rules now in force in their Districts, showing in the margin, the modifications which they would propose in order to give effect to the above Resolution of Government that the demand of a water-rate on Zemindary and Inam land within the influence of the Anicut works, but which is proved to have been *bona fide* classed as Nunjah before the execution of those works, shall be relinquished.

2. They will communicate their contemplated modifications to each other before submitting their proposals to the Board.

3. Copy of the Draft Act, as modified by Government, will be communicated to the Government Pleader for his opinion, whether it is necessary to specify Zemindary and Inam land in order to enable Government to carry out in them the measure of a special cess on land newly irrigated from Government sources at Government expense.

4. The Board assume that it is not the intention of Government to modify their former orders permitting the free use 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." (See Board's Circular Order, dated 20th September 1859.)

No. 66.

ORDER THEREON, 3rd February 1864, No. 197.

Ordered to be recorded.

Proceedings of the Madras Government, Revenue Department,
3rd February 1864.

Annual Report from the Acting Collector of Cuddapah, dated 22nd January 1864, No. 437:—

When and by whom granted. Name of the original grantee. Sunnuds or other documents in support of the grant.	Nature of the grant, charity, or service; if service, nature of the duty prescribed by the grant.	Name of the last holder, date of his decease, and the relationship in which he stood to the grantee.	Share enjoyed by the deceased, and that held by other members.	Family left by the deceased and name and age of the parties, their circumstances, and the means of subsistence possessed by the family.	Remarks.
Granted to the original grantee Timma Nayadu by Colonel Munro under date the 12th July 1801, and renewed in the name of the last incumbent Rama Nayadu under sanction of the Board of Revenue as contained in their Proceedings, dated 11th September 1862, No. 6,076. Sunnuds, &c., are not forthcoming.	Compensation in lieu of resumed lands, offices, and privileges, &c.	Rama Nayadu, the last holder of the allowance, died on the 31st July 1862. He was son of the original grantee.	The whole amount of the allowance was held by the deceased.	1 Latchamma, daughter of the deceased, aged 13 years. 1 Latchamma Nayakuratu, elder widow of the deceased brother of the deceased, aged 51 years. 1 Mangamma Nayakuratu, daughter of do. aged 31 years. 1 Mangamma Nayakuratu, second widow of the deceased brother of the deceased, aged 37 years. 1 Timma Nayadu, adopted son of do. aged ten years.	On the death of Vencatappa Nayadu the elder son of the original grantee by his first wife, a report was made to the Board of Revenue by the late Collector under date the 27th August 1862, recommending that Rama Nayadu, his undivided younger brother, may be allowed to succeed to the allowance, but this latter individual also died before the receipt of the Board's Proceedings dated 11th September 1862 No. 6,076, sanctioning that arrangement. The deceased Rama Nayadu had a son named Timma Nayadu, who was said to have been adopted by the late Vencatappa Nayadu, but this adoption was not formal as reported by the late Collector. The Head Assistant Collector in charge of the Sub-division recommends that the allowance may be continued to Timma Nayadu, the legitimate son of the deceased Rama Nayadu, with arrears in which recommendation the Acting Collector concurs, and begs that arrears due to the deceased Vencatappa Nayadu and Rama Nayadu from 1st September 1860 to 31st July 1862, already sanctioned by the Board in their Proceedings above quoted, together with that from the date of the deceased Rama Nayadu's death, viz., from 1st August 1862, may also be paid to Timma Nayadu. The delay that has occurred in representing this to the Board has been occasioned in the Office of the Tahsildar of the Kalakad, who being called upon to explain the reason of the delay, has accounted for it in any thing but in a satisfactory manner. He has accordingly been warned that a recurrence of such remissness will be brought to the notice of the Board of Revenue.
Original grantee. Timma Nayadu. 1st wife. Pullamma Nayakuratu. 2nd wife. Nallamma Nayakuratu. 1st son. Peddi Nayadu. 2nd son. Nallamma Nayadu. 3rd son. Gangi Nayadu. Daughter. Latchamma, present. Son. Timma Nayadu. Present claimant. 2nd widow. Mangamma Nayakuratu. 1st son. Rama Nayadu. Last incumbent now deceased. 2nd son. Timma Nayadu. Present claimant. 3rd son. Gangi Nayadu.					5 They are reported to earn their livelihood tolerably well, and they possess also Inám lands assessed at Rupees 194-4-9, and Puttah lands assessed at Rupees 12-3-0.

lated to have been adopted by Vencatappa Nayadu, but the adoption was not formal.

Proceedings of the Madras Government, Revenue Department,
3rd February 1864.

Under the authority vested in them by Government Order dated 27th August 1861, No. 1,719,* the Board of Revenue sanction the continuance of the pension in question to Timma Nayadu, son of the deceased Rama Nayadu. This Order will take effect from the death of Vencatappa Nayadu, referred to in the Board's Proceedings, No. 6,076, dated 11th September 1862, and the arrears due to him as well as those that have accrued since will be paid to Timma Nayadu subject to the audit of the Civil Paymaster. The Tahsildar should be fined for his neglect in having failed to report on the case for so long a period.

No. 68.

ORDER THEREON, 3rd February 1864, No. 198.

Confirmed.

(Signed) J. D. SIM,
Secretary to Government.

No. 69. Read the following Proceedings of the Board of Revenue, dated 14th January 1864, No. 232:—

Read again letters from the Collector of Nellore and Officiating Director of Revenue Settlement, dated 7th and 14th May 1862 in Board's Proceedings dated 12th and 28th May 1862, Nos. 3,046 and 3,451.

Read also the following letter from the first named Officer, dated 21st October 1863, No. 362.

1. In passing orders on my application for the Survey areas of Delta irrigation in Inám tenures, the Board in their Proceedings of the 28th May 1862, No. 3,451, directed that a report should be made of, first, how the Inám villages are described in their original grants; second, whether their original Nunjah Ayakut is shown in the village registers; and third, on what system it is proposed to deal with them in reference to the improvement of the irrigation works and the extension of wet cultivation.

2. Altogether there are 17 Inám villages in the Delta, whether known as "Shrōtriems" or "Kandrikas," to be reported on according to present arrangements; and into the Title Deeds, &c., of these villages the requisite inquiries have been made. But there are also some 200 tenures under favorable rates, which, though not rising to the dignity of separate villages, equally require from their size to be specially provided for, and into the tenures, &c., of which inquiry has also been made; and, in carrying out the Board's Orders in respect to Inám villages, I will do myself the honor further to report not only on the 17 villages held on favorable terms, but also on the large Ináms above referred to and scattered through the 56 villages held at the ordinary rates, thus making 73 villages and 217 Inám tenures to be reported upon.

3. In the use of the term "Kandrika" in this District there is some confusion. It is sometimes applied to a whole village, sometimes to a part of a village, and this latter is its more general acceptance. Of the 200 holdings that do not rise to the dignity of a village the major portion are entered in our accounts as "Kandrikas," the rest are held as "Kayampattas," "Bil Maktas," &c.; and under their various names they average from 50 Acres upwards. They differ from the ordinary village Ináms in being divisions, not sub-divisions, portions or Kandams of a village, not specified fields.

4. As might be expected the inquiry into titles has not been very satisfactory; a great many have been burnt; floods, robbers and previous inquiries have also had an effect in

preventing their production now, and in some instances, where they have been produced there have been interpolations, &c., that will require to be considered separately.

5. As regards whether the original Nunjah Ayakut is shown in the village accounts the report must be equally unsatisfactory. We have accounts brought forward of every date since we came to the country; but that any of them show the original Nunjah Ayakut it would be bold to assert. In some cases there was unquestionably none to show though there is a very fair show now.* In others there was no original Nunjah

* Of rice. Ayakut, but from the first an acknowledged share of some public sources of supply, tank or river channel as the case might be; whilst, as regards Inám villages, in every case it is on the accounts of the Inámdars themselves that much must depend.

6. And after carefully considering the whole question, and the recorded information on the preceding points, I am of opinion, that the only way to deal with the question satisfactorily is to lay down some general rule, and require all those who claim further indulgence to prove their right to the same.

7. From the accompanying accounts showing, first, the villages, second, the portions of villages, the Board will observe that the total area under consideration is recorded at 6,177 Gorus, or in round numbers 20,000 Acres; of which 6,400 Acres are entered as rice and garden, about 4,000 are recorded as the average area actually irrigated between 1850 and 1860, and nearly 5,000 are shown as the area of irrigation last year. In the Inám villages or Shrotriems, &c., it will be further observed that taking the most favorable years in each, during the ten years on which the average is based, the aggregate is still some 400 Acres short of the results admitted with the aid of the Anicut last year; whilst, as regards the whole area, the difference as shown above is nearly a thousand Acres between the average and last year; and the general rule that I am of opinion should be laid down as the basis of our operations, is therefore that the average area cultivated during the ten years from 1850 to 1860 should be our guide, and the Inámdars should be as a rule required to pay for all cultivation in excess. The original Nunjah Ayakut or area of rice land, where recorded, is notoriously rather the area that could be irrigated, if water were available, than the area on the actual irrigation of which dependence was placed and assets calculated. In no instance that I know of has the area set apart for rice lands coincided with the water actually supplied; and, believing that the proposal to adopt the average of ten years as our basis is perfectly fair to all parties, I have the honor to request the Board's orders on the subject at an early date that the same to be enforced for the current year, and to state at the same time, that as regards the system to be pursued in realizing, that I propose to defer treating of in detail till the general rule has been fixed and enforced, when I shall be prepared to receive and act on any proposals that may be made by the Inámdars tending to simplify and avoid for the future the measuring process by which our first operations must be conducted.

P. S.—Considering their importance, I have the honor to suggest that the accounts should be printed, and in that case I beg I may be furnished with a dozen copies.

Here enter Statement.

1. Mr. Dykes desires to receive instructions as to the mode in which Inámdars who may derive advantage from the Pennair Anicut works shall be made to contribute their fair quota to the revenue derivable from those works, so that a proper return may be obtained for the expenditure of public funds upon them.

2. It appears that according to the existing records, the area of Inám lands within the tract commanded by the Anicut works is 20,000 acres at the equivalent of 3 acres to the Gorus;

that the extent classed as Nunjah and Garden is 6,400 acres; that the average area irrigated in the ten years from 1850 to 1860 before the Anicut was in operation was about 4,000 Acres; and that the area irrigated last year which the Board presume to mean Fusly 1272 (1862-63) was nearly 5,000 acres. The Anicut was completed in 1862, and Mr. Dykes proposes to require Inámdars to pay a water rate for all wet cultivation in excess of the area irrigated on the average of ten years from 1850 to 1860 as above shown.

3. The proposal seems fair and reasonable, but the Board consider that the rule which may be prescribed for "Mamul Nunjah" in the tracts commanded by the Godavery and Kistna Anicut, which subject is now under the consideration of Government, should be applied to the case of the Inám lands under the Pennair Anicut.

4. The present papers will accordingly be submitted to Government in continuation of the former correspondence on the above subject, with the Board's request that orders may be passed on it at an early date.

5. The question of the Survey of the Nellore Inám lands was disposed of by Government Order, dated 3rd October 1862, No. 2,134, Revenue Department.

No. 69A.

ORDER THEREON, 3rd February 1864, No. 198A.

1. The Government are of opinion that all Inám land which can be shown to have been granted as "Nunjah" is entitled to the gratuitous supply of water for a single crop. All Inám land not so granted, must pay for irrigation, whether it be "Mamool" Nunjah or not. The guiding principle is the nature of the grant, which Government must respect as fully in the case of water as of land.

2. The Government wish to be furnished with the calculations on which a water cess of 3 Rupees per Acre is proposed for the Nellore District.

(Signed) J. D. SIM,

Secretary to Government.

No. 70.

Read the following papers:—

Proceedings of the Board of Revenue, dated 10th October 1863.

Read Proceedings of the Madras Government, Revenue Department, dated 30th September 1863, No. 1,793.

(In Cons. 1st October 1863, No. 6,346.)

1. As Mr. Ballard and Captain Beddome are of one opinion as to rates and share of Stump Fee in every case except that of saplings, the Board deem it unnecessary to say more than that they consider the proposal very liberal. It will be observed that the Jenmis' share of the fee on jungle wood at the lowest rate is higher than what is reserved under the leases for the superior timbers.

2. In regard to the question of the allowance proposed by the Collector to be made on saplings, to which Captain Beddome objects, the Board have referred to the translation of the lease obtained from the Nambudripad which is on their records, and they are of opinion that the intention of the parties to it was that the Jenmi should receive a share, whether large or small, in all the profits derived from the sale of timber cut on his land.

3. No provision was made for the case of timber other than what might be felled "when fit for cutting," but as Mr. Ballard observes, the thinning operation were not contemplated when the lease was drawn.

4. The profits to the Jenmis must have been so much larger than they expected, and the results of the plantations are so entirely due to the cost incurred by Government, that a small share out of the sale proceeds of the saplings should satisfy all reasonable expectation, but the Board agree in opinion with Mr. Ballard that a per centage should be given, though they go beyond him in thinking that the spirit of the lease demands this.

No. 71. From Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Camp Mercara, 6th November 1863, No. 738.

SIR,

1. I have the honor to forward a letter from the Collector of Malabar, dated 21st October 1863, No. 115.

2. It would not be possible for our Department to pay stump fee on trees felled in ground required for planting, nor did I suppose that it was ever contemplated in Mr. Ballard's rules; to yield a fair profit after the payment of the stump fee, trees must be selected.

3. I cannot myself recommend the payment of 5 per cent. upon the proceeds of thinnings that are necessary for the better growth of the plantation; it was never contemplated in the original lease. If any allowance is to be made 5 per cent. will be liberal, by the terms of the lease we have to pay 1 Rupee upon every Teak tree felled, this will not be more than 2 per cent. as the trees taken at the lowest average will contain 30 cubic feet and be worth more than 50 Rupees each.

From G. A. BALLARD, Esq., Collector of Malabar, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Manantody, 21st October 1863, No. 115.

SIR,

1. Adverting to Government Order 30th September, No. 1,793, I have the honor to observe that I think as an act of favor 5 per cent. on the gross proceeds of the sales of Teak saplings might be allowed the Jenmis.

2. I beg however to recommend an alteration of Rule 4, paragraph 6 of my letter of the 7th August last, No. 86.

It has been brought to my notice by Sub-Assistant Conservator Ferguson that the payment of Stump Fee on trees felled for fresh plantations may act injuriously to Government, and will be but of little advantage to the Jenmi.

E. g., 1,000 trees may be felled (in clearing for fresh plantation) that we may safely calculate would yield a net profit of Rupees 1,000 to 2,000 at least if removed and sold, provided no stump fee is leviable.

If however even the lowest rate* of stump fee, is leviable on these trees it would amount to Rupees 1,250, and thus render their removal a dead loss to Government, or leave the profit so small that it would not be worth while to attempt removal.

The trees would be burnt on the ground, so the Jenmi would gain nothing, and Government would lose a fair source of partial reimbursement for the expenses attendant on fresh planting.

3. I would therefore make Rule 4 stand "no stump fee to be leviable on trees cut *bonâ fide* in clearing for fresh plantation."

4. As before said I would make previous subscription to these Rules the condition of the allowance of 5 per cent. on the proceeds of sapling sales.

P. S.—I send the letter through the Conservator for any remarks he may have to make.

No. 72. ORDER THEREON, 3rd February 1864, No. 199.

1. In their Order of the 23rd November 1861, Government decided on admitting the claim of the Trecullor Nambudripad to a moiety of the "stump fee" realized by them on bamboos and jungle trees cut in the Conolly plantations.

2. In his report on the plantations, dated 18th October 1862, Captain Beddome stated that the Forest Department intended to cut and dispose of the "jungle" woods instead of selling on the stump fee system, and that he understood that the Nambudripad intended to claim a moiety of the sale proceeds, which he considered preposterous, as only 1 Rupee per tree had been fixed in the original agreement for Teak and Black-wood, then growing in the forest.

3. The question was referred to the Collector and the Board of Revenue.

4. The Collector Mr. Ballard proposed that stump fee according to the terms of the agreement should be paid on the trees specified therein, that on other trees stump fee at the rates marginally noted being half the present customary rate, should be allowed for the next five years, the rates being then subject to revision by arbitrators at the desire of either party, that these fees should be paid only on trees above eight inches diameter, about twenty feet from the ground, removed for use or sale.

5. Mr. Ballard further proposed that a per centage allowance should be paid on saplings cut in thinning the plantations, not as a right but as a concession, in return for which the Nambudripad and other proprietors should formally agree to the rules above cited.

6. Captain Beddome considered the rates of stump fee "very fair and liberal," but demurred to the per centage allowance on the ground that the claim was untenable, and if admitted at all might lead to the demand of the full fee of 1 Rupee on each sapling, which would on the average be four times the value of each sapling felled.

7. In his last letter the Collector recommends that the allowance should be 5 per cent. on the gross sale proceeds of Teak saplings. He also proposes, in modification of his previous sug-

	Rs.	A.	P.
Ben Teak	2	8	0
Karumaradu	2	0	0
Vella Maradu	1	8	0
Irul and other jungle trees	1	4	0
Bamboos per mille	20	0	0

gestions, that no stump fee should be payable on trees cut *bond fide* in clearing for fresh plantations, as even the lowest rate of fee would often render the removal of such trees unprofitable.

8. Captain Beddome still demurs to the per centage allowance, as never contemplated in the agreement, but considers the rate mentioned by the Collector liberal as Teak pays only about 2 per cent. He quite agrees in the other modification proposed by Mr. Ballard, remarking that only selected trees yield a profit after payment of the stump fee, and that such a rate could not be paid on trees indiscriminately felled in clearing ground for fresh plantations.

9. The Board consider the rates of stump fee very liberal, and in regard to the allowance on saplings they consider that the proprietors are entitled under the spirit of the lease to a share, whether large or small, in all the profits derived from the sale of timber cut on the land.

10. There are thus two questions before Government, viz. :—

I. The rights of the Native proprietors in regard to jungle wood cut and sold by the Forest Department, and,

II. Their rights in regard to saplings cut for thinning and other similar objects.

11. The Deed under which the Forest is held is printed in the Proceedings of Government, dated 23rd November 1861. Its sixth clause runs thus :—

"If the Sirkar shall have occasion to cut for their use jungle wood, bamboos, &c., . . . they are to allow me my right according to the usage of the country." The nature of this right has already been determined by the arrangement mentioned in paragraph 1 of this Order, whereby the proprietor receives half the stump fee realized by Government. It is clear that if Government think fit to cut and sell the trees by the agency of their own servants instead of selling them on the stump fee system, the proprietor is equally entitled to a moiety of the net proceeds, after deducting charges incurred for felling, transport, management, &c. The objections to the Collector's plan are that it departs from a clear and equitable principle, and that it leaves the matter open to agitation hereafter. The rates he proposes may be liberal now, but the value of timber may rise, in which case the proprietors will be dissatisfied, or may fall, in which case Government will lose.

12. As to saplings, the fifth clause of the Deed is as follows :—"I agree to receive a

* "That the Sirkar in cutting trees out of the 17,400 Teak trees above three barrels thick ascertained to exist in the said Forests . . ."

Kuttikanom at the rate of half a Rupee per tree upon the saplings now existing over and above the 17,400 trees, alluded to in paragraph 2, as well as upon the trees which the Sirkar may hereafter plant when they on becoming fit for cutting shall be cut and removed by the Sirkar." The saplings here alluded to are clearly only Teak, and there can be no doubt that on all such as then existed, Government are bound to pay the stipulated fee, whether they cut them for sale or for other objects. As regards other saplings the Deed is silent, but it is only equitable that the proprietors should receive some payment for them, and the fairest course is to adopt the principle which rules the Malabar settlement, viz., to pay to the proprietor 20 per cent. of the net proceeds.

13. The fifth clause of the Deed shows clearly that no payment is to be made on trees planted by Government until they become fit for cutting or reach maturity, and therefore saplings cut for thinning and promoting the growth of the Government plantations are not subject to any charge. It may reasonably be supposed that this exemption was meant to cover the expense of forming the plantations.

(Signed) J. D. SIM,
Secretary to Government.

No. 73. Read the following letter from J. L. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 26th January 1864, No. 344 :—

SIR,

It is remarked in the Memorandum* of unadjusted advances outstanding three months and upwards of the Collector of Godavery, that the Board

* For the month of December 1863.

of Revenue in their Proceedings, dated 26th October 1863, No. 6,855, have applied to Govern-

	October 1862.	Nov. "	Dec. "	Jan. 1863.	Feb. "	Sept. "	July "	August "	Sept. "
Pay of Gumasthas employed under the Sub-Collector for preparing Statements of the extent of Inam lands held in excess of those entered in the new Survey Accounts from 20th September 1862, to 19th January 1863.	7 5 4	20 0 0	10 0 0	30 0 0	12 10 8	937 12 8	129 10 4	43 14 8	164 8 8
Pay of Servants employed in the Salt Pans of Karada Division, from July 1862 to August 1863.									
Pay of District Tappal Establishment debitable to the Revenue Department, from April to August 1863.									

ment for the sanction of the sums marginally noted, I have the honor to request that you will be good enough to inform me whether the sanction of Government has yet been accorded to the items in question.

No. 74. ORDER THEREON, 3rd February 1864, No. 200.

The Proceedings of the Board of Revenue of 26th October 1863, No. 6,855, it is observed, have been disposed of in the Order of Government 2nd December last, No. 2,185, copy of which has been furnished to the Accountant General. If necessary, Mr. Lushington will apply to the Board direct for the information sought in this letter.

(Signed) J. D. SIM,
Secretary to Government.

No. 75. Read the following letter from E. C. BAYLEY, Esq., Secretary to the Government of India, Home Department, to the Chief Secretary to the Government of Fort Saint George, dated Fort William, the 16th January 1864, No. 365 :—

SIR,

1. I am directed to request that with the permission of His Excellency the Governor in Council you will have the goodness to furnish, for the information of the Government of India, a Tabular Statement showing the lands and emoluments now enjoyed by Kazees in the Madras Presidency. The Statement should show the amount held by each Kazees, and the aggregate value as well.

2. It is understood that there are four modes in which Kazees are remunerated by Government, exclusive of the fees which they may receive from the people, viz. :—

- (i.)—Endowments of land.
- (ii.)—Money payments with which the office was endowed by Native Governments.
- (iii.)—Money endowments granted by the British Government.
- (iv.)—Khillats or dresses of honor.

3. The Return should show the income of Kazees under each of these heads.

Transferred to the Revenue Department.

(Signed) W. H. KERR,
Deputy Secretary to Government.

No. 76. ORDER THEREON, 3rd February 1864, No. 201.

Communicated to the Board of Revenue, who will be requested to furnish the Statement called for as soon as possible.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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No. 77. Read the following Proceedings of the Board of Revenue, dated 23rd January 1864:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet 20th January 1864, No. 30.

SIR,

1. I have the honor to submit for the favorable consideration of the Board of Revenue, the enclosed Memorandum from the Civil Paymaster, refusing to pass the salary of Appadorai Pillay for the month of November 1863 as acting Hoozoor 4th Vernacular Clerk.

2. This employé entered the Government service in July 1853, and held various posts continuously until the 21st April 1863, when he was transferred to the Devastanum Department from the 5th Vernacular Clerk's place. In this Department he remained till the Establishment was abolished on the 1st July 1863, under the orders of Government, dated 11th June 1863, No. 1,023, Revenue Department (paragraph 7), communicated by the Honorable Mr. Pelly's Circular No. 1,564 of the 24th idem.

3. Appadorai Pillay after being eight days without employ was, on the 9th July, appointed to act as 4th Vernacular Clerk. As he was thrown out by reduction of Establishment, and as his service under Government extends over a period of more than five years, his case comes under the persons exempted by the Order of Government, dated 28th July 1860, No. 1,101, communicated in the Board's Standing Circular No. 3,636 of the 7th August 1860.

4. The Civil Paymaster refuses to pass his pay, I have therefore the honor to request that the sanction of Government may be obtained for authorizing Appadorai Pillay's pay bills for the months of November and December last to be passed.

5. I take this opportunity of informing the Board that Appadorai Pillay is again out of employ, the permanent incumbent having returned to his post on the 1st instant.

Submitted for the sanction of Government.

No. 78. ORDER THEREON, 3rd February 1864, No. 202.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 79. Read the following Proceedings of the Board of Revenue, dated 27th January 1864:—

Read Order of Government, dated 9th January 1864, No. 45.

1. In the foregoing Proceedings the Government, in pursuance of instructions from the Supreme Government, desired the Board to submit a Budget Estimate of Receipts and Charges on account of Travellers' Bungalows, including charges on account of construction and repair. The Government are aware that the cost of Establishments entertained at these Bungalows is considerably in excess of the fees collected from them, and also that the charges of construction and repair cannot be met out of them. The Board would therefore suggest that these charges be as usual included in the Public Works Budget as already suggested by Government in paragraph 9 of their letter to the Government of India, dated 9th January 1864, No. 29. It appears unnecessary to call upon the Collectors again to submit fresh Estimates on this account, the entries made in the Board's General Budget under the head "E. Works of Internal Improvement and Public Convenience" showing all the necessary particulars of Establishment, &c., for the maintenance

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2. As the Order of the Government of India refers only to public Bungalows, the Board consider that the provision for Choultries and for lighting Soolachana Moodelliar's and Marmalong bridges may be retained under E. Works of Internal Improvement and Public Convenience. These points should be decided as soon as possible, and the necessary instructions issued to the Accountant General.

No. 80. ORDER THEREON, 3rd February 1864, No. 203.

1. The points raised in these Proceedings of the Board of Revenue have already been disposed of, and the Government do not see that any further orders are necessary.

2. The construction of fresh Bungalows will be provided for in the Public Works Budget, and so will the repair of these buildings be also entered in that Budget, with reference to paragraph 9 of the letter to the Government of India, dated 8th January 1864, copy of which has been furnished to the Public Works Department. The Officers of that Department must already be in possession of the necessary information, as the Orders of the Government of India to transfer the Bungalows to the Local Funds' Budget were not received till several days after the date fixed for closing the Budgets of the Superintending Engineers.

3. The estimated charges for keeping up the Bungalows in 1864-65 amounts to Rupees 28,180, and in taking this sum the Government have accepted the Board's entries under "E. Works of Internal Improvements, &c." Of this sum Rupees 18,780 will be entered in the Financial Department under that head in the Imperial Budget, and the remainder Rupees 9,410 must be entered by the Board of Revenue in the Local Funds' Budget, with a corresponding entry on the receipts' side of that Budget under paragraph 8 of the letter to the Government of India already alluded to.

4. With reference to paragraph 2 of the Board's Proceedings, the Government need only remark that though the Government of India have not expressly included the Choultries in their instructions about Travellers' Bungalows, they come under the same category. The entire amount of Rupees 9,860, required for the Choultries in 1864-65, will however be provided for in the Imperial Budget in the Financial Department, the total sum to be entered in that Department under "E. Works of Internal Improvement and Public Convenience" being Rupees 28,640, as shown in the margin.

Bungalows..	...	...	...	Rs.
Choultries	...	...	...	18,780
	...	...	...	9,860
Total	...	...	...	28,640

5. The necessary provision for lighting Soolachana Moodelyar's and Marmalong Bridges should properly be made in the Local Funds' Budget, as already ordered in paragraph 63 of the Proceedings of Government, dated 24th December 1863, No. 2,378, unless the Board can assign special reasons for a contrary course.

6. The above orders are of course subject to the final decision of the Supreme Government on the question submitted in the letter dated 8th January 1864, No. 29.

(Signed) J. D. SIM,
Secretary to Government.

No. 81. Read the following Proceedings of the Madras Government in the Public Works Department:—

Issuing certain instructions regarding the connection of the } (Here enter 16th December 1863, No. 3,720.)
Department of Public Works with the Salt works.

No. 82. ORDER THEREON, 3rd February 1864, No. 204.

Ordered to be communicated to the Board of Revenue for their information and guidance.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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No. 83. Read the following letter from R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 27th January 1864, No. 148/5:—

Sir,

Although Mr. R. J. Melville has only been appointed to officiate as a Deputy Director of Revenue Settlement, I believe it to be the intention of Government that he should draw the full pay of the appointment. As however unless this intention is distinctly declared, the Civil Paymaster will not act upon it, I have the honor to request that the necessary intimation may be made to that Officer.

No. 84. ORDER THEREON, 4th February 1864, No. 205.

1. The Civil Paymaster is authorized to pass to Mr. Melville the full pay of the appointment of Deputy Director of Revenue Settlement.

2. Mr. Master will be careful to afford Mr. Melville full opportunities of learning his future duties.

(Signed) J. D. SIM,
Secretary to Government.

No. 85. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864, No. 435:—

Read the following letter from the Collector of Madura, dated 7th November 1863, No. 261.

1. I have the honor to report, referring to your letter No. 6,296, that I am unable to suggest any scheme of prizes to stimulate the Ryots to improve their Cotton. They look with the greatest suspicion on the project and will not have anything to do with it. I am told plainly the whole is a deep scheme of Government to hereafter lay on a tax. They say gravely, and firmly believe it, that they were once induced to bring articles to the Exhibition to compete for prizes, immediately after which on the Government finding out what they could produce, the Income Tax was laid on, and they believe the present proposition is a device of the same sort.

2. Their profits on Cotton are now so enormous and novel that they are startled, and cannot get over the idea that Government seeing them making so much money will surely be down on them with a new tax.

3. Nothing will induce them to grow any new kinds of Cotton, and they get a good price for almost any rubbish; the only hope that I can see of any improvement would arise from the residence in the Cotton countries of Europeans or others who would be prepared not to purchase mixed varieties, but who would be prepared to give good price for good varieties of Cotton whether native or foreign.

4. The District will produce excellent Cotton, if the Ryots could only be persuaded to grow it. The most wealthy Cotton Ryot told me he knows the kind of Cotton which Mr. Fischer cultivated in Coimbatore and which gained him the prize; he said he had tried it and that it grew well, but that its cultivation cost a little more trouble, so he gave it up; he got all he wanted from the native sort, and was not going to trouble himself with the Coimbatore variety.

1. Submitted for the information of Government, with reference to paragraph 2 of Government Order, dated 27th February 1863, No. 423, Revenue Department.

2. The special and conditional remission on 30 Acres of land devoted to Cotton cultivation was reported to have been allowed in one case in Madura, but on inquiry it appeared that the land was situated in a Zemindary Estate, so that the Order did not apply, and as the individual in no way conformed to the conditions on which the offer was made to Government Ryots, no

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3. In no other case was any application received for the benefit of the Government Order in the Madura District.

No. 86. ORDER THEREON, 4th February 1864, No. 206.
Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 87. Read the following letter from ANDRA RAJUNAH, an inhabitant of Cottacottah, Narasapatam Talook, Vizagapatam District, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 17th November 1863:—

RESPECTED SIR,

I humbly and respectfully beg to submit the accompanying Memorial to His Excellency the Secretary of State for India in Council, and to request that the Government will be pleased to forward it to that authority in due course.

No. 88. ORDER THEREON, 4th February 1864, No. 207.

Ordered that the Memorial received with the foregoing letter be forwarded to the Home Authorities, and that an intimation of the same be given to the Memorialist.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 89. Read the following Proceedings of the Madras Government in the Judicial Department:—

Sanctioning provision in the Budget Estimate of 1864-65, } (Here enter 21st January 1864, No. 86.)
for Town Moonsiffs and Cantonment Joint Magistrates.

No. 90. ORDER THEREON, 4th February 1864, No. 208.

Ordered to be communicated to the Board of Revenue for their information and guidance, with reference to paragraph 4 of the Order in the Judicial Department above recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 91. Read the following Proceedings of the Board of Revenue, dated 26th January 1864:—

Read again letter from H. GROVES, Esq., dated 5th January 1864, in Board's Proceedings, 20th January 1864, No. 400.

Read also the following letter from J. R. BOYSON, Esq., Government Solicitor, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 22nd January 1864, No. 16.

Sir,

1. I have the honor to acknowledge the Proceedings of the Board of Revenue, under date the 20th instant, requesting to be furnished with the Advocate General's opinion as to the legal effect of the letter (which accompanied those Proceedings and is herewith returned) addressed by Mr. A. Lascelles to Mr. H. Groves regarding the sale of the "Mayor Estates," with a view to determining the duty with which it should have been impressed under the Indian Stamp Laws.

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2. I submitted the matter for the consideration of the Advocate General and have also conferred with him thereon.

3. And I now forward a copy of his opinion.

1. Ordered that the above papers be submitted to Government, with the Board's recommendation that the Collector of Coimbatore be directed to refund to Mr. Groves the sum of Rupees 114, being the difference between the Stamp Duty paid, and that now decided to have been due together with the adjudication fee.

2. A Circular Order will be addressed to all Collectors for their guidance in such cases.

3. The Board however presume that in this particular case the Stamp must have been impressed *after* the letter was signed and received by Mr. Groves, and that the penalty was remitted by the Collector under the authority of Clause 1, Section 15, Act X of 1862, Clause 4 of which Section empowers the Collector "to decide the proper amount of Stamp Duty" to be charged on any Deed, &c., impressed under that Section.

No. 92. ORDER THEREON, 4th February 1864, No. 209.

The refund of Rupees 114 is sanctioned as recommended by the Board of Revenue.

(Signed) J. D. SIM,
Secretary to Government.

No. 93. Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Saidapet, 18th January 1864, No. 6:—

SIR,

1. With reference to the Honorable Mr. Ellis' letter of the 4th June last, No. 34, and the correspondence marginally* noted, I have the honor to state that the experience of the past seven months has shown that the services of a Peon on a salary of Rupees 6 per mensem are absolutely necessary for collecting bearers, whenever required by travellers.

2. When this branch of business was attached to the Post Office, the duty of posting bearers, &c., was performed, as the Government are aware, by a Clerk on Rupees 30 a month; but since its transfer to the Deputy Collector of Madras, a Peon on 6 Rupees a month was substituted.

3. The receipts under the head of Bearer Fund, collected from parties requiring their services from June to November last, and the disbursements on account of the Peon's salary, &c., for that period, as per marginal† Statement, show a net loss to Government of Rupees 6-11-9.

† Amount of Bearer Fund collected, up to		Rs.	A.	P.
November	23	7	5	
Deduct Peon's salary from 15th June to 30th November last, Rupees 33-3-2 plus the value of the Road Book Rupees 7	40	3	2	
Net loss...	6	11	9	

4. I am not prepared to state that the collections under the head of Bearer Fund will always be sufficient to meet the expenses of the Peon, although generally speaking I trust they would be; still as the work of providing bearers is undertaken by Government, it appears but fair we should perform it creditably and with a certain degree of confidence towards the travellers, who expect the bearers to be provided, and make their arrangements accordingly. This without the services of the Maistry Peon now solicited, I fear we could not accomplish.

5. I endeavoured to obtain the services of a providing Maistry by stipulating that he should receive in return for his exertions the fees collected upon each Dāk laid, thus dispensing with the necessity of requesting Government sanction; but to this arrangement no one appears

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willing to consent. Bearers were always more or less troublesome characters; only to be managed by their own head men, and now that they have both diminished and deteriorated, I beg to support the Deputy Collector's request that he may be allowed this small monthly sum to enable him to retain the Maistry's services.

No. 94. ORDER THEREON, 4th February 1864, No. 210.

The Government cannot sanction any expenditure on account of bearers to be posted for travellers for the reasons stated in their Order dated 20th May 1863, No. 874, copy of which will now be furnished to the Acting Collector of Madras. The only course left is to increase the rate of fee collected from the parties to such an extent as will be sufficient for the employment of a Peon, and Mr. Banbury will be requested to report what rate should be fixed upon with this view. The average collections during the past few years will enable him to arrive at a sufficiently correct conclusion on this subject.

(Signed) J. D. SIM,
Secretary to Government.

No. 95. Read the following Proceedings of the Board of Revenue, dated 19th December 1863, No. 8,052:—

Read again letter from Collector of Malabar, dated 30th October 1863, No. 236, in Board's Proceedings, 10th November 1863, No. 7,144.

Read also the following letter from the same Officer, dated 21st November 1863, No. 255:—

Adverting to the Board's Proceedings dated 10th instant, No. 7,144, I have the honor to observe that the coast line was not included by me in the List of Imperial lines because a considerable amount of Local Funds has been already spent upon it; because portions of it (in the vicinity of Cannanore, Tellicherry and Calicut especially) are well situated for the conduct of work under the Judicial and Revenue authorities; and because an amount of revenue, which the Local Funds cannot afford to lose, is derived from the tolls upon it.

Ordered that the above papers and the Map accompanying the first letter be submitted to Government, with reference to paragraph 8 of their Proceedings, dated 27th May 1863, No. 908, Revenue Department.

No. 96. ORDER THEREON, 4th February 1864, No. 211.

The Government approve of the list submitted, but are of opinion that the Trunk line along the coast must be held to be Imperial. This will no doubt reduce the Local Funds to some extent, but the work is essentially Imperial, and unless the receipts from Ferry Tolls, &c., on it, suffice to keep it in proper repair, without aid from Imperial Funds, it must be so classed.

(Signed) J. D. SIM,
Secretary to Government.

No. 97. Read the following letter from EDWARD BALFOUR, Esq., Deputy Inspector General of Hospitals, to Colonel H. MARSHALL, Secretary to Government, Military Department, Fort Saint George, dated Bangalore, 22nd January 1864:—

SIR,

1. Military Department Order, No. 54 of 7th instant, forwarding for my information copy of Order of 24th December, No. 2,374 of 1863, reached me at Cuddapah.

2. With reference to paragraph 9 of 2,374, I have the honor to submit to His Excellency the Governor in Council that it is my wish to illustrate my recent work, by publishing lithographic drawings of all the timber trees of Eastern and Southern Asia mentioned in it; and I have no doubt that, when the illustrations appear in a completed form, they will command attention.

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3. I would refer, on these points, to paragraph 2 of my letter of 7th August 1862, and paragraph 1 of that of 23rd October 1863. In the former, explaining what I was doing, I expressed my wish to pay all customary charges for work performed by Government Establishment; and, in the latter, mentioned that "I will go on with the series."

4. But, as the question is again put to me in paragraph 9 of 2,374, I have the honor to renew the expression of my resolution to go on with what I have begun and carry out my own suggestion to completion.

Revenue Department, No. 2,018, dated 9th November 1863,
Military " " 2,756, " 11th August 1862.

Fort Saint George,
28th January 1864.

To the Revenue Department with Proceedings of Government No. 2,756 of 1862.

Transferred to the Revenue Department,
with reference to the Proceedings of Govern-
ment noted in the margin.

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

No. 98.

ORDER THEREON, 4th February 1864, No. 212.

The Government Order of the 24th December last will remain in abeyance for the present.

(Signed) J. D. SIM,
Secretary to Government.

No. 99. Read the following Proceedings of the Board of Revenue, dated 16th January 1864,
No. 314:—

Read the following letter from the Collector of Ganjam, dated Chatterpore, 21st November 1863,
No. 238.

1. I have the honor to request that the Board will be pleased to bring to the notice of Government a case which for the sake of public example seems to require their serious notice.
2. The Zemindar of Pratabaghiri or Chinna Kime dy has, as will appear by the enclosed papers, persisted in spite of distinct orders to the contrary in the levy of unauthorized taxes.
3. In the instance I now bring forward he has farmed a toll on produce brought from the hill tracts into his Zemindary for Rupees 121 to one Narraina Rajendra Patro.
4. Previous complaints of his having continued to collect Moturpha had been made to me but they were not so clearly established as this. No notice whatever has been taken by the Zemindar of orders issued to him on the 14th of July and 12th of September last, calling for explanation, and it was my intention to have fined him under the Penal Code for disobedience to the orders of a public Officer. On reflection however, I think that as there is reason to believe that other Zemindars in this District make similar unauthorized exactions from those whom ignorance or fear of their influence prevent from coming forward to complain, it would be advisable to place this Estate under temporary sequestration as a punishment for this obstinate violation of the Orders of Government.
5. This Zemindary is one of six Estates held in this District under a Peshkush fixed at the time of the Permanent Settlement, and for which the usual Sunnuds were prepared as for the other twelve Zemindaries, but were withheld by Mr. Cherry on account of the misconduct of the Zemindars as explained in his report of the 21st July 1864, paragraph 5.
6. The Sunnuds are still in the Treasury here; the circumstance of their having been so withheld was brought to the notice of the Commissioner by Mr. Onslow in his letter dated 12th July 1853, and about the time the Sudder Court decided that the Chinna Kime dy Estate could not form the subject of a Suit, because the Sunnud Isti-nar had not been issued, and that right to nominate a successor rested with the Government.

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ENCLOSURE, No. 1.

ABSTRACT.—Translations of Firwans addressed to the Zemindar of Pratapaghiri.

ENCLOSURE No. 2.

ABSTRACT.—Translations of Kyfeats and Putta.

1. In the above letter Mr. Forbes charges the Zemindar of Pratapagherry or Chinna Kime dy with levying unauthorized taxes in despite of distinct orders to the contrary, inasmuch as he has farmed out a toll on produce brought from the Hill tracts into his Zemindary, and as he considers that serious notice of this act is necessary, Mr. Forbes recommends that the Estate be temporarily sequestered. No permanent Sunnud has ever been issued for Pratapagherry or Chinna Kime dy, so that it is in the position of an unsettled Poliem, although the Peshkush was calculated by the Special Committee on the same principles as those adopted by the Committee in the case of the Ganjam Estates for which Sunnuds have been issued.

2. It may here be remarked that Sayer, Salt, Abkarry, and Moturpha were expressly reserved for Government from the old assets of annual income, and that a distinct deduction was made on this account, which in the case of Pratapagherry amounted to Rupees 2,000, the items of former average income being estimated as follows:—

	RS.	A.	P.
Sayer	1,000	0	0
Abkarry	161	6	0

See page 72, Printed Papers from Ganjam Records, "account-
" payments to Mr. C. Cherry's Reports and to Board's
" Report to Government on Ganjam Settlement."

3. The farm which has been rented out by the Zemindar in contravention, as Mr. Forbes evidently considers, of the terms of his tenure, and in defiance, as he states, of repeated orders, is described in the several enclosures to his letter as "the privilege of purchasing from Khonds of the Becarkhota and Chondragherry, Mustaid seed, Turmeric, Black gram, &c., the produce of the Maliahs, and selling them in such places as he (the renter) likes for Fuslies 1271 and "1272," and as "the Maliah rent of Bajely bondho, &c.," and in the translation of the "Fir-
" wans" issued by Mr. Forbes on the subject to the Zemindar calling for explanation, the offence is described as the renting of "the privilege of collecting tax on articles brought down from the Maliahs," and as the collection of "an illegal tax on the articles brought down from the Maliahs."

4. The orders which Mr. Forbes considers to have been violated are those prohibiting the collection of Moturpha by Zemindars. Thus the Board understand that the imputed offence consists not in renting out the privilege of buying and selling Hill produce, but because that privilege involves the demand of some illegal tax from the Hill men.

5. The Board however do not find in the papers before them any evidence to show that what is called buying Hill produce from the Khonds, is in fact levying an illegal tax from them, or that any such tax was levied. The Board do not clearly understand what the farm included, but it would seem to resemble the farms of jungle produce, which till very recently existed in most Districts, and still exist in many; and however objectionable they may consider such farms, they do not see how either the farm, or the privilege farmed, can be brought under the operation of Orders prohibiting the collection of Moturpha.

6. If any tax on produce is levied on the Khonds bringing produce from the Maliahs into the Zemindary, it might perhaps be deemed an invasion of the Government reservation of all the Zemindary, but as already observed, they find before them no evidence of the demand or collection of any tax, the depositions taken from the various renters being limited to statements of the fact that a farm of the right to buy and sell Hill produce was given and taken.

7. It is impossible for the Board on such imperfect information as this to recommend to Government the extreme measure of sequestering the Zemindary, more especially as they concur in the opinion expressed by the Commissioner Northern Circars in paragraph 6 of his letter to

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Government, dated 27th March 1854, No. 38,153, that numerous extra cesses of divers and sundry kinds were included in the assets on which the permanent Peshkush of the Zemindaries in Ganjam was based; and (paragraph 8) that many demands in that District which are supported by usage and prescription may not be opposed to the data on which the permanent Settlement was fixed, although they would be altogether inadmissible in other Districts.

8. The position of the Zemindar of Pratapagerry is however from the non-issue of a Sunnud very different from that of a Zemindar holding under a Sunnud, and the power of Government to interpose is unrestricted by any obligation assumed by them, so that were it apparently necessary for them to act in order to relieve the Hill men from oppression, or exact the Board would not hesitate to recommend whatever measures might be considered expedient for effecting that object, but there is nothing in the papers submitted by him to show that any such evils are involved in the farm which he denounces, and the Board with the facts before them of the Sriharicotiah Settlement with the Yendis in the near vicinity of the Presidency and the Coast, are not prepared to admit that such a system is everywhere objectionable and necessarily one of unmixed evil and inseparable from oppression, although they would gladly see it re-placed by a more advanced state of social relations.

9. If Mr. Forbes still deems it advisable to interfere in this matter, and desires the advocacy of the Board, he must inform them more fully of the details of the case, and explain the grounds of his recommendation.

No. 100.

ORDER THEREON, 4th February 1864, No. 213.

The Government will await a fuller report from the Board when they have received the information for which they have called.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 101. Read the following Proceedings of the Board of Revenue, dated 28th January 1864, No. 581:—

Read the following paper from the Acting Collector of Malabar, dated 8th January 1864.
ABSTRACT.—List of Yeomials paid in the District of Malabar for the year 1863.

Ordered that the above List be submitted to Government, with reference to their Orders dated 5th January 1861, No. 20.

No. 102.

ORDER THEREON, 4th February 1864, No. 214.

The List will be forwarded to the Civil Paymaster.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 103. Read the following papers:—
Proceedings of the Board of Revenue, dated 3rd December 1863, No. 7,602.

Read again letter from the Collector of Nellore, dated 31st July 1863, No. 237, in Board's Proceedings dated 21st November 1863, No. 7,386.

Read also the following letter from the same Officer, dated 26th November 1863, No. 400.
1. I have the honor to acknowledge the receipt yesterday of the Board's Proceedings of the 21st, calling on me to explain more fully, with reference to my letter of the 31st July, why I thought the people of this District would prefer that the first Committees under Act XX of 1863 should be elected.

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2. In reply, I beg to state that I think the people would prefer the course proposed, because, thus they would be able to choose for themselves.

3. If the elective principle is not made use of, I must in each Talook rely chiefly on the Tahsildar. He may please the people of his own sect; he might, but it is scarce possible, please others. It is still more unlikely, I should thus be able to form an opinion as to the views of the majority. On the other hand, if I consult the people by taking their votes, it is certain that I must thus obtain the opinion of the majority of the influential men concerned; and, appointing the Committees accordingly, it is to be inferred, and I have no hesitation in asserting the course pursued would be approved of. It is the majority whose wishes we should consult; and thus choosing for themselves, there can be surely no doubt that the majority would prefer, that the members of the Committee should be elected, it is self-evident; especially when it is a question of first Committees, the constitution of which is likely to have a lasting influence.

4. I further beg to state that the people of this District are acquainted with the elective principle. Wherever it is possible, I avail myself of this ready means of ascertaining their opinions; and whilst it would be a matter of half an hour at the Jamabundi to conduct the elections, it would be to relieve the Government of the grave responsibility of placing in charge of religious trusts men, who for anything their Officers may know to the contrary, are wholly distasteful to those most interested. I am ready to take any responsibility that may be necessary in the service of Government; but I beg, I may be relieved of this, when the remedy is so simple as asking the people to choose for themselves.

1. Ordered that the above papers be submitted for the decision of Government, and that meanwhile the Collector be required to state the rules under which he proposes to carry out his plan of popular election. It is not possible to delay the election until the Jamabandi, as Mr. Dykes seems to contemplate.

2. There is nothing in Mr. Dykes' letters to show that he has taken any steps to ascertain the wishes of the people in this matter, and in face of the unquestionable fact that nomination by the Collector is in very many instances greatly preferred to resort to popular election by the Natives themselves, the Board are not prepared to accept Mr. Dykes' conclusion that as a matter of course the Native community of Nellore would prefer the latter course.

No. 104. Proceedings of the Board of Revenue, dated 7th January 1864, No. 87.

Read the following letter from the Collector of Nellore, dated 10th December 1863, No. 422.

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 3rd, No. 7,602, requiring me to state the rules under which I would carry out the election of Committees under Act XX of 1863.

2. The Board further observe that it is not possible to delay the elections till the Jamabandi, as I apparently contemplate.

3. As stated in my letter of the 31st July, with the Income Tax and Land Revenue Registers, there is little difficulty in forming a franchise, and the following are the Rules under which I would recommend it should be exercised:—

Rules to be observed in Elections under Section 8, Act XX of 1863.

I. When it is determined to hold an election under Section 8, Act XX of 1863, a writ shall be issued in due course to the Tahsildar, or Head Officer or Officers of the Talook or Talooks, &c., in which the trust may be situated, directing such election to be held.

II. The writ shall be signed by the Collector or other Senior Executive Officer of Government in immediate charge of the Talook.

III. The Tahsildars, &c., on the receipt of the writ, shall prepare a list of the candidates he would recommend, and posting their names for public information, shall fix a day for the

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election and the place where it is to be held, allowing one clear month from the date of posting; unless a longer period be requisite with reference to the distances involved, in which case a longer period shall be allowed with the sanction and under the orders of the immediate superior aforesaid.

IV. It shall further be competent to the Collector or other superior Officer to order the addition to the list of the names of any other individuals than those mentioned by the Tahsildars, should the same appear advisable; and similarly, it will be the duty of the Tahsildars to include in the list any names brought forward before the election by those entitled to vote, provided at least two voters sign the requisition.

V. All shall be held entitled to vote, who profess the religion for the purpose of which the mosque, temple, or other religious establishment was founded, or is now maintained, and who pay either direct or otherwise, Rupees 100 assessment per annum on lands situated within the limits of the trust, or, themselves so resident, pay Rupees 20 Income Tax.

VI. And at the election, the votes shall be given either by ballot, or by record as may be deemed advisable by the Officer issuing the writ for the election. In the former case, each voter will be furnished with papers bearing the names of the candidates to be put in the urn or torn up as he wishes them to be elected or not, and in the latter, each vote will be recorded in due course by a Clerk or Clerks specially appointed for the purpose by the Officer issuing the writ, or any subordinate duly authorized.

VII. And the election having been closed, those for whom the majority of votes shall have been polled, shall be declared to have been duly elected by the Officer conducting the election, which further shall be an appointment specially vesting in the office from which the writ issued.

4. The Jamabandi will commence with the beginning of next month, and will, I hope, be concluded by the end of March, with the exception of the Sriharikotta villages, which I propose to take up in April; there is therefore no delay involved in my contemplating the Jamabandi as the proper time for obvious reasons to hold the elections. On the contrary, it will, I fear, be difficult to get the requisite orders in time; and to this end, as well as to allow of the elections being carried out in the Sub-division before Mr. Elliott leaves on furlough, and is succeeded by a new comer, I beg the favor at an early date of the Board's attention to the rules now submitted for their consideration and I trust approval.

1. Ordered to be submitted to Government in continuation of the Board's Proceedings, No. 7,602, dated 3rd December 1863.

2. Mr. Dykes proposes,

1st. That for the first elections under Section 8, Act XX of 1863, three Committees shall be elected in each Talook for the Siva and Vishnu Hindu Temples and for the Mohomedan Mosques.

2nd. That lists of proper and fit persons to serve on them shall be prepared by the Government Officers, and published for one month at least prior to election, and that any name proposed by any two parties entitled to vote at the election shall be added to such list.

3rd. That all persons shall be entitled to vote at the election who profess the religion to which the Temple is devoted, and who, whether resident or non-resident within the limits of the trust, pay either directly to Government, or otherwise, Rupees 100 yearly assessment on lands within such limit, or themselves being so resident pay Rupees 20 yearly Income Tax.

4th. And that the votes shall be taken by ballot or record, the candidates who may secure the greatest number of votes being elected to office.

3. Mr. Dykes does not state how he proposes to define the local limits of the trust, or what shall be the number of the Committee, but until Government decide the question of election or nomination, the Board deem it unnecessary to call for further explanation on these points.

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4. His proposed qualifications for the franchise appear to the Board to be fixed far too high to produce a satisfactory result. Payment of any Income Tax at all should qualify for a vote as the Law now stands, and Rupees 30 is amply high enough for the limit of assessment on land to constitute a qualification.

5. It appears from the District Rent Roll for Fusly 1271, that out of a total number of Puttahs amounting to 56,965, only 5,375 were above 50 Rupees each, the number from Rupees 30 to Rupees 50 was 5,655 and 45,945, ranged from Rupees 30 downwards, as shown below:—

	Single Puttahs.	Joint Puttahs.
Under Rupees 10.....	23,588	4,202
From 10 Rupees to 30 Rupees	15,953	2,192
	39,541	+ 6,394 = 45,935
From Rupees 30 to Rupees 50	4,995	+ 660 = 5,655
From Rupees 50 upwards.....	4,409	+ 966 = 5,375
		56,965

5. The Rent Roll does not enable the Board to show exactly the effect of Mr. Dykes' proposal, but it appears that there are 3,800 Puttahs at from 50 to 100 Rupees, and 1,775 above Rupees 100.

7. It may safely be assumed however that it would restrict the franchise on this qualification to not more than 3,000 individuals out of the 57,000 Puttah holders whom the District contains. The Board's suggestion would probably at least double the number of voters, and if Rupees 30 were the minimum, there would still be only about 11,000 voters out of 57,000 Puttahdars.

No. 105. From J. W. B. DYKES, Esq., Collector of Nellore, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Nellore, 14th January 1864, No. 2.

Sir,

1. In their Proceedings of the 7th,* the Board refer to the return of Puttahs in this District, and I do myself the honor to report, direct to Government to save time, that these returns furnished by myself cannot, in my opinion, be relied on.

* No. 57.

2. Hitherto there has been every discreditable inducement to disguise the real conditions under which land is held, and in addition there have been other inducements wholly creditable and equally influential, operating entirely in the same direction. For instance, in the one case the man who holds 10 Rupees is more like to get a remission, to be put down "Nadar," "Fowti" or "Farari", than the man who holds a 100. On the other hand, so long as no change is attempted to be made in the Puttah roll, legal proceedings are avoided that there would be little hope of escaping if a transfer were applied for; and this from good motives or bad I believe our returns cannot be depended upon. And were a stimulus supplied, the results referred to by the Board would be very materially modified.

3. The question has arisen with reference to the franchise to be fixed under Act XX of 1863, and, in fixing the qualifications in land at Rupees 100, I beg to explain I had another object in view: I wished at once to apply a spur in a direction that cannot but be beneficial to Government, viz., consolidation of holdings; whilst, I may add, the influence that would be exerted at the coming elections by the existing state of things would be in accordance with the views that led Government to deprecate elections in the first instance.

4. As regards the Income Tax qualification, I beg to state I had inadvertently fixed it with reference to 4 per cent., and I fully agree that all who at present pay should be held entitled to a vote.

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5. The "tract" I would further beg to state, with reference to paragraph 3, should in my opinion be the Talook in which the election is held, save in the case of the very large temples where elections should be similarly held in several Talooks, and the successful candidates fixed by the combined results.

No. 106. ORDER THEREON, 4th February 1864, No. 215.

1. The question submitted in the foregoing papers is whether the Committees to be appointed for religious Establishments in Nellore under Act XX of 1863, shall be appointed by election, or nominated by the Collector.

2. Mr. Dykes the Collector strongly advocates election, but the Board of Revenue are not in favor of this course.

3. The Governor in Council will defer passing orders on the question pending the receipt of the Rules for elections, called for in paragraph 4 of the Proceedings of Government, 24th June 1863, No. 1,121. The Board of Revenue will be requested to expedite the submission of these Rules.

(Signed) J. D. SIM,
Secretary to Government.

No. 107. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 9th December 1863, No. 82:—

Sir,

1. I have had under my consideration in Council the letter from your Excellency in Council, dated the 5th October last, No. 105, in which you furnish, in reply to my Despatch of the 8th August last (No. 46), a statement of the reasons which led you to provide, by Rule XI of the General Rules for the sale of unassessed waste lands that, "if, after survey, at the request of an applicant, it should prove that the lands are not saleable under these Rules, the applicant must still pay the expense of surveying them" and you enquire whether, under the explanation furnished, it is still my desire that the Rule should be altered.

2. You observe that the object of the Rule is to guard Government from loss in cases where claims to the land applied for are not apparent at first, and that a "formal enquiry into the existence of claims to the land" previously to the issue of the advertisement would involve an amount of delay of which the applicant would be sure to complain. You add that "the Rule in fact only compels an applicant to exercise reasonable caution, and not apply at hazard for land belonging to others."

3. It appears to me, however, that at least as much reasonable caution should be exercised by the Collector before he allows the expense of a survey to be incurred, and that that functionary has at his disposal more ample means than the applicant can possess of ascertaining through the District Officers, whether it is likely that any claims will be put forward to the land, claims were tenable. It would doubtless be felt as a grievance by an applicant that he should be required to pay the expense of a survey from which he had derived no benefit, in cases where after a preliminary enquiry, see reason to believe that claims will be put forward, and shall have duly warned the applicant that the survey will be undertaken only on his request and at his risk, there will of course be no want of equity in requiring him to defray the expense I think therefore the Rule should be so modified as to render it incumbent on the Collector, when he receives an application, and has reason to think that the land may turn out not to be at the disposal of Government, to warn the applicant thereof; should the applicant prefer that the survey should be proceeded with, the principle of the present Rule should then apply, and the survey

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be at the applicant's expense. But if no such warning is given, then the survey should be at the expense of Government.

No. 108. ORDER THEREON, 4th February 1864, No. 216.

1. Ordered to be communicated to the Board of Revenue for their information and guidance, with reference to paragraph 2 of the Proceedings of Government, dated 5th October 1863, No. 1,818.

2. Ordered, also, that agreeably to the instructions contained in the above Despatch the following Rule be substituted for Clause XI of the General Rules for the sale of unassessed waste lands in the Presidency as well as of the special Rules for the sale of waste lands on the Neilgherry and Shervaroy Hills, and in the Wynad Talook of Malabar, and published for general information:—

"On receipt of applications for lands under these Rules, the Collector will hold a preliminary enquiry, and if he sees reason to believe that claims will be put forward for the lands applied for, he will duly warn the applicant that the survey will be undertaken only at his request and at his risk. Should the applicant prefer that the survey should be proceeded with on these terms, the same will be done, and if after the survey it should prove that the lands are not saleable under these Rules, the applicant must pay the expense of surveying them, as well as of surveying any excess beyond the limits prescribed in Rule III. If no such warning be given and the land should eventually prove not to be saleable, then the survey will be at the expense of Government. An applicant withdrawing his application prior to the sale of the land will be entitled to the refund of so much only of his deposit under Rule VI as may not be expended."

(Signed) J. D. SIM,
Secretary to Government.

No. 109. Read the following letter from Lieutenant-Colonel E. HEMERY, R. E., Superintending Engineer, 3rd Division, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Cuddapah, 14th January 1864, No. 268:—

Sir,

1. With reference to Proceedings of the Madras Government, Public Works Department, No. 2,538, dated 2nd September 1863, I have the honor herewith to forward a Plan and Estimates as per margin for a Second Class Travellers' Bungalow to be built at Aspri and Kodamur on the road from Bellary to Kurnool.

2. The delay in submitting these documents has arisen from causes entirely beyond my control.

1 Abstract Estimate for a 2nd Class Travellers' Bungalow, Aspri at ... 3,522
1 Do. do. Kodamur at ... 3,160
ENCLOSURES,
1 Plan.
1 Sketch Map.
2 Abstract Estimates.
1 Revenue Board's Proceedings.

3. I first had to communicate with the Collectors of Bellary and Kurnool regarding the best sites for these buildings; I then had to call on the Range Officers for Estimates, one of which had to be returned for revision; in the meantime, the Range Officer had been changed and his successor was ill and unable for sometime to visit the locality in order to determine the rates actually obtaining on the spot; after the Estimates were prepared I had to send them to the Collectors for approval and countersignature, and I only this morning received one of these documents from the Collector.

4. The sites chosen for these buildings are at Aspri in the Bellary and at Kodamur in the Kurnool Districts.

5. A Bungalow is nearly completed at Allur, 28 miles from Bellary, Aspri is 13 miles from Allur, and Kodamur is 33 miles from Aspri and within 22 miles of Kurnool.

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6. The stages on this road will therefore be as follows:—

	Miles.
Bellary to Allur	28
Allur to Aspri	13
Aspri to Kodamur	33
Kodamur to Kurnool	22
Total ...	96

7. The distances would be more conveniently divided by selecting Deverconda for the site of a Bungalow instead of Aspri, but this latter place is also on the road from Bangalore by Ghooty and Adoni to Secunderabad, and for this reason the Board of Revenue, in their Proceedings No. 2,800, dated 31st May 1861, herewith enclosed, observed that "it was desirable that Aspri should not be omitted." The rates entered in the estimate for a Bungalow at Aspri will answer equally well for Deverconda should Government prefer that site to Aspri.

Referred to the Revenue Department.

*Chepauk,
19th January 1864.*

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, D. P. W.

To Revenue Department, with G. O. No. 2,538, dated 2nd September 1863.

No. 110. ORDER THEREON, 5th February 1864, No. 217.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 111. Read the following Proceedings of the Board of Revenue, dated 29th January 1864:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 16th January 1864, No. 23.

SIR,

1. In compliance with the Board's instructions dated 24th November 1863, No. 7,448, the Acting Sub-Collector proceeded to Tirukalikundram, and endeavored to sell the old Talook Cutcherry, commencing the bids from the upset price of Rupees 800, the value fixed by the Engineer Department. No one, however, made any bid, the intended purchasers all declaring the sum fixed was more than the value of the structure.

2. The highest offer Mr. Boswell could get after several trials was Rupees 580, this bid was made by one Ayappah Reddy, and I have the honor to request I may be informed whether I may close with this offer, as Ayappah Reddy expresses his willingness to pay the amount within fifteen days. I had certainly anticipated that the building would have realized more than the upset price fixed by the Engineers.

1. Submitted to Government with the Board's recommendation that the price offered be accepted.

2. Now that it has ceased to be the Talook Casbah, Tirukalikundram will no longer be a place of much resort.

No. 112. ORDER THEREON, 5th February 1864, No. 218.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

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No. 113. Read the following letter from W. C. GIBSON, Esq., Colonial Secretary at Colombo, to the Chief Secretary to Government, Fort Saint George, dated Colombo, 19th January 1864, No. 3:—

SIR,

I am directed to transmit to you copies of a Government Advertisement in English and Tamil, notifying that a Pearl Fishery will take place at Aripo at the commencement of March next, as also copies of Notices in those languages for general information, and to request that, with the sanction of His Excellency the Governor of Madras in Council, you will be good enough to cause the Notices to be circulated at Madras, Ramisseram, Singalapatam and Malepatnam, as well as in the ports specified in the Memorandum forwarded with Sir Charles MacCarthy's letter, No. 76 of the 4th December 1857.

No. 114. ORDER THEREON, 5th February 1864, No. 219.

The Notices referred to in this letter not having been received in this Office, the Ceylon Government will be requested to forward them. Meanwhile, the Board of Revenue will be instructed to cause the Government Advertisement to be circulated in the places named. The Memorandum of Ports alluded to at the close of this letter was communicated to the Board with the Order of Government 11th January 1858, No. 43.

(Signed) J. D. SIM,

Secretary to Government.

Ordered that the following letter be despatched.

No. 115. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to W. C. GIBSON, Esq., Colonial Secretary at Colombo, dated 5th February 1864, No. 220.

SIR,

In acknowledging your letter of 19th ultimo, No. 3, relative to the Pearl Fishery to be held at Aripo in March next, I am directed to bring to your notice that the Notices therein referred to have not been received, and to request that you will cause them to be transmitted to this Office. In the absence of the Notices, the copies of the Government Advertisement which have been received will be circulated in the places specified in your letter under reply.

No. 116. Read the following Proceedings of the Board of Revenue, dated 23th January 1864, No. 553:—

Read the following letter from the Collector of Salem, dated Attur, 16th January 1864, No. 9.

1. With reference to paragraph 3 of the Proceedings of the Board of Revenue, dated the 30th December last, No.—, and to paragraph 2 of the Proceedings of the Madras Government dated the 31st idem, No. 2,383, I have the honor to inform you that the notice referred to was only received in my Office on the 18th December 1863, with the Urzee of the Government Vakeel, dated the 17th idem. The Government Vakeel states in his Urzee that he received it on the 16th.

2. Immediately on the receipt of the notice I wrote to the Government Vakeel to send copies of records connected with the Suit, which were received on the 23rd, and I sent them to the Board with my letter on the same date. From this the Board will see that no delay has taken place in my Office in attending to the matter.

1. Submitted for the information of Government, with reference to their Proceedings dated 31st December 1863, No. 2,383, Revenue Department.

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2. The explanation exonerates the Collector's Department from the imputation of unnecessary delay; but as the notice of appeal signed by the Registrar of the High Court was dated 1st December, the delay in its receipt was excessive, and altogether disproportioned to the interval allowed for preparing the defence, the case having been posted for hearing on the 5th January.

3. The Collector should endeavor to ascertain where the delay occurred. The Government is placed in a very false position when so hurried in preparing to defend actions at law.

No. 117. ORDER THEREON, 5th February 1864, No. 221.

The Board will also ascertain why the transmission of the record of the case by the Government Vakeel to the Collector occupied six days, both Officers at the same station.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 118. Read the following letter from J. L. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 1st February 1864, No. 361:—

SIR,

1. With reference to the accompanying letter in original* from the Acting Collector of South Canara, No. 3, dated 22nd ultimo, I have the honor to request that the Right Honorable the Governor in Council will be pleased to authorize the Civil Paymaster to pass the charges† incurred by the Collector in sending specie remittances to Bellary and Madras, as they were paid in 1862-63 and still remain unadjusted for want of the sanction to the Supplemental Budget of that District for 1862-63.

2. The Civil Paymaster in reply to a reference made to him has informed this Office that there are savings in the Budget Grant of 1862-63 sufficient to meet these charges.

No. 119. ORDER THEREON, 5th February 1864, No. 222.

The Civil Paymaster is authorized to pass the charges referred to.

(Signed) J. D. SIM,
Secretary to Government.

No. 120. Read the following letter from R. W. LODWICK, Esq., Civil Paymaster, to the Chief Secretary to Government, dated Fort Saint George, 28th January 1864, No. 2:—

SIR,

1. I have the honor, with reference to the accompanying copy of a letter, No. 281, dated 19th instant, to request that His Excellency in Council will be good enough to give permission for the charge referred to being met from the savings indicated by the Deputy Collector of Tanjore.

2. I was under the impression that the charge should have been audited by the Military Department, as it audits current charges of a similar kind, but the Acting Deputy Auditor and Accountant General has given me to understand that he thinks differently and has suggested the present reference to Government.

From C. THERCOVENCATIAH, Deputy Collector in charge of the Treasury, Tanjore, to R. W. LODWICK, Esq., Civil Paymaster, Fort Saint George, dated Tanjore, 19th January 1864, No. 281.

SIR,

1. I have the honor to submit a Bill for Rupees 1,340-15-0, being the amount of rice compensation due to Military Pensioners employed in the Civil Department in charge of Talook Treasuries, &c., for the year 1858. The sum having by an over-sight been neither drawn nor

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paid to the Pensioners at the time, they continue to urge their claim for the payment of the same, their services having been dispensed with since the introduction of the new Police.

2. The accompanying necessary Abstracts* were forwarded to the Military Paymaster, Trichinopoly, on 24th September 1863, who in his final reply, dated 24th November last, (a copy of which is enclosed) points out that the Bill should be forwarded for audit to the Civil Paymaster, being the competent authority to audit the charge agreeably to the Proceedings of the Board of Revenue, dated 13th May 1859, No. 1,744; under these circumstances, the Bill is now submitted for audit.

3. If you consider that the amount cannot be passed without provision being made in the Budget for 1863-64, I beg to state that a sum of Rupees 1,500 under I. Land Revenue for Temporary Establishment can be made available to meet the charge, as there is little prospect of the amount being spent in this year for the object contemplated.

(True Copy.)

(Signed) W. DONALD,
Chief Assistant to the Civil Paymaster.

No. 121. ORDER THEREON, 5th February 1864, No. 223.

The Governor in Council grants sanction for the charge of Rupees (1,340-15-0) one thousand three hundred and forty, and Annas fifteen on account of rice compensation due for the year 1858 to Military Pensioners in charge of Talook Treasuries, &c., in the Tanjore District, being met from the amount provided for extra and Temporary Establishment under B I. 1. Land Revenue.

(Signed) J. D. SIM,
Secretary to Government.

No. 122. Read the following letter from G. U. YULE, Esq., C. B., Resident, Hyderabad, to the Chief Secretary to the Government of Fort Saint George, dated Camp Palode, 18th January 1864, No. 44A:—

SIR,

I have the honor to forward copy of a letter No. 249, dated the 30th July 1863, and of its enclosures as per margin,† received from the Collector of Kurnool, and to state that these documents will explain the nature of a dispute regarding four-fifths of an acre of utterly useless land, which has arisen between the village of Devamada in the Kurnool District, and of Singavarum belonging to His Highness the Nizam. The enclosed translation of a note from His Highness' Minister and abstract of a report from the Talookdar of the spot, show the case on the part of the Nizam's village. I am not competent to say what credit should be given to the documents mentioned in the latter, which can be forwarded if required in order to be tested by local enquiry, but with reference to the remark contained in paragraph 4 of the Settlement Officer's letter and the statement that the cattle of the Nizam's village have no other way to water except over this minute bit of rocky land, perhaps His Excellency the Governor may consider any further enquiry regarding the rightful owners useless, and direct the four-fifths of an acre in question to be excluded from the map and measurement papers of Devamada, and the claim of the Singavarum village to be acknowledged. I may remark with regard to Mr. Morris' statement, to the effect that there is no evidence on either side except the assertions of the villagers, that however true this may be as regards the claim of the British village, it would now appear that the Nizam's people had documents which they for some reason did not produce to him.

* Letter No. 673, dated 29th July 1863, with a sketch from the Deputy Director of Revenue Settlement, Kistna and Kurnool Districts.

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5th February 1864.*

No. 123. ORDER THEREON, 5th February 1864, No. 224.

The Governor in Council resolves to forward the foregoing letter from the British Resident at Hyderabad, to the Board of Revenue with a request that they will ascertain and report whether it is true as stated by the Singavarum villagers that their cattle have no other way of going to the river to drink.

(Signed) J. D. SIM,
Secretary to Government.

No. 124. Read again Proceedings of the Board of Revenue dated 3rd July 1863, No. 4,040, recorded in the Proceedings of Government dated 16th October 1863, No. 1,883:—

Read also the following letter from J. L. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 21st January 1864, No. 334:—

SIR,

Batta of servants attached to Doorgarazapatam Bungalow.	Rs.	A.	P.
Do. do. ...	0	9	3
Do. do. ...	30	0	0
Do. do. ...	6	0	0
Do. do. ...	6	0	0
Do. do. ...	6	0	0
Do. do. ...	6	0	0

The Deputy Collector in charge of the Treasury at Nellore, remarks in his Statement of unadjusted advances for November 1863, which have been outstanding in his District for three months and upwards, that for the items noted in the margin, "the sanction of Government was applied for on the 8th June 1863, and since then the

"Collector was requested on the 15th October last, to repeat the application." I have the honor to request that you will inform me whether the sanction of Government has been accorded to the items in question.

No. 125. ORDER THEREON, 5th February 1864, No. 225.

1. The expenditure alluded to in the letter from the Acting Accountant General is Board's Proceedings, dated 17th and 27th March 1863, apparently a portion of that which formed the Order thereon, dated 4th May 1863, No. 760. subject of the correspondence noted in the Board's Proceedings, dated 6th June 1863, No. 4,040. margin. The Board of Revenue applied for sanction for the salary of the Cook entertained at the new Bungalow at Doorgarazapatam from 29th October 1863, but the Government before complying with the application requested to be furnished with information as to the number of travellers frequenting the Bungalow and the average amount of monthly fees collected at the building.

2. The Board with their Proceedings dated 3rd July 1863, No. 4,040, submitted Mr. Dykes' letter of the 6th June last, No. 177, in which he reported that no record was kept of the number of travellers who halted at the Bungalow previous to February 1863, and that in March and April twelve travellers halted and 10½ Rupees were collected. The whole of the Bungalow Establishments are being carefully revised under the instructions conveyed in the Order of Government, dated 16th October 1863, No. 1,883, and meanwhile the estimated charges of 1862-63, and 1863-64, noted in the margin, are sanctioned.		No.	Amount.		
			Rs.	A.	P.
March...	...	5	1	8	0
April...	...	7	9	0	0
		12	10	8	0
1862-63	...				
A Cook	...	36	9	3	
1863-64	...				
A Sweeper	...	24	0	0	
A Cook	...	72	0	0	
Total	...	132	9	3	

(Signed) J. D. SIM,
Secretary to Government.

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No. 126. Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Camp Berhampore, 25th January 1864, No. 800:—

SIR,

I have the honor to forward copy of a letter from the Officer in charge of the Wynad Forests, and request that you will be so good as to obtain the sanction of Government for a transfer of Rupees 4,000 to the Wynad Forests in Malabar out of the savings effected from the Estimates sanctioned for the Hoonsoor and Madura Forests for the current official year.

No. 127. ORDER THEREON, 5th February 1864, No. 226.
Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 128. Read the following Proceedings of the Board of Revenue, dated 28th January 1864:—

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Coimbatore, 20th January 1864, No. 13.

SIR,

1. I beg to transmit the accompanying original papers received this day from Colonel Walker, Superintending Engineer.

2. With regard to the repairs to the Sispara Public Bungalow, I recommend that the transfer of funds from the balance of the Budget allotment of funds under the head "Accommodation for Travellers" be sanctioned. The continuous iron roofing which it is proposed to substitute for grass will, I believe, prove economical. Grass is not only very perishable in an exposed place like Sispara, where heavy rain is combined with high wind, but it has become very expensive, from the high rates of wages now obtaining. As to the pandalls around public buildings occupied by Revenue Offices (E. G. S. C. Office, Caroor,) Travellers' Bungalows and Cutcheries, I have always been under the impression that they virtually form a part of the buildings, for without them, the buildings would be uninhabitable, and I conceive that Government meant that the accommodation found for its Officers at the public expense should be comfortable.

1. The Estimate of Rupees 1,894 for the repair of the Sispara Bungalow will be submitted for the sanction of Government, with the recommendation that the proposed transfer of funds from the Malabar District allotment be made.

2. The Board do not understand why it should be doubted that pandalls, where necessary for public buildings, should be erected or repaired at public cost.

3. It is to be hoped that the old plan of requiring work of this kind from the villagers without payment has everywhere been abandoned.

Referred to the Revenue Department.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P.W.D.
Chepauk,
29th January 1864.

No. 129. ORDER THEREON, 6th February 1864, No. 227.
Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

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6th February 1864.*

No. 130. Read the following Proceedings of the Madras Government in the Public Works Department:—

Referring for consideration an Estimate submitted by the
Superintending Engineer, 7th Division, for certain improve-
ments to the Treasury room attached to the Kurumbanad
Talook Cutcherry in Malabar District. } (Here enter 28th January 1864, No. 302.)

No. 131. ORDER THEREON, 6th February 1864, No. 228.
The improvements to the Kurumbanad Treasury are approved.

(Signed) J. D. SIM,
Secretary to Government.

No. 132. Read the following Proceedings of the Board of Revenue, dated 12th January 1864, No. 173:—

Read the following letter from the Acting Collector of the Kistna District, dated Masulipatam, 12th December 1863, No. 274.

With reference to the Proceedings of Government dated 12th June 1862, No. 1,293, I have the honor to report that the boundary dispute therein referred to, between the Zemindary village of Pedda Gonur and the Government villages of Vanuduru and Vadavilly, has been disposed of under the provisions of Section 22, Act XXVIII of 1860, by a Panchayet, and in accordance with the award given, I have passed a decision, copy of which is herewith submitted for the information of the Board.

ENCLOSURE No. 1.

Decision of the Acting Collector of the Kistna District passed under Section 21, Act XXVIII of 1860.

A Panchayet held under Act XXVIII of 1860, for the investigation and determination of the boundary line between the Government villages of Vanuduru and Vadavilly on the one side, and the Zemindary village of Gonur on the other, have unanimously made an award, which has been duly submitted to the Acting Collector.

The award is not barred by any of the objections specified in Sections 18 and 19, and no application to set it aside has been made within the period prescribed by Section 20 of the Act.

In accordance with the award, the Acting Collector therefore decrees that the boundary line between the Government villages of Vanuduru and Vadavilly on the one side, and the Zemindary village of Gonur on the other side, shall be bounded on the east by the dry lands of Vanuduru and Vadavilly, and on the west by the wet lands of Gonur; that is to say that all lands situated on the east side of the boundary line shall be held to belong to Vanuduru and Vadavilly, and all lands situated on the west side thereof to Gonur.

BANDAR, 10th December 1863.

(Signed) E. B. FOORD, Acting Collector.

(True Copy.)

(Signed) E. B. FOORD, Acting Collector.

Submitted for the information of Government, with reference to their Order quoted by the Acting Collector.

No. 133. ORDER THEREON, 6th February 1864, No. 229.

Ordered that the following endorsement be passed on Petition 120 of 1862:—

"Petitioner is informed that under orders of Government the Collector of the Kistna District has made a fresh enquiry into the matter under dispute, and has passed a decision under the provisions of Act XXVIII of 1860."

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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6th February 1864.*

No. 134. Read the following Endorsement of the Under Secretary to the Government of India, Home Department, dated Fort William, the 13th January 1864, No. 240:—

FORT WILLIAM, FINANCIAL DEPARTMENT, the 17th December 1863, No. 6,337.

1. The Governor General in Council is pleased, under the circumstances stated, to sanction the transfer of the appointment of Special Assistant Collector from the Malabar to the Coimbatore District.

2. Ordered that a copy of the above Resolution be forwarded to the Home Department for information and for the issue of the necessary orders.

3. Ordered also that a copy of the Resolution be sent to the Civil Paymaster and the Deputy Auditor and Accountant General, Madras, and the Auditor General of India for information and guidance.

By Order of the Governor General in Council,

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

Copy forwarded to the Government of Fort Saint George for information, with reference to letter therefrom No. 1,986, dated the 5th of November last.

By Order,
(Signed) J. W. S. WYLLIE,
Under Secy. to the Govt. of India.

No. 135. ORDER THEREON, 6th February 1864, No. 230.
Ordered to be recorded,

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 136. Read the following Proceedings of the Madras Government in the Public Department:—

Sanctioning the proposal of the Board of Revenue to make } (Here enter 27th January 1864, No. 95.)
over the piece of land required for the erection of quarters }
for an Assistant Apothecary at Cocanada.

No. 137. ORDER THEREON, 6th February 1864, No. 231.
Communicated to the Board of Revenue, with reference to G. O. 19th January 1864,

No. 113. (Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 138. Read the following Proceedings of the Board of Revenue, dated 23rd January 1864:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 8th January 1864,

No. 11.

SIR,

1. In their Order* of the 28th August 1863, No. 1,582, the Government sanctioned the continuance of the Field Department of the Madras Town Survey Establishment to the end of October 1863, and of the Registry Department to June 1864. This sanction was applied for by Mr. Ellis on the representation of Major Priestley that he would be able to send the Survey Registers and Plans to the Madras Deputy Collector's Office in August 1863. But these have not as yet been furnished to this Department.

* Board's Proceedings, 31st August 1863, No. 5,436.

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2. On the receipt of the Board's Proceedings, No. 7,641 of the 4th ultimo, communicating the sanction of Government for continuing till the 31st instant the Establishment allowed for the Survey of the Tondyarpatt Division of the Town of Madras, I requested the Acting Superintendent of Revenue Survey to let me know when the Registers and Plans would be ready. He has informed me in reply that he will not be able to furnish them to this Office before the beginning of February 1864. I am therefore necessitated to apply for fresh sanction, and request that the Registry Department attached to the Madras Deputy Collector's Office may be retained till the end of December 1864, due provision having been made for the expenditure in the Budget of 1864-65.

Ordered that the letter above recorded be submitted to Government, with the Board's recommendation that the Registry Department of the Madras Town Survey Establishment be retained until the end of December 1864, provision having been made for the cost in the Budget of 1864-65.

No. 139. ORDER THEREON, 6th February 1864, No. 232.

The Government sanction the retention of the Registry branch of the Madras Town Survey Establishment until the end of December 1864, at a cost of Rupees 182 per mensem.

(Signed) J. D. SIM,
Secretary to Government.

No. 140. Read the following letter from Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 27th January 1864, No. 4,752:—

SIR,

1. With reference to the Proceedings of Government No. 3,616, dated 8th December 1863, I have the honor to submit a revised Estimate amounting to Rupees 1,020 for setting up light, ornamental, cast-iron columns to support the beams of the outer verandah of the Sea Custom House at the Presidency.

2. The fourteen columns required can be obtained from the Foundry at the Mint at a cost of Rupees 770. The remainder of the Estimate provides for setting them up, for roof repairs, &c.

3. In my letter No. 3,538, dated 23rd November 1863, I reported that it would not be advisable to defer until next year the adoption of measures for securing the verandah beams, and I therefore request that sanction may be given for the immediate execution of the accompanying Estimate from the funds marginally noted, as the whole of the sum allowed for repairs to "Revenue" buildings has been allotted to other works.

Military "Staff."					
					RS.
Allotment	..	..	..	..	4,750
Availed..	..	..	..	..	3,452
Balance remaining	..	..	..	..	1,298

Referred to the Revenue Department, with reference to the Order in that Department, No. 2,171, dated 1st December 1863.

Chepauk,
29th January 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P. W. D.

No. 141. ORDER THEREON, 8th February 1864, No. 233.

Approved.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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No. 142. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864:—

Read again letter from the Collector of Malabar, dated 17th August 1863, in Board's Proceedings dated 3rd September 1863, No. 5,523.

Read also the following letter from G. A. BALLARD, Esq., Collector of Malabar, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Calicut, 28th November 1863, No. 259.

SIR,

1. I have the honor to acknowledge Board's Proceedings of 3rd September last, No. 5,523, and to enclose two Statements* taken from the Cardamom Renter in consequence.

* Enclosures Nos. 1 and 2.

2. The Renter was absent from Calicut when the Board's orders reached me; the necessity of a second reference to him, and my absences in the District, have delayed the submission of this letter.

3. I regret the Renter's statements are not more satisfactory. The facts are misrepresented; and it will be seen that when he assents to arbitration, he does so conditionally on his "Partner's" assent, thus reserving a loop-hole for farther objection and delay. Government has nothing to do with the so-called Partner, and I do not think he should be recognized in any way.

4. I have good grounds† for stating that though the Farm may not have been as profitable as was expected, and though the transactions of Fusly 1272, had the full Kists been paid, would have resulted in a loss of some Rupees 800, as the Renter has not paid Rupees 7,000 of his Kist, he has a net profit on that Fusly of some Rupees 6,200.

5. The last contract with certain Setts that the Renter lays so much stress, only purports to have been made between June and August last, when it was well known that the immediate abolition of the farm was in contemplation; that Police aid (in the Renter's acceptance of the term) would not be afforded the Contractor; and that the Contractor himself was deep in arrears of Kist.

If either party incurred liabilities under such circumstances, clearly they cannot make them the ground of claim for compensation from Government.

6. I have only to repeat that I consider the annulment of the lease and the relinquishment of the demand of Rupees 7,000 due on the rents of Fusly 1272 a fair settlement of the question, and to recommend that it be adopted.

7. The only other course is to refer the matter to arbitration. I beg to be favored with early orders on the matter.

Nos. 1,954 and 2,781 of 1863, from Katyat Govindu Menon, Cardamom Renter.

P. S.—The Petitions noted are returned.

1. Ordered that the above papers be submitted for the information of Government, with reference to their Proceedings dated 15th July 1863, No. 1,301, Revenue Department.

2. The Board see no prospect of inducing the Renter to relinquish his lease on reasonable terms, and consider that the attempt should be abandoned.

3. There seems no reason whatever to suppose that the Renter has hitherto suffered any loss, although his profits may possibly not have been so large as he anticipated; but he seems to

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have made no attempt to establish his legal right under the Farm, and apparently contemplates no action in this direction.

4. He is heavily in arrears with his rent, for Fusly 1272, and the Board leave it for the consideration of Government whether cancellation of the lease shall be ordered as the "punishment" provided at the close of the lease (of which copy accompanied Board's Proceedings, dated 8th January 1863, No. 77), for an infringement of its terms, of which punctual payment of the rent at the fixed date was one.

No. 143. ORDER THEREON, 8th February 1864, No. 234.

1. The Government had under their consideration the subject of abolishing the Cardamom Farm of Malabar in their Proceedings of the 15th July 1863, No. 1,301. The abolition of the Monopoly was advocated by the Board of Revenue, and the Government agreed with them in regard to the propriety of the measure; but as the Farm had been leased for five years, of which three had yet to run, the Collector was instructed to negotiate with the Renter for the annulment of the lease.

2. The Board of Revenue now submit Mr. Ballard's report on the subject, from which it appears that the Renter claims compensation for estimated losses arising from the abolition of the Monopoly before the termination of the lease. This claim the Collector considers to be unreasonable, and proposes the annulment of the lease and the relinquishment of the demand of Rupees 7,000 for Fusly 1272 as a fair settlement of the question.

3. The Board of Revenue are of opinion that there is no prospect of inducing the Renter to relinquish the lease on reasonable terms, and that the attempt should be abandoned. They do not think that the Renter has hitherto suffered any loss, and suggest for the consideration of Government whether cancellation of the lease shall not be ordered, as the punishment provided at the close of the lease for an infringement of its terms, of which punctual payment of the rent was one.

4. The Governor in Council considers the demands of the Renter utterly unreasonable. If he agrees to the annulment of the lease on the condition of the whole amount of the arrear outstanding against him for Fusly 1262 and for that portion of the current year that has already expired, being remitted, Government will have no objection to sanction the settlement of the matter on the above terms; but should he decline to assent to this arrangement, they direct that the lease be continued till the expiration of the period for which it was granted, and the punctual payment of the Kist enforced.

(Signed) J. D. SIM,
Secretary to Government.

No. 144. Read the following Proceedings of the Board of Revenue, dated 16th January 1864,
No. 309:—

Read again the following letter from the Collector of Kurnool, dated 4th November 1863,
No. 18.

1. I have the honor to submit a Statement of lands to be given in exchange for Ináms taken up for the Cumbum road, and to request that sanction may be obtained for the transfer.

2. Where land to be given in exchange belongs to private parties, an arrangement has been made with them.

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ENCLOSURE No. 1.
Statement showing the extent, &c., of the Inám lands in the village of Ccloor made over to the District Engineer for Cumbum road.

For what purpose required.	1	Land taken up.										Persons in possession.	2
		Description of land.	Class.	Rate of Deputy Collector's assessment.	Number.	Extent.	Present Jodi.	Deputy Collector's assessment.	Talook.	Village.	Person in possession.		
Cumbum Road.	1	Dry.	Regadu.	Rs. A. P. 2 0 0	171	A. C. 64ths. 2 13 0	...	4 6 5	10	H1	12	Mulla Husain Saib...	
		Dry.	Masab...	2 0 0	131	3 1 16	2 4 0	6 1 0	Do.	Palapanur.	Layekha Bunjer.	Siddheswaraswami's worshipper Tam- bala Soobana,....	
						5 14 16	2 4 0	10 7 5					

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Statement showing the extent, &c.—(Concluded.)

Land given in exchange.												Remarks.
Tenure.	Lands.	Class.	Rate of Deputy Collector's assessment.	Number.	Extent.	Present assessment.	Deputy Collector's assessment.	Amount of Jodi payable.	Gain to Government according to Deputy Collector's assessment, that is, comparison of Jums 9 and 20.	Loss to Government, that is, result of comparison of Jums 9 and 19.		
13	14	15	16	17	18	19	20	21	22	23	24	
			RS. A. P.		A. G.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		
Pata.	Dry.	M. 2...	1 0 0	26	4 7 0	17 1 7	4 2 10	... ..	0 3 7	12 11 2	This is Appanum assessment. The Puttahdar has given in his Razi-nama.	
Do.	Dry.	M. 2...	1 0 0	406	6 0 0	... ..	6 0 0	2 4 0	0 1 0	... ..		
					10 7 0	17 1 7	10 2 10	2 4 0	0 4 7	12 11 2		

KURNOOL, 4th November 1863.

(Signed) J. I. MINCHIN, Collector.

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Read also the following letter from the same Officer, dated 9th December 1863, No. 204.

1. With reference to your Official Memorandum, No. 979 of the 30th ultimo, inquiring as to the meaning of the term Appanum assessment, I beg to state that it was the custom during the Mussulman rule in Kurnool proper, to levy additional assessment sometimes on the village officials, sometimes on other Ryots, to make up for any deficiency of revenue, without consideration as to the value of the land, and such exorbitant charge was called Appanum assessment.

2. Most of these high rates have been reduced during our administration, but some have continued to this day, though they cannot now be considered compulsory, as every Ryot has perfect freedom to throw up his land.

3. In the present instance the former owner has given up the land upon which a reasonable assessment has been fixed by the Deputy Collector according to the rules in force for his guidance, but though the reduction is necessary, it cannot be said that the loss to the Government was nominal. It would have ensued in any case at the introduction of the new Settlement.

Ordered that the above papers be submitted to Government, with the Board's recommendation that the Collector of Kurnool be authorized to grant 10 Acres and 7 Goontahs of land at a Jodi of 2 Rupees and 4 Annas in exchange for Acres 5 Goontahs 14, and Sixty-fourths 16 of Inam of the same value which have been taken up for the Cumbum road.

No 145. ORDER THEREON, 8th February 1864, No: 235.

Sanctioned.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 146. Read the following Proceedings of the Board of Revenue, dated 14th January 1864, No. 231:—

Read the following letter from the Acting Collector of Bellary, dated Ramandroog, 28th November 1863, No. 167.

- 1 Letter from Mr. Blake to the Civil Judge, No. 1,451, dated 29th October 1863, with 5 enclosures.
1 Do. from the Civil Judge to Mr. Blake, No. 782, dated 30th October 1863.
1 Do. from Mr. Blake to the Collector, No. 1,492, dated 6th November 1863.
1 Do. from do. to do., No. 1,558, dated 24th do.

I have the honor, as requested by the Deputy Collector, to forward for the consideration and orders of the Board of Revenue, the following correspondence,* and request that they will be so good as to favor me with their opinion on the subject in question.

ENCLOSURE No. 1.

From B. A. BLAKE, Esq., Deputy Collector of Bellary, to J. RATLIFF, Esq., Civil Judge of Bellary, dated 29th October 1863, No. 1,451.

1. As I entertain doubts as to whether Stamp duty could be refunded on the two Stamp Duty Certificates granted by the Acting Adjutant General, Nizam's Force, dated 28th ultimo, owing to their not being granted under any of the conditions specified in Section 26, Act X of 1862, I have the honor to request you will be good enough to favor me with your opinion as to whether they may be considered to come under the provisions of that Section.

2. I request that the Certificates with the accompanying Stamps may be returned to this Office when no longer required.

(True Copy.)

(Signed) B. A. BLAKE, Deputy Collector.

ENCLOSURE No. 2.

From J. RATLIFF, Esq., Civil Judge of Bellary, to B. A. BLAKE, Esq., Deputy Collector in charge of the Treasury, Bellary, dated 30th October 1863, No. 782.

SIR,

With reference to your letter bearing date the 29th current and No. 1,451, I have the honor to observe that the late Sudder Court having, in their Proceedings under date the 28th January 1862 (copy of which was furnished to you on the 4th February 1862), declined to

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decide a question raised by yourself, and apparently similar to the one now submitted by you, the present reference was unnecessary; to add that your addressing me direct on a subject involving a point of law, instead of through the head of your Department was irregular.

ENCLOSURE No. 3.

From B. A. BLAKE, Esq., Deputy Collector in charge of the Treasury, Bellary, to A. WEDDERBURN, Esq., Acting Collector of Bellary, dated 6th November 1863, No. 1,492.

SIR,

I have the honor to forward an original letter from the Civil Judge of Bellary to my address, dated 30th ultimo, in which that Officer declines to give me his opinion whether Stamp duty may be refunded on Certificates (herewith sent) not being in accordance with Clause 26th of the Stamp Act, and to request you will be good enough to favor me with your opinion, whether the said refund could be made.

I think the refund of half the value might be made in accordance with the clause quoted, if the applicant be dissatisfied. Let me appeal to the Board.—A. W.

ENCLOSURE No. 4.

From B. A. BLAKE, Esq., Deputy Collector in charge of Treasury, Bellary, to A. WEDDERBURN, Esq., Acting Collector of Bellary, dated 24th November 1863, No. 1,558.

SIR,

1. With reference to your instructions on my letter (herewith sent), No. 1,492, dated 6th instant, stating that half the value of the enclosed Stamps might be refunded, I have the honor to state that the Certificates (herewith sent) are not in the form in which Certificates for the refund of Stamp duty are usually granted by the Civil Courts. They are besides granted for the refund of the full amount of Stamp duty, and in this respect opposed to Section 26, Act X of 1862, which sanctions the disbursement of only half the amount of Stamp duty. I am also not aware whether Stamp duty could be refunded on Certificates granted by Courts in the other Presidencies.

2. Under these circumstances, I beg to suggest that the matter may be referred to the Board of Revenue, with the request that they would obtain the instructions of the High Court on the subject, as the Civil Judge has refused to give me his opinion on the subject. I enclose copy of my letter and that Officer's reply, and request that they may be submitted to the Board with the view of being laid before the High Court, as I think the Civil Judge ought to have given me his opinion in such a matter.

3. I enclose for your approval the draft of a letter to the Secretary to the Board of Revenue on the subject.

1. The Board resolve to recommend to Government that the refund of Stamp duty, amounting altogether to Rupees 48-0-0, be sanctioned, although the case does not appear to be distinctly provided for in the Act.

2. The Deputy Collector should not refer such questions to the Court, and in any case should not address Heads of Departments direct in such matters, but should refer them for the consideration of the Collector.

No. 147.

ORDER THEREON, 8th February 1864, No. 236.

The refund of Stamp duty proposed by the Board in these Proceedings is not provided for in Act X of 1862, and as cases similar to the present may frequently occur, the Government request the Board to take the opinion of the Government Pleader on the subject.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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8th February 1864.*

No. 148. Read the following Proceedings of the Board of Revenue, dated 28th January 1864, No. 598:—

Read the following letter from the Acting Collector of South Canara, dated Mangalore, 14th January 1864, No. 7.

1. In accordance with the Civil Auditor's Circular dated 28th May 1856, paragraph 13, I have the honor to request that the Board will be pleased to obtain the sanction of Government for the disbursement of Rupees 297-2-3 to Santappa, the Serishtadar of the Cassergode Talook, out of the salary of the Tahsildarship of that Talook, which was deducted from the monthly Abstracts from 4th February to 15th April 1863, in consequence of the post not having been filled up by the nomination of any individual during that period.

Moiety of Tahsildar's salary from 4th to 9th February 1863, when the fixed incumbent was on sick leave at 175 Rupees per month.	18	12	0
Full pay from 10th February to 15th April 1863, at do. do.	381	4	0
	400	0	0
Deduct salary drawn by Santappa as Serishtadar at 45 Rupees per month, viz.,			
Moiety from 4th to 9th February. 4 13 2 }	102	13	9
Full salary from 10th February to 15th April..... 98 0 7 }			
Balance..	297	2	3

2. Between the 4th and 9th February, the late Tahsildar was absent on sick leave, and between the latter date and 15th of April the office was fully vacant by his death. For the

first mentioned period half salary reverted to Government, and for the second the whole pay was undischarged. The Serishtadar, the second in office, I find conducted the duties of the Tahsildar for the whole of the above period, without receiving any extra remuneration for the responsible duties which were performed by him in addition to his own work. He now claims the same, and I am not aware of any objection to allowing him what appears to me to be fairly due to him.

3. Mr. Hodgson, in whose time the vacancy occurred and remained unfilled up, has not left any thing on record prejudicial to the conduct of Santappa, who is an old servant, and I beg therefore that he be allowed the full pay of the Cassergode Tahsildarship during the time he officiated in the aforesaid appointment.

4. The sum in question can be met from the salary which has remained undischarged as yet, as shown in paragraph 1.

The sanction of Government for the payment of Rupees 297-2-3 will be requested.

No. 149. ORDER THEREON, 8th February 1864, No. 237.

Sanctioned.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 150. Read the following Proceedings of the Board of Revenue, dated 25th January 1864, No. 478:—

Read the following letter from the Collector of Kurnool, dated 20th November 1863, No. 189.

1. I have the honor to submit a Statement of lands to be given in exchange for Inams taken up for the Nundicotcoor road, and to request that sanction may be obtained for the transfer.

2. Where land to be given in exchange belongs to private parties, an arrangement has been made with them.

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ENCLOSURE No. 1.
STATEMENT showing the extent, &c., of the Indm lands in the villages of Damagatla, Gadathemadagoo, and Roodravaram made over to the District Engineer for Nundicotcoor road in the District of Kurnool in 1863.

For what purpose required.	Person in possession.	Land taken up.						Land given in exchange.			
		Description of land.	Class.	Rate of Deputy Collector's Assessment.	Number.	Extent.	Present Jodi.	Deputy Collector's Assessment.	Talook.	Village.	Person in possession.
1	2	3	4	5	6	7	8	9	10	11	12
Dama- gatala.	Curnum Vencatanarasu.....	Dry.	R. 2.	RS. A. P. 1 0 0	295	A. G. 64ths. 0 7 58	RS. A. P.	RS. A. P. 0 3 2	Nundicotcoor.	Damagatla.	Boya Narasegadoo.
Gadathemadagoo.	Curnum Severamappah.....	Dry.	M. 2.	2 0 0	341	2 0 28	... ..	4 0 4	Nundicotcoor.	Gadathemadagoo.	Own Puttah.
	Narain Reddy, Venkata Ramanah.	do.	R. 1.	3 0 0	316	1 21 56	2 14 6	4 10 3	do.	do.	Own Puttah.
	Mahomed Saboo, and Lalnahomed	do.	R. 2.	2 0 0	352	0 18 36	... ..	0 14 8	Nundial.	Nundial.	Yeevnanam Bunjer.
Roodra- varam.	Sevaramappah Giriappa.....	do.	R. 2.	2 0 0	324	0 10 32	0 5 3	0 8 5	Nundicot- coor.	Gadathemadagoo.	Layek Bunjer.
	Do.	do.	M. 2.	1 0 0	329	0 7 32	0 2 1	0 3 0			
						0 18 0	0 7 4	0 11 5			
						4 18 56	3 5 10	4 8			
	Narain Row.....	do.	M. 1.	2 0 0	74	1 13 6	0 11 0	2 10 5	Ramalcota. do.	Nurnoor. Kulloor.	Bunjer. Own Puttah.
						5 39 56	4 0 10	13 2 3			

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STATEMENT showing the extent, &c.—(Concluded.)

Tenure.	Lands.	Class.	Rate of Deputy Col- lector's assessment.	Number.	Extent.	Present assessment.	Deputy Collector's assessment.	Amount of Jodi payable.	Gain to Government according to Deputy Collector's assess- ment that is com- parison of columns 9 and 20.	Loss to Government that is, result of comparison of co- lums 9 and 19.	Remarks.
13	14	15	16	17	18	19	20	21	22	23	24
Puttah ...	Dry.	R. 3.	RS. A. P. 1 0 0	321	A. G. 64ths. 0 7 58	RS. A. P. 0 5 0	RS. A. P. 0 3 2	RS. A. P.	RS. A. P.	RS. A. P. 0 1 10	
Puttah ...	Dry.	R. 3.	1 0 0	163	4 0 56	2 6 6	4 0 4	... ..	... ..	... ..	
Do. ...	do.	R. 1.	3 0 0	45	0 28 56	9 2 0	2 2 8	2 14 6	2 7 7	4 7 9	
Bunjer ...	do.	M. 2.	1 0 0	1,464	0 18 32	... ..	0 7 5	... ..	0 7 3	... ..	
Do.	do.	R. 3.	1 0 0	56	0 20 16	... ..	0 8 1	0 7 4	0 3 4	... ..	
					5 28 32	11 8 6	7 2 5	3 5 10	3 2 2	4 7 9	
Bunjer. ...	Dry...	M. 2.	1 0 0	...	0 25 63	... ..	0 10 5	0 11 0	... ..	... ..	
Puttah. ...	do...	R. 3.	1 0 0	247	2 0 13	0 12 3	2 0 0	... ..	... ..	... ..	
					2 26 12	0 12 3	2 10 5	... ..	... ..	... ..	
					8 22 38	12 9 9	10 0 1	4 0 10	3 2 2	4 9 7	

(Signed) J. I. MINCHIN, Collector.

Kurnool, 20th November 1863.

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8)

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Ordered that the above papers be submitted to Government with the Board's recommendation that the Collector be authorized to grant to the Inámdars at a Jódí of Rupees 4-0-10, land measuring Acres 8, Goontahs 22, Sixty-fourths 38, and assessed by the Deputy Collector at Rupees 10-0-1, in lieu of Acres 5, Goontahs 39, Sixty-fourths 56 of Inám land, assessed by the Deputy Collector at Rupees 13-2-3 but paying the same Jódí, and which was taken up for the Nundikotkoor road passing through the Kurnool District.

No. 151. ORDER THEREON, 8th February 1864, No. 238.
Sanctioned.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 152. Proceedings of the Madras Government, dated 8th February 1864, No. 239.
The Bill submitted by Captain Beddome for fifty copies of the 9th number of the Ferns of Southern India amounting to (100) one hundred Rupces, is sanctioned.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 153. Read the following letter from W. G. McIVOR, Esq., Superintendent Government Chinchona Plantations, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Madras, dated Ootacamund, 28th January 1864, No. 4:—

SIR,

With reference to the Proceedings of Government dated the 18th January 1864, No. 110, I have the honor to inform you that the case of Meteorological Instruments therein referred to was safely received on the 25th. The instruments were found in good order, one Maximum Thermometer only being broken.

No. 154. ORDER THEREON, 8th February 1864, No. 240.
Communicated to the Secretary of State, with reference to paragraph 3 of his Despatch 16th July 1863, No. 22.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 155. Read the following Proceedings of the Board of Revenue, dated 29th January 1864, No. 647:—

Read the following letter from the Collector of North Arcot, dated Arconum, 18th January 1864, No. 14.

1. I have the honor to request that you will be good enough to obtain the sanction of Government for Rupees 950-10-6, being the amount of Saderwarid charges of Fusly 1272, in excess of the sanctioned amount, the provision in the sanctioned Budget for 1862-63 being sufficient to meet this excess.

Actual expenditure	7,207	0	6
Amount of sanction	6,256	6	0
	950	10	6

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2. Of Rupees 7,207-0-6, which is the actual amount of expenditure, the sum of Rupees 5,395-11-3 belongs to ordinary Revenue and

Sanctioned amount	6,256	6	0
Ordinary Revenue and Magisterial charges ..	5,395	11	3
	860	10	9
Rupees ..	860	10	9
"	950	10	6
	1,811	5	3

Magisterial charges which fall short of the sanctioned amount by Rupees 860-10-9. This together with the sum for which sanction is now solicited was spent in purchasing country paper for village forms, for which no special sanction has been accorded.

3. From the marginal entry, the Board will observe an increase of Rupees 739-10-7 in Fusly 1272 as compared with the expenditure in Fusly 1271. This is attributable partly to the rise in prices of articles, such as lamp oil, dufter cloths, &c., and partly to the increased consumption of paper consequent on printing the various forms required under the new Criminal Code.

Fusly 1272 ..	7,207	0	6
" 1271 ..	6,467	5	11
	739	10	7

4. In anticipation of this increase, Mr. Fraser submitted with his letter dated 23rd December last, No. 260, a revised Estimate of Saderwarid expenditure for Rupees 7,200, and the Board of Revenue in submitting* to Government the General Standard Estimate for the several Districts of the Presidency, raised the amount to Rupees 7,759.

The sanction of Government for the excess charge of Rupees 950-10-6 will be requested.

No. 156. ORDER THEREON, 8th February 1864, No. 241.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

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8th February 1864.*

No. 157. Read the following Proceedings of the Board of Revenue, dated 22nd January 1864, No. 436:—
Read the following Statement from the Collector of Nellore, dated 11th January 1864, showing the amount of arrears due to the undermentioned Yeomiahdar in the District of Nellore.

No. of Certificate.	Name of the Pensioner.	Amount of Pension, &c., per annum.	Date of Government authority.	Nature of the Grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of payment.	Remarks of the Board of Revenue.	Orders of Government.
1	2	3	4	5	6	7	8	9	10
155	Ammanbi...	RS. A. P. 12 5 0	20th January 1846.	Maintenance life grant.	From September 1859 to December 1863, being four years and four months at Rupees 1-0-5 a month.	RS. A. P. 53 5 8	The Yeomiahdar, a Gosha female, has been drawing through Vakeel her Yeomiah half yearly. A doubt having been raised as to her identity, further inquiry was recently ordered, and the result as reported by the Tahsildar of Nellore on the 6th, having showed that she is Ammanbi, she is entitled to the arrears amounting to Rupees 53-5-8 for the payment of which sanction is requested. Here again I regret there has been a grievous delay.		

Submitted for the Sanction of Government.

ORDER THEREON, 8th February 1864, No. 242.
Sanctioned.

No 158.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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No. 159. Read the following Proceedings of the Board of Revenue, dated 4th February 1864,
No. 745:—

Read the following letter from the Government Pleader, dated Madras, 1st February 1864,
No. 22.

1. I do myself the honor of reporting for the information of the Board that the Collector of the Kistna District has intimated to me that certain queries would be sent by the Civil Court at the Kistna District to the Court of Small Causes at Madras, for the purpose of being put to one Mr. Guntoor to the Court of Small Causes at Madras, who is cited as a witness on behalf of C. V. Naray-Marcellus Burke, an inhabitant of Madras, who is cited as a witness on behalf of C. V. Naray-anappa, the Defendant in Original Suit No. 103 of 1855 on the file of the late Civil Court at Masulipatam, which has been referred by the High Court for the trial of certain issues; and the Collector has requested me to appear before the Court on behalf of the Plaintiff and cross examine the witness.

2. I have put myself in communication with the Registrar of that Court, and have been informed that Thursday next, the 4th instant at 11 o'clock has been fixed for the purpose of proceeding with the examination.

3. From information obtained from the Court I learn that the Civil Court of Guntoor has ordered the examination of four witnesses, viz.,

1. Chintala Paty Viswanadum;
2. Mr. Marcellus Burke;
3. Gumparthy Narasyah; and
4. The Secretary to the Board of Revenue.

Of the first three witnesses I know nothing, and at the Small Cause Court I cannot even get their address beyond "Madras." From paper sent to me by the Collector, I find Mr. Marcellus Burke resides at No. 68 in Condapah Modelly street, at Parsewaukum.

4. To enable me to cross examine, I should be in possession of information regarding the character, profession, or means of livelihood of these parties, their antecedents, where they have been residing, what means they would have of knowing that the father Cavally Lutchmiah had advanced money to Lutchmedavamah, the widow of the last Zemindar, and in fact any circumstances which would enable me to test the truth of their testimony, or would impugn their character if it will not bear investigation.

5. I have not the means through which I could obtain the information alluded to, and probably the Board may not have persons in their Establishment adapted for that description of work. I do not know whether the Collector of Madras could obtain it.

6. In England the aid of intelligent Officers attached to the Police are freely given for such purposes. I know that in 1826-27 on the application of a gentlemen against whom an action in the King's Bench was pending, and in which it was necessary to work up evidence for his defence, the Chief Magistrate at Bow-street without hesitation placed at that gentleman's disposal the services of one of the most intelligent of the Bow-street Officers; and for the services rendered the Officer was permitted to receive remuneration. The Law Reports show that the services of

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intelligent Detectives and Police Officers are constantly made available for similar purposes in Civil Suits. The present Commissioner of the Madras Police says he has not a sufficiency of men to enable him to detain any for such duties; he however does not think they fall within his province. Assuredly no private individual has a right to require such assistance at the hands of the Police; unquestionably it is a matter of favor, and would not be granted if it would interfere with the public service. In England doubtless there are men who can be spared for light work of that description without, as a general rule, its materially interfering with their ordinary duties; and if in Madras the Force is so extremely limited, that not a single intelligent man can be spared for work of that description, I imagine there must be now, as there were formerly, a number of men whom the Commissioner frequently employs for extra duties, and whom he could recommend, who could be employed on payment for obtaining information required.

1. Communicated to the Acting Collector of Madras, in view to his affording the Government Pleader all the aid in his power for the purpose stated. The Madras Deputy Collector has probably the means of giving efficient aid in this and similar cases.

2. Communicated also to the Collector of the Kistna District, who should have sent the Government Pleader fuller information as to the parties whom he was requested to examine on behalf of Government.

3. Copy of Mr. Dale's letter will also be submitted for the consideration of Government, and for such orders as they may think fit to pass to enable the Government Pleader to obtain all the information he may require in Government cases in the High Court as occasion may arise. Cases may doubtless occur in which the assistance of the Police may be needed for confidential enquiry.

No. 160. ORDER THEREON, 8th February 1864, No. 243.

Paragraph 6 of Mr. Dale's letter to the Board of Revenue will be referred to the Judicial Department for consideration and orders.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 160A. Read the following papers:—

From G. N. TAYLOR, Esq., Inam Commissioner, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Coimbatore, 26th January 1864, No. 4.

SIR,

1. Adverting to my approaching deputation to Bombay for the purpose of conducting an investigation into the management, &c., of the Railways in that Presidency, I have the honor to request the permission of Government to take with me as my Assistant P. Chentsal Ráu, at present 3rd Class Deputy Collector and Assistant to the Inam Commissioner.

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2. I beg to recommend that during the absence of Chentsal Ráu, 4th Class Deputy Collector V. Rajagopala Charloo may be appointed to act for him as Assistant Commissioner. This promotion to take effect on his joining the Central Office after the completion of the enquiry in Tanjore which, it is expected, will be wound up by Rajagopala Charloo by the end of February.

No. 160B. Telegram from G. N. TAYLOR, Esq., Calicut, Malabar, to the Secretary to Government, Madras, dated 1st February 1864.

Monday. C. Runga Charloo accompanies me to Bombay instead of Chentsal Ráu as I intended. Explanation follows by letter.

No. 160c. ORDER THEREON, 8th February 1864, No. 243A.

With reference to the second of the foregoing papers, the Governor in Council permits Mr. Taylor to take C. Runga Charloo with him to Bombay. P. Chentsal Ráu will be appointed to act for Runga Charloo during his absence, and V. Rajagopala Charloo for Chentsal Ráu—the latter appointment to take effect on Rajagopala's joining the Central Office after the completion of the work referred to in paragraph 2 of Mr. Taylor's letter of 26th January above recorded.

(Signed) J. D. SIM,
Secretary to Government.

No. 161. Read the following letter from the Honorable C. PELLY, Member of the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 2nd February 1864, No. 1,670:—

SIR,

1. I have the honor, with reference to the accompanying letter from the Collector of Coimbatore and its enclosures, to request the orders of Government as to the part I should now take when any transfers of villages from one Talook to another or other changes in the boundaries of Talooks are proposed by the local Officers. This part of the special duty entrusted to me has, I may say, been completed. The Talooks, and their component villages have been arranged and sanctioned by various orders of Government, and I would take leave to suggest that any future changes in the boundaries of Talooks should be referred to the collective Board for consideration and report to Government.

2. The changes of lands from one village to another village in the same Talook is a matter that has not come under my cognizance hitherto. But it is a question which I think may very well be left to the Settlement Department and the Collector to dispose of as may seem fit, subject to appeal of parties dissatisfied to the Board of Revenue.

No. 162. ORDER THEREON, 9th February 1864, No. 244.

1. In this letter Mr. Pelly makes two suggestions, viz.:—

First.—That questions relating to transfers of villages from one Talook to another or other changes in the boundaries of Talooks should hereafter be considered and reported upon by the collective Board.

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Second.—That questions respecting changes of lands from one village to another village in the same Talook should be sent to the Settlement Department and the Collector for disposal, subject to appeal to the Board.

2. The Government approve the first suggestion, and sanction its adoption.

3. As to the second, the Government think, where the transfer therein referred to is extensive, that the Board's sanction should be obtained. There is much jealousy between neighbouring villagers, and it is better that the Board should decide in the cases in question in the first instance, than in appeal, when much that had been done might have to be undone. In petty cases, the course suggested by Mr. Pelly will be followed.

(Signed) J. D. SIM,

Secretary to Government.

No. 163. Read the following letter from J. W. B. DYKES, Esq., Collector of Nellore, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Udayagiri, 25th January 1864, No. 3:—

SIR,

1. I have the honor to submit for the consideration of Government, copy of a letter addressed by me to the Officiating Civil Paymaster, Fort Saint George, under date the 17th ultimo, No. 27, and of the reply* thereto, dated 22nd idem, made by the Chief Assistant in charge of Civil Paymaster's Office.

2. In August last, Mr. T. Bartholomew, 4th English Clerk of this Cutcherry, having applied for fifteen days' privilege leave under Sections XVI, XVII, and Clause 5, Section XX of the revised Uncovenanted Service Absentee Rules, the leave was accorded by me, and Mr. Bartholomew availed himself of the same. Subsequently, in the Pay Abstract† of this Collectorate for August, the Officiating Civil Paymaster disallowed Mr. Bartholomew's full pay for the whole period of his absence on the ground that eleven months not having expired from the date of his return to duty from sick leave in September 1862, Mr. Bartholomew was not entitled to privilege leave.

3. I thereon applied, under date the 17th ultimo, to know whether the rules as regards privilege leave by instalments could not be held to apply in Mr. Bartholomew's case, and if no relaxation could be made in this instance, as had Mr. Bartholomew taken his leave from the 25th instead of the 5th August his pay was admissible under the rules, and the leave should have been refused in this Office when applied for. And the Officiating Civil Paymaster having intimated that he has no authority to make any relaxation of the rules, I do myself the honor to submit the case for the orders of Government.

4. Mr. Bartholomew's pay is 35 Rupees a month. To be deprived of fifteen days' pay, or more than 17 Rupees out of 35 for an oversight, which was no fault of his, is unquestionably a hardship. And I have the honor, therefore, to request that under the foregoing explanation, the Government will be pleased to permit a relaxation of the rules in this case, and allow Mr. Bartholomew's pay to be passed to him for the period he was absent on leave in August 1863.

No. 164.

ORDER THEREON, 9th February 1864, No. 245.

The Government regret that they are unable to comply with the request made in this letter.

(Signed) J. D. SIM,

Secretary to Government.

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No. 165. Read the following letter from G. N. TAYLOR, Esq., Inám Commissioner, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Coimbatore, 30th January 1864, No. 6:—

SIR,

1. I have the honor to submit for consideration and orders of Government a case of a Shrotriem or Inám village in the Talook of Atmakur in the District of Nellore.

* Nellorepalem.

2. The Inám is valid and was originally subject to a Jodi of Rupees 690. It was divided between the grantee and his brother, but the half village which belonged to the former reverted to Government in Fusly 1220, for arrears of Jodi, the remaining half being still held on Inám tenure by the descendants of his brother on half Jodi, Rupees 345. The resumed portion of the village under the management of Government yields a revenue less than the Jodi paid on the other half. The revenue raised on it within the last ten years is shown in the margin.* The lands of the resumed portion of the village being intermixed with the other portion, the Revenue Department found it inconvenient to rent it to any one else than the Shrotriendars, who consequently virtually enjoy the whole village and pay on the whole a sum less than the original Jodi of 690. To avoid however, future interference and to secure an undivided interest in the village, the Shrotriendars who now hold half the village, offer to take up the entire Shrotriem, and request that it may be confirmed as Inám on the Kayan Jodi of Rupees 690. This arrangement will, benefit both parties. The Government will secure an immediate addition of Rupees 100 a year to the revenue, and the Inámdars will have a real inducement to improve the village by investment of private capital and labor.

* Fusly.	Rs.
1262	242
1263	216
1264	214
1265	170
1266	193
Not known	
1268	188
1269	259
1270	196
1271	224

3. Under these circumstances, I beg to recommend, should the Government see no objection, that the whole village be confirmed as Inám on the original Jodi of Rupees 690.

4. I beg to add that the Collector, who has been consulted, concurs with me in opinion that the proposed arrangement will be decidedly advantageous to the Government.

No. 166. ORDER THEREON, 9th February 1864, No. 246.

1. Forwarded to the Board of Revenue for early report.
2. The Board will ascertain from the Collector why the receipts from the Government moiety of the village have been so small, and report the area, assessment, cultivation, and waste.

(Signed) J. D. SIM,
Secretary to Government.

No. 167. Read the following Proceedings of the Board of Revenue, dated 21st January 1864, No. 410:—

Read the following letters:—

From the Collector of Malabar, dated Calicut, 30th December 1863, No. 233.

1. Adverting to the Board's Circular noted, I have the honor to submit a few brief remarks on the result of the sowing of Egyptian Cotton seed forwarded by the Board from time to time for experiment.

2. The seed was distributed to the Tahsildars of the various Talooks for distribution to intending cultivators.

3. The Cherakel Tahsildar had some seed distributed to several of the principal inhabitants of his Talook, and some was sown by himself in the Talook Cutcherry compound.

The seed sown has generally germinated. In some cases the plants have suffered by the rains. In many they promise well.

I beg to submit a specimen of Cotton grown in the Talook Cutcherry compound, as well as specimens of the plants grown on Ponam lands. These were forwarded to me by my Sub-Collector.

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The plants and bolls are strong and large, and the staple seems fair, though the specimen Cotton has not been picked with as much care as could be wished.

4. In Koteyom 30 lbs. of seed were sown by the head of a village on a piece of ground measuring 11 Acres; owing to the rains only some of the seed has germinated; a few of the plants are in a thriving condition.

5. The Kurumbranad Tahsildar had the seed distributed in nine Amshoms. The seed germinated, but the rain has destroyed all the plants save a few in three Amshoms, and even these are reported sickly.

6. The experiment made by the Calicut Tahsildar in nine Amshoms has been a total failure, none of the seeds having germinated.

7. The Ernad Tahsildar had some seed sown in different places in his Talook. The seed germinated, but the plants with a few exceptions have been destroyed by the rains. The remainder budded in abundance, but the October rains destroyed the blossoms. They are about blossoming again.

8. The greater portion of the seed sown in Ponany has rotted from the effects of the rains, and the plants that came up have all died away.

9. In Wallawanad the seed was sown in nine different localities, but it only germinated in two places.

Some Peruvian Cotton seed was also sown in this Talook in beds two and three feet apart. But few seeds germinated, and after putting forth two or three leaves, these gradually died away.

10. The result of the experiment made in the Palghat Talook has not been reported as yet; 21 Maunds of seed were sown on the 28th July and 10th August last in 21 Acres of land by the Melal, or headman, of a place called the "Modelwada Pradeshom." 500 and odd Acres of land in the same place are being prepared for cotton cultivation. The result will be reported in due course. There are considerable capabilities for Cotton cultivation in this Talook.

11. Cotton seed was also distributed to several private parties interested in its cultivation. I have not as yet heard the result of their experiment, nor have I any information regarding the result of experiment in Wynad, in the eastern portion of which Talook there are undoubted capabilities for this culture.

12. I have no doubt that Egyptian Cotton will thrive well in many parts of this District. The native growers in most Talooks appreciate the importance of its cultivation. It is well worth persevering in distributing seed, and this, in my opinion should be done as extensively as possible in small quantities to each recipient. As they raise a few plants they find promise of returns, and extend their number, and in a few years the aggregate result becomes important.

Important at any rate locally, and therefore worthy of attention. But except parts of Palghat and Wynad, I do not think Malabar will ever extensively produce Cotton for foreign consumption.

From the Acting Sub-Collector in charge of Malabar, dated Calicut, 12th January 1864, No. 7.

1. In continuation of Mr. Ballard's letter, No. 283 of the 30th ultimo, I have the honor to forward copy of a communication from the Deputy Collector of Wynad, reporting the result of the experiment of Cotton cultivation in that Talook, together with a sample of Egyptian Cotton grown there.

2. Adverting to paragraph 5 of Mr. Ballard's letter, I beg to forward samples of Peruvian and Egyptian Cotton with a few bolls of the latter grown in the Kurumbranad Talook.

3. The staple, though the Cotton has not been picked with care, seems good.

4. In my opinion the locality which promises to grow the best Cotton in Malabar is the Cherakal Talook, the Ponom lands of which are very well adapted to it.

5. The seed must be sown in the month of August.

*Proceedings of the Madras Government, Revenue Department,
9th February 1864.*

ENCLOSURE No. 1.

Memorandum from H. RICHARDSON, Esq., Deputy Collector, to J. H. GARSTIN, Esq., Acting Sub-Collector in charge of Malabar, dated Manantoddy, 7th January 1864, No. 3.

1. With reference to the Collector's Memorandum of the 7th November last, No. 3,835, the Deputy Collector of Wynad has the honor to state that the Cotton seed then forwarded was too late for sowing, the proper time for doing so being August or September. Mr. Smith, the Executive Engineer, however tried a small quantity which came up, but it was by very careful sowing in a nursery and being constantly watered.

2. Of the former supplies of seeds received, portions were distributed to the planters, and as the natives could not be persuaded to try the cultivation, the Deputy Collector had two plots of land near Sultan's Battery sown at his own expense, but regrets to state that they have proved a complete failure.

3. Mr. Bassam (a Planter) who tried Cotton in Wynad a few years ago, and sent a sample of the produce to England of which he received very favorable reports from the Brokers, states, that the Egyptian is the only description that succeeds in Wynad, and that it ought to be sown in August. Under these circumstances, the Deputy Collector solicits that a supply of this seed (Egyptian) may be furnished to him in June or July next, when he will do his best to get the Planters as well as Natives to give it a fair trial.

(True Copy)

(Signed) W. BATES, Deputy Collector.

1. Ordered to be submitted for the information of Government with samples of the Cotton.
2. The Collector will apply from time to time for such seed as he requires. The Board do not doubt that they will be able to meet his requirements.

No. 168.

ORDER THEREON, 9th February 1864, No. 247.

These Proceedings together with the samples of Cotton received therewith will be forwarded to the Home Government.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 169. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 29th January 1864:—

Sir,

1. The Government are doubtless aware that some years back the Board of Revenue were constituted by the Supreme Court the Trustees of the Fund formed by Petrus Usan, the charitable builder of the Marmalong Bridge, for the repair and maintenance of that Bridge and of the stairs leading to the top of St. Thomas' Great Mount.

2. It has lately come to the knowledge of the Board that Income Tax has been charged on the interest received on the invested funds as per the enclosed Statement, obtained from the Accountant General, and I am therefore directed by the Board to request that this charitable endowment may be exempted from Income Tax, and that the amount already collected, viz., Rupees 27-11-0, may be refunded and credited to the Fund.

No. 170.

ORDER THEREON, 9th February 1864, No. 248.

Ordered accordingly.

(Signed) J. D. SIM,
Secretary to Government.

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9th February 1864.*

No. 171. Read the following Proceedings of the Board of Revenue, dated 19th January 1864,

No. 368 :—

Read the following letter from the Superintendent of Stamps, dated 5th January 1864, No. 983 of Fusly 1273.

1. I have the honor to acknowledge receipt of the Proceedings of the Board of Revenue, 23rd December 1863, communicating Proceedings of Madras Government, 19th December 1863, No. 2,345, and in reply to state that the question of the size of the water-marked paper for Judicial Stamps would appear from the correspondence marginally noted, to have been understood by the Home Government, and that it was fully known that No. 3 size only was required; a change in fact has been made in the invoice received by the ship "Nile" in which 500 Reams of No. 2 paper had been included, but for which an equal quantity of No. 3 had been substituted.

2. This invoice is of the machine-made paper, and seems quite equal to the hand-made previously supplied. I enclose a folio from one sheet that had been written on in England, and which I have again tried after wetting one end. It seems to take the ink very well.

1. Ordered to be submitted to Government, with reference to their Order quoted by the Superintendent of Stamps.

2. The Government will observe that the decision which has been already come to in this Presidency as to the superior convenience of size No. 3, for all ordinary purposes, has in fact been carried out by the Home Government, who have restricted their late supplies of water-marked paper to this size.

3. The quality of the sample sheet forwarded by Mr. Norfor is very good.

Ordered that the following letter be despatched.

No. 172. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, Financial Department, dated 9th February 1864, No. 249.

SIR,

1. I am directed to acknowledge the receipt of the Order of the Supreme Government, dated 3rd December 1863, No. 5,989, and in reply to state that of the various sizes of paper supplied to this Government for Judicial Stamps, &c., No. 3—which is 14½ inches by 8½ inches—is the only one adapted for use in this Presidency.

2. The Government would prefer ordinary foolscap size, but the difference is slight.

3. No samples of the machine-made paper accompanied the Order under reply, but a supply, of which a sample is enclosed, has lately been received from the Secretary of State. The quality of this paper is sufficiently good.

*Proceedings of the Madras Government, Revenue Department,
11th February 1864.*

No. 173. Proceedings of the Madras Government, dated 11th February 1864, No. 250.

1. The recent additions to the number of Covenanted Civil Servants will shortly admit of two, and, in some cases even more, Junior Assistants being attached to each District, and it is desirable that measures should be adopted to ensure their being properly instructed in their future duties.

2. The Rules for the Examination of Assistants indicate the character of the work which should be assigned to an Assistant on his first appointment, but the instructions are somewhat general, and the Government apprehend that, in practice, both the nature and the amount of his work is really left very much to the option of the Assistant. The Government are aware that many Collectors consider it unfair to require regular work from an Assistant until he has passed his Examinations, but the tests were framed with the intention that Assistants should acquire the necessary knowledge in the actual course of business and not by mere study of books, and it is as easy as necessary for a Collector so to regulate the work of his Assistants that it shall facilitate their studies.

3. The first point of importance is familiarity with the language and people. The examinations which every Assistant must pass before he is employed in the public service ensure his being well grounded in the vernacular languages, but fluency in conversation, ability to take down evidence, to cross examine a witness, &c., can only be acquired by actual practice in the routine of duty. The work allotted to an Assistant should therefore be of a nature to afford this practice. Urzees should be sent to him for translation, and cases for the preparation of summaries. He should sit with the Magistrate or an experienced Assistant in the trial of cases, and frequently attend the monthly Sessions, taking notes of the evidence. Further, he should, sitting by himself, investigate petty magisterial cases, submitting to the Magistrate an abstract of the evidence, his own view of the case and, on conviction, the punishment that he would propose to award—the sentence being of course actually passed by the Magistrate. After three or four months of such training one or more villages near the chief town should be placed under his charge, and he should be required to undertake their entire management and keep their accounts—his orders until he passes the first standard being of course subject to the Collector's confirmation. He should further after a certain period forward a full report on the condition of the villages, their tenures, statistics, &c., &c., and this report, with the Collector's notes should be forwarded to the Board of Revenue.

4. Similarly, in the Salt Department, the Assistant should be placed for a time in charge of a Station, and be required to make himself familiar with every detail of management and with the accounts kept. The same course should be followed in the Treasury, Account and other Departments, and a half yearly report of the work and progress of each unpassed Assistant should be forwarded by each Collector to the Board, who will see that the wishes of Government are duly carried out.

5. The Assistants should accompany the Collector in his tours, and be encouraged to communicate freely with the people. Advantage should also be taken in like manner of any tour which the Sub-Collector or Head Assistant may make, so as to give the Assistant as much practical and varied acquaintance with the people as possible, before he is entrusted with real power. An Assistant might sometimes be placed under the Sub-Collector, to go through the same course as he would under the Collector.

6. In furnishing Collectors with detailed instructions in accordance with these orders, the Board will press upon those Officers the great importance of paying attention to the training of the young men who are entrusted to their guidance, and whose success in life and influence for good depend so greatly on the assistance they receive at the outset of their career.

(Signed) J. D. SIM,
Secretary to Government.

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11th February 1864.*

No. 174. Read the following letter from J. L. LUSHINGTON, Esq., Acting Deputy Auditor and Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 4th February 1864, No. 369:—

SIR,

1. With reference to G. O. No. 191, dated the 3rd instant, I have the honor to enquire whether all the receipts and payments on account of all the Local Funds, should not be included in the Budget Estimate of the Public Works Department, instead of, as at present, two Estimates on the same account being rendered by two separate Departments. If this course be adopted, the whole information on account of Local Funds will be consolidated in one view.

* School Fee Fund.
Port Fund.
Emigration Fee Funds.

2. Should the Government approve I will cause the information now in this Office regarding the other Local Funds* be sent at once to the Secretary to Government, Public Works Department.

No. 175. ORDER THEREON, 11th February 1864, No. 251.

The Government are of opinion that all the Local Fund Budgets should be sent together to the Government of India in the Financial Department, but it is undesirable that any change of system should be adopted at this late period. The Public Works Department will, therefore, only forward those Budgets which have hitherto been sent to the Government of India in that Department.

(Signed) J. D. SIM,
Secretary to Government.

No. 176. Read the following Proceedings of the Board of Revenue, dated 19th January 1864, No. 364:—

Read the following letter from the Collector of North Arcot, dated Chittoor, 22nd December 1863, No. 261.

1. Kaja Kamluden Khan *alias* Syed Khadar Hoossian, who is now absent at Hyderabad on leave granted to him in the Order of Government dated the 24th December 1861, No. 2,378, requests an extension of his leave which expired seven months ago, and at the termination of which he was through illness unable to return to this District.

2. As from the medical certificate enclosed in his application, it appears that the state of his health does not permit him to quit Hyderabad, I have the honor to recommend that his leave be extended for a further period of ten months from the date of his application.

15th October 1863.

Ordered that the above letter be submitted for the orders of Government with the Board's recommendation that the leave granted to the Pensioner in question be extended to the end of August next, subject to the rules and conditions under which the original leave was granted.

No. 177. ORDER THEREON, 11th February 1864, No. 252.

1. Ordered accordingly.

2. The Government resolve to vest the Board of Revenue with authority to grant leave of absence to all pensioners in the Revenue Department.

3. When the absentee wishes to draw his pension during his absence, the Board will prescribe such conditions as to certificates of existence and security for the refund of over payments as they deem requisite in each case.

(Signed) J. D. SIM,
Secretary to Government.

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No. 178. Read the following letter from Lieutenant-Colonel F. H. SCOTT, Quarter Master General, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Fort Saint George, 8th February 1864, No. 1,515:—

SIR,

1. I have the honor by Order of His Excellency the Commander-in Chief to bring to the notice of Government that at a place called Cunchilly (or Kuncherlagoodium in the Road book, page 303,) there is a Bungalow for travellers, but in a position so feverish that it is at great risk that any one sleeps there. The native servants have often been replaced on this account. The whole country in the vicinity is of a feverish character, and under these circumstances His Excellency strongly recommends that the Bungalow in question be dismantled and the materials conveyed to Boorgaum, 2½ miles distant on the same road, where the building should be erected.

2. His Excellency stayed for a few hours only at Cunchilly, but he heard its character from many persons well acquainted with it.

3. Captain Philipps, the Executive Engineer at Berhampore, informed me that for 900 Rupees he could build the new Bungalow at Boorgaum, provided it may be assumed that the materials (which are very good) of the existing Bungalow are given to him.

Referred to the Revenue Department.

Chepauk,
9th February 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P.W.D.

No. 179.

ORDER THEREON, 11th February 1864, No. 253.
Forwarded to the Board of Revenue for early report.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 180. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 31st December 1863, No. 87:—

SIR,

I have had under my consideration in Council the letter from your Excellency in Council, numbered 108, and dated the 8th of October 1863, reporting the sanction given by you to the opening of a dépôt at Calicut for the sale of timber and saplings from the Nellumboor Plantations. This measure was fully justified by the representations of the Conservator of Forests and the Collector, and has my approval.

No. 181. ORDER THEREON, 11th February 1864, No. 254.

Ordered to be communicated to the Board of Revenue and the Acting Conservator of Forests for their information, with reference to the Proceedings of Government, dated 9th July 1863, No. 1,240.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 182. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 31st December 1863, No. 88:—

SIR,

In continuation of my Despatch of the 16th instant (No. 85), I have to acquaint your Excellency in Council that I have been informed by the Manchester Cotton Supply Association that they will take measures for despatching to their Honorary Agents at Madras, Messrs. Line

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& Co., one ton of Peruvian Cotton seed on its arrival in this country from Lima, which is now shortly expected. Messrs. Line & Co. will be instructed by the Association to make over the Cotton seed, when received, to the Board of Revenue.

No. 183. ORDER THEREON, 11th February 1864, No. 255.

Ordered to be communicated to the Board of Revenue for their information and guidance, with reference to the Proceedings of Government dated 26th January 1864, No. 139.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Nos. 184, 185. Proceedings of the Madras Government, dated 11th February 1864, No. 256.

1. Resolved that the attention of the Board of Revenue be drawn to the report in the "Athenæum and Statesman" of the 6th instant, of the trial of Poliah Chetty on a charge of having offered a bribe to some of the Clerks of the Madras Stamp Office.

2. One of the witnesses Teruvengadacharry is reported to have admitted in his cross examination that he had "paid a bribe of 200 Rupees to Mr. A. H. Clarke for promotion to his present appointment, and also disbursed an additional sum of Rupees 300 towards liquidating that gentleman's debts." If the report is correct, which Mr. Norfor can easily state, Teruvengadacharry should at once be suspended and careful enquiry instituted into the matter. Mr. Norfor should be also called upon to state what steps he has already taken in the matter.

(Signed) J. D. SIM,
Secretary to Government.

No. 186. Read the following letter from C. PARDASARDY NAIDOO, President of Patcheappah's Charities, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 11th January 1864, No. 1:—

SIR,

* 1st Letter dated 5th March 1861, No. 22.
2nd " " 20th Nov. 1862, " 227.
4th " " 23rd Jan. 1863, " 20.
3rd " " 3rd Dec. 1862, " 659.
5th " " 27th Aug. 1863, " 234.

1. In submitting the accompanying copies of the correspondence* between the Income Tax Commissioners and the Board of Trustees for the management of Patcheappah's Charities, I beg to request that the same may be laid before the Honorable the Governor in Council, for their passing such orders thereon as the subject may require.

2. It will be perceived that the subject matter of this correspondence asking merely for the issue of a certificate for refund has been pending for more than a year without the Income Tax Commissioners coming to a decision; and though their attention has been called to it by the letter dated 27th August last, no answer has as yet been given. Our Board consider that they are entitled to this refund under the several orders of Government on the subject; and I beg therefore that they will either order the issue of the certificate asked for, or the refund of the amount claimed.

No. 187. ORDER THEREON, 11th February 1864, No. 257.

Referred to the Income Tax Commissioners for early report.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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No. 188. Read the following Proceedings of the Board of Revenue, dated 9th February 1864:—

Read the following letter from H. G. SMITH, Esq., Acting Collector of Cuddapah, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Cuddapah, 5th February 1864, No. 10.

SIR,

1. In your Telegram dated 17th December 1863, No. 213, you called on me to report on the distress of the District in answer to which, dated 22nd December 1863, No. 187, I had the pleasure to represent the great prosperity of the District, but at the same time I stated that should there be any necessity for relief I would at once represent it to the Board of Revenue.

2. It is therefore now with regret that I have to report the great necessity which exists for relief in the Kadiri Talook, where crime is on the increase, and there is no demand for labor at least not sufficient for the population.

3. You will observe by Mr. Molony's letter enclosed that the wells are drying up, to work which employs nearly half the poorer classes who must either starve or steal under existing circumstances.

4. The Cuddapah District is proverbial for industry, and I feel sure that were it not for the unfortunate drought in the Kadiri Talook that I would not have to ask for the grant which I do, viz., 20,000 Rupees. The estimates shall be forwarded to you in detail, but I want an immediate grant.

5. Mr. Molony and I have been now for some few weeks in correspondence about the matter, and we both agree that Government relief is necessary, and I think his suggestions are calculated to bring about a sufficiency till the next monsoon.

1. Ordered to be submitted for the information of Government, with the request that the Board may be authorized to place the funds the Collector requires at his disposal by Telegram.

2. The grant is inconsiderable in amount, and the need is evidently most pressing.

3. The Collector will be requested to arrange, in communication with the Superintending Engineer, for its employment in the most useful manner, and will keep the Board fully informed of the progress of events in the locality.

No. 189. ORDER THEREON, 11th February 1864, No. 258.

The Government sanction a grant of Rupees 5,000 at once. Before granting more they wish to be informed whether the operations of the Railway and Irrigation Companies and the work on the road from Cuddapah towards Nundial and Kurnool will not furnish employment for a considerable number of the people.

(Signed) J. D. SIM,
Secretary to Government.

No. 190. Read the following Proceedings of the Madras Government in the Military Department:—

Authorizing the Municipal Commissioners to take charge of the Esplanades and Glacis, and to dispose of the Palmyrah railings and masonry pillars now surrounding them. (Here enter 3rd February 1864, No. 382.)

No. 191. ORDER THEREON, 12th February 1864, No. 259.

Communicated to the Board of Revenue.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 192. Read the following Proceedings of the Madras Government in the Public Works Department:—

Directing the Superintending Engineer of the 8th Division to submit without delay Estimates for widening all the Salt roads in Tinnevely reported by the Collector to be too narrow. (Here enter 3rd February 1864, No. 350.)

No. 193. ORDER THEREON, 12th February 1864, No. 260.

Communicated to the Board of Revenue, with reference to paragraph 6 of G. O. 21st January 1864, No. 126.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 194. Read the following Proceedings of the Madras Government in the Public Works Department:—

Sanctioning the Estimate for a Talook Cutcherry at Amalapore in the Godavery District, for entry in the Budget of 1864-65. (Here enter 4th February 1864, No. 366.)

No. 195. ORDER THEREON, 12th February 1864, No. 261.

Communicated to the Board of Revenue, with reference to G. O. 13th January 1864, No. 72.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 196. Read the following letter from C. SANDERSON, Esq., Coonoor, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Madras, dated Coonoor, 30th January 1864:—

SIR,

1. With reference to my letter of the 20th May last, and the Government Order thereon (No. 922, 28th May), I have now the honor to report that in August I got possession of 100 acres of land, two miles from Coonoor near Hulicol.

2. I immediately set about clearing, and sowed about 6 acres of Neilgherry Nettle seed (in fact, all that I had been able to collect).

3. It is now five months since, and the crop may be considered a decided failure; the plants having died off to the extent of 70 per cent., and the rest being only a few inches high, owing to drought and poverty of soil.

4. I also put in a number of roots of the *Urtica nivea* (China-grass) which I brought from Bengal, and the result is equally unsatisfactory, the plants growing exceedingly dwarfed and poor.

5. In the meantime, I had been anxiously endeavouring to obtain from the Collector the purchase price of the land selected, and I had the honor to receive a decision from him on the 8th January, fixing the average price per acre at Rupees 19-2-2 taking the sales up to December 31st 1863.

6. A few days subsequently a Government sale of nine estates occurred, which brought down the average to Rupees 5-14-8, and I had hoped that the Collector would have allowed me to hold the land at this rate for general purposes, the fibre having failed.

7. The land being too high in altitude for Coffee, I have been making pits in the hope of introducing perennials, such as Tea or Chinchona. This, however, will be entirely experimental, where there are not more than 45 inches of rain and ordinary grass land to deal with.

8. Besides trying the experiment of fibre cultivation on the land in question, I had extended my operations (in the early part of last year) to three other plots of rented land; but with equal non-success.

9. My expenditure on the 100 acres granted by Government in July, has been upwards of Rupees 4,500, including clearing, road making, and irrigation, and as I had already stated in my letter of the 20th May, I have incurred considerable expenditure in getting machinery to this country.

10. On these grounds I beg that I may be permitted to hold the land in question on payment of purchase money assessed on the average of land sold up to the 11th January last, paying down the amount and also the assessment of 2 Rupees for Shola and 1 Rupee for grass land.

11. Desiring to effect a transfer of the land, together with the outlay upon it, to a neighbouring planter (Mr. W. Stanes), he declared the assessment of purchase money to be too high, and on that account declined taking it, as it was too high in elevation for Coffee and questionable for other perennials.

12. I may add, that in my explorations of the Hills after Nettles, I have arrived at the conclusion that they will grow only on the best of Shola land, or near Toda's cattle kraals, and that the yielding localities even, lie several miles apart, and further that as a commercial speculation, I have only to add my own experience to the repeated failures which have preceded mine.

13. I beg to append copy of my letter to the Collector on the subject of averages, and his replies, in the hope that I may have a favorable re-consideration of the matter.

14. The Vellance 100 Acres, has no roads near it, to render it more valuable than Coffee land not far off, which sold at 7½ Rupees per Acre, 600 Acres. Vide Nos. 8 and 9, public sales of the 11th January.

No. 197. ORDER THEREON, 12th February 1864, No. 262.

The Collector is requested to furnish a statement of the sales on which his average is founded, of the sales referred to by Mr. Sanderson, and of any later sales, at Coonoor. The statement should show the locality, the date of sale, the extent and description of land sold and the price

per Acre, and should be accompanied by any remarks which the Collector may wish to offer in explanation of the prices realized. The Collector will also mention the description and quality of the land made over to Mr. Sanderson.

(Signed) J. D. SIM,
Secretary to Government.

No. 198. Read the following Proceedings of the Board of Revenue, dated 20th January 1864:—

Read again letter from the Collector of Madras, dated 12th January 1864, No. 14, in Board's Proceedings, dated 15th January 1864, No. 272.

Read also the following letter from G. BANBURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Sydapet, 16th January 1864, No. 21.

SIR,

In reply to the Board's Proceedings of yesterday's date, I have the honor to state that the individuals therein referred to are all of the Jain religion, and have been selected for managing the affairs of the Jain Pagodas as far as I can ascertain with the consent of the members of that community. There appears to be two sections; they are both represented in the Committee, and are mutually satisfied with the arrangement.

Ordered to be submitted to Government, with the Board's recommendation that the Committee as proposed be appointed.

No. 199. ORDER THEREON, 12th February 1864, No. 263.

1. Relying on the Acting Collector's assurance that the parties whom he has named are duly qualified and acceptable to the Jain community, the Governor in Council resolves to appoint them in accordance with Section VII, Act XX of 1863.

2. The Acting Collector will re-publish the Notification of the appointment in his Gazette, and otherwise make it known in the Talooks named in his letter of 12th ultimo.

(Signed) J. D. SIM,
Secretary to Government.

No. 200. Read the following Proceedings of the Board of Revenue, dated 8th February 1864, No. 871:—

Read the following letter from the Acting Collector of the Godavery District, dated Amalapur, 23rd January 1864, No. 12.

SIR,

With reference to the Board's Proceedings, dated the 21st January 1863, No. 375, I have the honor to state that the cultivation of the Imphee seed in this District has proved an utter failure.

1. A further supply of seed will be forwarded for renewed trial when opportunity offers.

2. Without attaching any very great value to the Imphee plant in this Presidency except for forage, the Board see no reason whatever to suppose that it will not grow well in every District, if fairly tried.

No. 201. ORDER THEREON, 12th February 1864, No. 264.

Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 202. Read the following letter from Captain W. H. HESSEY, Acting Superintendent of Revenue Survey, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 25th January 1864, No. 14-1:—

SIR,

In obedience to the call contained in G. O. of the 1st ultimo, I have the honor to enclose copy of a letter from the 1st Assistant Superintendent in charge of Kurnool Survey Party, and to inform you that No. 2,172, paragraph 1. Head Surveyor Mr. Scott was sleeping in the tent whence the 18th December 1863, No. 299-110. property was stolen. The tent being a small one no Peons were with him.

No. 203. ORDER THEREON, 12th February 1864, No. 265.

Sanction is granted for writing off the sum of Rupees 12-2-0 stated in Major Priestley's letter of 16th November 1863 to have been stolen from the tent of Mr. Head Surveyor Scott of the Kurnool Party, but the Superintendent will impress upon his subordinates the necessity of taking more effectual precautions for the security of Government property than appear to have been adopted in the present instance.

(Signed) J. D. SIM,
Secretary to Government.

No. 204. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 23rd December 1863, No. 86:—

SIR,

1. I have received and considered in Council your Revenue letter No. 112 of 19th October 1863, forwarding an indent for water-marked paper for Bills of Exchange.

2. I have approved of the supply of the paper requested, in this indent, and have directed its early transmission to your Presidency.

3. It being impossible to manufacture and ship via the Cape to Madras, 30 Reams of paper by the date quoted in your letter under reply, viz., March 1864, I have directed, in order to avoid inconvenience to the public service, that 10 Reams be forwarded overland. The remainder will be shipped as soon as possible via the Cape.

4. I must at the same time request, that the attention of the indenting Officers of your Government, be directed to the propriety of exercising greater foresight, with regard to stores required from England, as by timely demands, the considerable expense incurred by overland transit, may be saved.

No. 205. ORDER THEREON, 12th February 1864, No. 266.

1. Communicated to the Board of Revenue, with reference to the Order of Government 17th October 1863, No. 1,892.

2. The Board will call the attention of the Superintendent of Stamps to paragraph 4. This paragraph will be communicated also to the Superintendent of Revenue Survey, Conservator of Forests, the Superintendent of the Government Chinchona Plantations at Ootacamund, and to the other Departments of the Secretariat.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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*Proceedings of the Madras Government, Revenue Department,
12th February 1864.*

Read the following :—

No. 206. Proceedings of the Board of Revenue, dated 2nd October 1863, No. 6,237.

Read the following letters.

From the Honorable R. S. ELLIS, c. b., Collector of Madras, to W. HUDLESTON, Esq.,
Secretary to the Board of Revenue, dated Sydapet, 25th September 1863, No. 391.

SIR,

Miscellaneous Circular No. LIV.

1. I have the honor with reference to the Board's Proceedings dated 1st July 1863, No. 3,977, to submit lists of those persons who are best qualified to become members of the Committees for the management of religious endowments, described in Sections 3 and 7 of Act XX of 1863.

2. I have, as regards the Talooks of Poneri, Trivellore and Sydapet, done my best to ascertain the wishes of the more intelligent natives resident in these Talooks in respect of the persons to be nominated, and the Sub-Collector, Mr. Banbury, has done the same for the Talooks under his charge, Conjeveram Madrantakum and Chingleput.

3. As regards the religious endowments within the limits of the Town of Madras, I have had the advantage of the experience of the Deputy Collector Rungasawmy Iyengar, and of some of the most intelligent native gentlemen, both those in the service of Government, and those who are otherwise occupied,

4. I believe, therefore, the lists both for the Talooks and the Presidency Town will fairly represent the selection, which will meet with general approval throughout the District.

5. There is only one name which appears to call for special notice. It is that of Kistna Row (*vide* Conjeveram Committee) who was in 1861 dismissed from the service of Government, he being at that time Tahsildar of Chingleput. He is now engaged in trade, and is also a landholder. He is much respected by the people in Conjeveram, and as his nomination will be popular, I have not considered that his dismissal from the service of Government should be a bar to his selection. I have, however, thought it proper to bring these circumstances to the notice of the Board of Revenue.

6. While making the selection of persons to be appointed as members of these Committees, I endeavoured, as far as was possible, to ascertain the feelings of the natives regarding the election contemplated in Section 10 of Act XX of 1863.

7. The first impression, which seemed to be produced by my explanation of this provision, was disinclination to exercise the electoral rights, which it is proposed by the Act to confer on those most interested in the good management of the native Religious Institutions of the country, and there was great unanimity in the opinion that the selection of the members of the Committee should remain with the Collector, as being a disinterested party. Repeated conversations on the subject with the more intelligent natives familiarized them with the idea of election, and I have no doubt that they will not, on an occasion occurring, be found unwilling to exercise the right of election, if conferred upon them. They unanimously expressed an opinion against open voting as likely to lead to quarrels among themselves.

8. The next question, which was anxiously debated was as to the electoral franchise. This they fixed much higher than I should myself have proposed, but they gave sensible reasons for their opinion; saying that it would be inconvenient at the commencement of the experiment that the body of electors should be very numerous, and that the lower classes would feel satisfied that their wishes would be fairly represented, if the right of voting were confined to the wealthier and

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more educated class. Many who were present belonging to the lower classes supported this opinion.

9. The proposal made was that the right of voting should be confined to Puttahdars paying 500 Rupees and upwards per annum to Government, or in the case of persons not holding land to house-holders, of whom the household property was valued at 1,000 Rupees.

10. As I have above stated, I consider that this franchise is too high and would exclude from the right of voting parties well qualified to select persons to be entrusted with the general supervision of the religious endowments of the country.

11. I should be myself disposed to fix the electoral franchise lower, by giving the right of voting in the Talooks to all Puttahdars or other land-holders of any Talook paying more than 100 Rupees per annum to Government, or persons having household property in any Talook worth 500 Rupees. In the Town of Madras, I would give the right of voting to all persons possessing house property, valued at 2,000 Rupees, or paying Income tax to Government, and therefore possessing incomes of not less than 500 Rupees per annum.

12. It will be observed that in two Talooks, Trivellore and Conjeveram, and in the Town of Madras, there are two Hindoo Committees for each Talook, and two for the Town of Madras. The reason of this arrangement is that the Sutwaid division of the Trivellore Talook, is, from having for many years been attached to the North Arcot District, separated in its interests to a considerable degree from the rest of the Talook. It was considered desirable to have two separate Committees in Conjeveram, where sectarian spirit is high, and therefore separate provision has been made for the Vadakalai and Tenkalai sects.

13. For the same reason in Madras, I have been advised to make separate arrangements for the Vishnoovite and Sivite Pagodas.

ENCLOSURE No. 1.

ABSTRACT—Lists of persons who are qualified to become members of the Committee of the religious endowments.

From V. H. LEVINGE, Esq., Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated 24th September 1863, No. 209.

SIR,

1. With reference to Miscellaneous Circular No. LIV, Proceedings of the Board of Revenue, No. 3,977, dated the 1st July, I have the honor to report on the appointment of Committees for Institutions coming within the scope of Section 3, Act XX of 1863.

2. I learn the general wish of the people to be that there should be Local Committees for the management of the different Institutions, in preference to one or more Central Committees, and have accordingly shaped my proposals, and believe the persons chosen by me will be acceptable to the community in general.

3. Committees have to be appointed for 43 Hindoo Temples and one Mahomedan Mosque. The Hindoo temples are divided into those dedicated to Siva and to Vishnoo. I have selected persons of the Siva sect for the Siva Pagodas, and persons of the Vishnoo sect for the Vishnoo Pagodas.

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4. There does not seem to be any rivalry or animosity between the two sects of Vishnoo and Siva, and they do not seem to be any objection to a mixed Committee, but I have not nominated any such, as I am under the impression, the intention was that the members of the Committee should be of the sect or religion to which the institution is devoted.

5. Annexed is a List showing the names of the different Institutions, and the persons proposed to be appointed on the Committees.

6. With regard to the framing of rules for the filling up of vacancies in the Committees, I have not been able to obtain any assistance from the communities interested; they do not seem to desire a voice in the matter, and it is doubtful, if the generality of them would exercise any power given them for selecting Committee men. I beg therefore to propose, which meets also with the approval of the respectable portion of the people, the following rules:—

Rule 1.—Each Pagoda should have a certain territorial limit assigned to it of one or more villages, and only pure caste Hindoos residing within those limits should have the right of voting for the appointment of Committee men for that Pagoda.

Rule 2.—To qualify for a vote the voter must be the owner of a Puttah paying 10 Rupees and upwards per annum to Government, or in the event of not being a Puttahdar must be possessed of a house and ground of the value of 100 Rupees, must be 18 years of age, and of the religion to which the Pagoda is dedicated, and must be resident of the territorial limit assigned to the Pagoda.

Rule 3.—The Curnum and Nattamagar of the village or villages attached to the Pagoda shall furnish the Committee with a list of qualified voters, and shall deliver to each voter a ticket showing the recipient's right to vote; the recipient shall give the Curnum a fee of 2 Annas for his trouble. If the Committee have any objection to the list of voters they may have it scrutinized by the Collector.

Rule 4.—For the filling a vacancy in the Committee, the existing Members shall call a meeting for the purpose of taking votes, giving 48 hours' notice, and the votes should be taken between the hours of 10 A. M. and 4 P. M. Candidates for filling a vacancy must have their names put forward before 10 A. M., the day of the election, or they cannot be elected at that meeting.

Rule 5.—On the day of the election the Committee may call upon the Superintendent of Police to provide the means of keeping order, but the Police are not to interfere in any way with the election of mode of taking votes.

ENCLOSURE No. 1.

ABSTRACT.—List of different Religious Institutions and the persons proposed to be appointed on the Committees.

1. Ordered that the above papers together with copy of the Board's Proceedings dated 29th July 1861, No. 4,071, relative to the dismissal of Kistna Row, late Tahsildar of Chinglepyt, the case mentioned in paragraph 5 of Mr. Ellis' letter be submitted to Government, with reference to their Proceedings dated 24th June 1863, No. 1,121, Revenue Department.

2. Referring to paragraph 4 of those Proceedings, the Board will submit a sketch of the Rules that appear to them necessary for the election of Committee men on future vacancies, so soon as they shall have received replies from all the Districts.

3. Mr. Levinge of course understands that the functions of these Committees under Sections 7 and 11 of Act XX of 1863, are to correspond with those of the Board of Revenue and the local Agents under Regulation VII of 1817; and that the Committees will have no direct concern

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with the detail management of the Trustees, &c., except such as the Board possessed to prevent misappropriation of endowments, &c.

No. 207. Proceedings of the Board of Revenue, dated 12th January 1864.

Read the following letter from G. BANPURY, Esq., Acting Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 7th January 1864, No. 8.

SIR,

1. I have the honor to acknowledge the receipt of the Board's Proceedings of the 23rd November and 2nd December last, Nos. 7,419 and 7,596, communicating the orders of Government on two Petitions presented by the Hindu inhabitants of Madras, one in favor of a Central Committee in the Presidency town and one District Committee in each Collectorate; and the other objecting to this proposal, and advocating that there should be Talook Committees as already proposed by the Honorable Mr. Ellis.

2. Upon the receipt of the first of these Petitions, I endeavored to ascertain the feelings of the people throughout the District as to the introduction of this measure, and as might be anticipated I found that they are decidedly averse to the formation of a Central Committee.

Ordered to be submitted to Government, with reference to their Orders dated 20th November and 1st December 1863, Nos. 2,092 and 2,166.

No. 208. ORDER THEREON, 12th February 1864, No. 267.

1. With his letter dated 25th September last, forwarded with the first of the foregoing papers, the Collector of Madras (Mr. Ellis) submitted lists of persons eligible for appointment, as members of the Committee to take the place and exercise the powers of the Board of Revenue, and the local Agents in respect to religious endowments.

2. Mr. Ellis stated that he and his Sub-Collector had done their best to ascertain the wishes of the more intelligent natives resident in the Talooks beyond the local limits of the Presidency Town, as to the persons to be nominated; and that within Madras itself he had availed himself of "the experience of the Deputy Collector, Rungasawmy Iyengar, and of some of the most intelligent Native gentlemen, both those in the service of Government, and those who are otherwise occupied." He added that his "lists both for the Talooks and the Presidency Town will fairly represent the selection which will meet with general approval throughout the District."

3. Mr. Ellis proposed a Mahomedan Committee for Madras and for each Talook, and a Hindoo Committee for each Talook, except Trivellore and Conjeveram which, as well as Madras, were each to have two Hindoo Committees for reasons stated.

4. While the question was before Government a Petition from a considerable number of "the Hindoo inhabitants of the Town of Madras and its suburbs" was presented to His Excellency the Governor. The parties to this Petition objected to the appointment of a separate Committee for each Talook or Temple, and prayed for the appointment of "one Committee at the Presidency Town for all the Hindoo Temples in the Madras Collectorate."

5. This Petition was sent* to the Acting Collector, Mr. Banbury, who was instructed to ascertain whether a Central Committee would be acceptable to the people of the District generally. Shortly afterwards, another Petition was received from another section of the Native residents in Madras, objecting to a Central Committee. This Petition was also forwarded† to Mr. Banbury for report.

* G. O. 20th November 1863, No. 2,092.

† G. O. 1st December 1863, No. 2,166.

6. Mr. Banbury in his letter submitted with the second of the papers above recorded states that he has "endeavored to ascertain the feelings of the people throughout the District, and has "as might be anticipated, found that they are decidedly averse to the formation of a Central Committee."

7. After a careful consideration of the subject, the Governor in Council is of opinion that a Central Committee composed of residents in Madras could not exercise due control over temples scattered throughout the District.

8. The appointment of a Central Committee will also entail great difficulties in arranging for the election of future members. Under Regulation VII of 1817, the Board of Revenue exercised a general control and superintendence, but in every District the Collector was their local Agent, and had the whole Government Establishment at his command to aid him in the discharge of his duties. The Committees appointed under Act XX of 1863 will have no official assistance of this kind, and must look to other sources for the information on which their action must be based. It may therefore fairly be assumed that Committees composed chiefly, though not exclusively, of the residents of each Talook, will be most likely to discharge the functions devolving on them under the Act with efficiency.

9. For the foregoing reasons the Government give the preference to local Committees, but in the case of such Institutions as those of Conjeveram they would also place on the Committee persons of education and position resident in Madras.

10. The Government observe that in neither of the Petitions is any allusion made to election.

11. With these remarks the Government resolve to return Mr. Ellis' list to the Board for revision.

12. On the list for the Madras District, which was also received with the first of the papers above recorded, the Governor in Council will defer passing orders pending the submission by the Board of the report called for in Proceedings of Government, 25th November and 9th December 1863, Nos. 2,127 and 2,241.

(Signed) J. D. SIM,

Secretary to Government.

No. 209. Read the following letter from CLEMENT DALE, Esq., Government Pleader, to C. G. MASTER, Esq., Deputy Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 10th February 1864, No. 34:—

SIR,

I have the honor to acknowledge the receipt of the Proceedings of Government under the date and number noted in the margin, and to draw to your attention that the two Stamp Duty Certificates alluded to have not been furnished to me, without these I am unable to advise on the subject.

No. 210.

ORDER THEREON, 12th February 1864, No. 268.

Communicated to the Board of Revenue, with reference to G. O. dated 8th instant, No. 236.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 211. Read the following Proceedings of the Board of Revenue, dated 7th December 1863, No. 7,687:—

Read the following letter from R. W. NORFOLK, Esq., Superintendent of Stamps, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 5th September 1863, No. 375 of Fusly 1273.

SIR,

1. I have the honor to forward herewith the Returns of this Office, of Stamp Revenue of the Districts under the Madras Presidency for the Fusly 1272, ending 30th June 1863. These Returns are comprised in the following Statements.

2. Statement No. 1.—Being the receipts into, and issues from, the Stamp Office. In the

	RS.	A.	P.
Received from the Mint	25,34,199	0	0
Judicial Stamp returned into store from Jaulnah, it having ceased to be a Stamp Station	2,010	8	0
Adhesive Stamps returned into Store as excessive Stock.			
Coorg	18,835	0	0
South Canara	87,245	0	0
Ganjam	94,849	0	0
Mysore, excess in Stock	0	3	0
Excess in Stock of Cadjans in Stamp Office	0	4	0
	27,36,638	15	0

column of Receipts or No. 3, are the Judicial and Bill Stamps received from the Mint, and also certain Stamps returned into Store—as per marginal list. In the column of issues or No. 5 are the Stamps issued upon In-

	RS.	A.	P.
Excess Stock in Districts of Judicial Stamps.			
Vizagapatam, excess in consignment...	0	8	0
Godavery, excess in Stock...	6	0	0
Bellary do.	1	0	0
Salem do.	1	0	0
Malabar do.	12	12	0
South Canara do.	1	0	0
	22	4	0
Madras Bills of Exchange	3	0	0
Total	25	4	0

* Rupees 24,75,094-8-0.

of the sum of Rupees 25-4-0, which is in excess in the latter, it being the amount of excess Stock found in certain Districts as per margin. The remaining columns require no explanation. Inquiries have been made regarding the items of excess Stock.

3. Statement No. 2.—Shows the Receipts, Sales, and Stock of various Stamps in the Districts, the sales of the new water-marked Judicial Stamps are separately shown. In column 5 of this Statement is shown the closing of the account of North Canara with Madras by the entry as adjustment of Rupees 3,56,726-13-0, being the value of Stamps transferred to Bombay. In this column are also entered the values of Adhesive Stamps returned to Madras as excessive Stock from.

	RS.
Ganjam	94,849
South Canara	87,245

In column No. 6 are included the value of Judicial Stamps lost in transit to South Canara, also the value of certain Stamps found deficient

	RS.	A.	P.
South Canara lost	1,136	0	0
Nellore deficient in consignment	2	0	0
Salem	1	0	0
Malabar	1	0	0
	1,140	0	0

this Office for adjusting certain excess and deficiency in his stock, and in his annual account has again but without authority, written off some further deficiency, the total of values is given in the margin, and inquiry has been made as to the last deficiency written off without authority, this also is in column No. 6.

4. *Statement No. 3 and Appendices A to E.*—Exhibit in comparison with Fusly 1271, the Establishment, and other charges at the Presidency and in the Districts. In this Statement the increase in the Superintendent's salary arises from a permanent Officer having been appointed in November 1862: the increase in the fixed Establishment is due to the larger sum sanctioned by the Board's Order 25th September 1862, No. 6,463, and the payment of arrears of the Manager's (now Assistant's) salary: the increase in general contingent charges is owing to certain items of current expenditure principally house rent, in the course of the Fusly, the same being particularized in the abstract. The decrease on the total of paper is owing to the smaller amount of issues during the Fusly. The increase in the Mint is owing to the establishment in Fusly 1272 being for the full twelve months. The decrease in charges in the Districts is owing to the less amount of commission paid in consequence of decreased sales. A new item, that of the water-marked Judicial paper, occurs in this Statement, and I have entered the charge for it to the extent only of the cost of water-marked Judicial Stamp paper actually issued during Fusly 1272, giving in Appendix E the total of receipts and the expenditure of this paper, the difference being the Stationery Stock of it held on the 30th June 1863, I have adopted this method in order not to charge the Stamp Revenue of Fusly 1272 with any thing beyond the value of paper actually issued during the period, and I beg for the Orders of the Board as to the course I have pursued, seeing that in the Budget-Accounts the whole charge for water-marked paper received until now, stands against the Estimate for 1862-63.

	RS.	A.	P.	Rolls issued.
Paper Fusly 1271...	23,662	11	6	37,59,045
Do. do. 1272...	19,988	4	6	28,36,149

The totals for paper in Fuslies 1271 and 1272, compared with the number of rolls issued are as per margin.

5. *Statement No. 4.*—In a resumé of foregoing Statements and exhibits the receipts and disbursements of Fusly 1272, showing a net revenue of Rupees 19,61,288-3-11, which is Rupees 6,55,800-0-3 less than that of Fusly 1271. A considerable falling off in the Stamp Revenues throughout India has been officially noticed,

	RS.	A.	P.
Net Revenue of Fusly 1271 ...	26,17,088	4	2
Do. do. 1272 ...	19,61,288	3	11
Total ...	6,55,800	0	3

arising from the absence in Fusly 1272 of any extraordinary demand such as marked the 2nd quarter of Fusly 1271, and which I estimate as having increased the Madras Stamp Revenue of that Fusly over six lacs of Rupees. If this sum is allowed altogether with the absence of North Canara sales, also the sales in Mysore, &c., included in 1271, but which are now excluded from the

	RS.	A.	P.
Extra demand 2nd quarter Fusly 1271...	6,03,000	0	0
North Canara sales which for ten months stood in the Returns of Fusly 1271 at ...	66,752	13	4
Mysore sold in Fusly 1272, but omitted in Returns ...	2,189	2	6
Coorg do. do. ...	12,180	14	8
Secunderabad do. do. ...	4,835	8	0
Jaulnah do. do. ...	1,425	0	0
Total...	6,90,383	6	4

Fusly 1271 ...	26,17,088	4	2
Deduct as above ...	6,90,383	6	4

Net for Fusly 1271 ...	19,26,704	13	10
Do. 1272 ...	19,61,288	3	11

	RS.	A.	P.
Fusly 1270 ...	1,17,401	13	10
" 1271 ...	1,91,217	7	3
" 1272 ...	1,06,498	9	1

excess of that of 1270. The per centage of charges on revenue is much alike in the two past Fuslies, the charges of 1271 being a little over, and those of 1272 a little under $7\frac{1}{2}$ per cent.

6. The sale of Adhesive Stamps in Fusly 1272 is larger by Rupees 17,473-5-0 than in the preceding Fusly, but this increase is only in the half and one Anna values, the reason being that half and one Anna values are Receipt Stamps,

Fusly 1271 Rupees	24,255	14	6
Do. 1272 do.	41,729	3	6

and that all values above one Anna have been made and lettered for Foreign Bills of Exchange, drawn out of the British Territories in India, the number of which is very small. The extremely heavy stock of this description of Adhesive Stamp is, therefore, to a great extent in operative. I consider, however, that in transactions between Native Sowcars and Traders in which these Stamps should be used, the law is evaded, as in the case of Bills drawn in the Hyderabad, Mysore, Travancore, &c., territories.

	RS.	A.	P.
Duty and Penalty. Private Documents Presidency.			
Fusly 1271	70,289	15	6
Do. 1272	88,699	3	0

7. In the stamping of private documents at the Presidency the revenue has increased beyond that of 1271. The amount of penalties levied at the Stamp Office is larger than in the preceding Fusly in consequence of the Superintendent having been vested with powers to administer the penal clauses of the Stamp Act in Fusly 1272, and to their having been enforced in all cases. The penalties in the Districts in comparison with those collected in Fusly 1271 are less owing to causes already remarked on. In the disbursements the general charges are less on the whole, though as noticed in remarks on No. 3 Statement they are in some items larger. The refunds of Stamp duty under Act XVII of 1848 are smaller in Fusly 1272, the reason for which, and for the reduced amount of penalties refunded, is found also in the causes which so powerfully influenced the revenues of Fusly 1271.

8. Beyond the revenue exhibited in this Return are the following which are borne on the Accounts of this Office:—

	RS.	A.	P.
Postal for the official year ending 30th April 1863 ...	3,43,663	14	6
Districts beyond the Frontier being Judicial and other Stamps Fusly 1272. ...	20,630	9	0
the Postal Accounts are rendered to the Director General, but I have no instructions regarding Judicial and other Stamps sold in Mysore, Coorg, &c.			
Stamp Office. ...	Cadjans.	RS.	A. P.
Madras. ...	1	0	4 0
Tanjore. ...	485	163	12 0
South Arcot. ...	38	1,024	0 0
Malabar. ...	67	730	0 0
Total...	48,217	31,063	8 0

9. There are Cadjans still in the Stock of the Districts and Presidency Office as per margin, the destruction of which I would beg to suggest as their issue has ceased.

10. I have not in this report to notice any material errors unadjusted at the end of the Fusly in the accounts of the Deputy Collectors. In private document stamping the sums as per margin appeared in the Collector's accounts in excess of the stamping done at this Office; in regard to Salem the Stamp has been given in July; the paper from Madras has not yet been presented.

11. In regard to Bills of Lading I consider that the sale of them is much limited by a tacit understanding between Native Ship-owners and Shippers, that Stamped Bills shall not be used. With the view of applying a check to such proceedings, I have communicated with the Collector of Sea Customs on the subject, and he has directed that a Rule existing in his Office requiring the production of Bills of Lading for dutiable and non-dutiable goods, shall be enforced in the case of Native, as it is already in that of European Vessels, and that instructions to the same effect shall be issued to the out-ports. In the case of the large amount of produce shipped to Ceylon, the Straits, and the Burmese Ports, the application of a check is more difficult, and requires to be further considered before I can offer any recommendation to the Board.

12. There are at present in the Stock of this Office Single Stamped water-marked Judicial Stamps, as per list accompanying that have become damaged, 151 rolls at the Mint, and 114 Rolls at

the Stamp Office ; the damage is owing chiefly to the new paper requiring a different method of stamping to the old, but the workmen are now becoming quite accustomed to its use. I request the authority of the Board for the writing off of these rolls amounting to Rupees 1,359-8-0, as well as of the deficiencies noticed in paragraph 3, Rupees 1,140.

ENCLOSURE No. 1.

ABSTRACT.—General Statement of Stamped papers, &c., received into and issued from the Stamp Office during Fusly 1272.

ENCLOSURE No. 2.

ABSTRACT.—General Statement of stamped papers, &c., received and sold by Collectors during Fusly 1272.

ENCLOSURE No. 3.

ABSTRACT.—Statement of Establishment and other charges incurred in Fusly 1272, as compared with those of Fusly 1271.

ENCLOSURE No. 4.

ABSTRACT.—General Statement of Receipts and Disbursements on account of the Stamp Revenue during Fusly 1272.

ENCLOSURE No. 5.

ABSTRACT.—Abstract of quarterly sales in Fuslies 1271 and 1272.

ENCLOSURE No. 6.

ABSTRACT.—Stamp Office Stock of Judicial water-marked paper.

ENCLOSURE No. 7.

ABSTRACT.—List of Judicial Stamps on water-marked paper, &c., damaged at the Stamp Office and Mint.

1. The letter above recorded is the report of the Superintendent of Stamps on the operations of the Stamp Department during Fusly 1272, or from 1st July 1862 to 30th June 1863 with four Statements prepared in the prescribed forms.

2. The usual Abstract of Receipts and Disbursements during the last six years is given below:—

Fuslies.	Total Receipts.	Disbursements.				Net Revenue.
		Refunds under Act XVII of 1848.	Charges.	Refunds to applicants under orders of S. A. &c.	Total Disbursements.	
1267	8,19,155 3 11	77,381 0 0	64,752 2 0	9,110 8 0	1,51,243 10 0	6,67,911 9 11
1268	8,60,540 10 7	80,119 8 0	56,950 6 8	6,614 4 0	1,43,684 2 8	7,16,856 7 11
1269	9,25,409 14 5	66,876 0 0	50,609 5 10	7,330 8 0	1,24,815 13 10	8,00,594 0 7
1270	19,71,339 6 6	70,234 8 0	60,483 5 10	2,250 0 0	1,32,967 13 10	18,38,371 8 8
1271	28,23,124 3 1	95,108 10 0	1,18,104 3 2	...	2,13,212 13 2	26,09,911 5 11
1272	21,13,382 10 0	42,946 0 0	1,09,148 6 1	...	1,52,094 6 1	19,61,288 3 11

3. In the margin of paragraph 2 of the Superintendent's letter, Rupees 25,34,199 is given as the value of Stamp papers received from the Mint. But in the Statement submitted by the Mint Master the value is entered at Rupees 25,34,191. The latter entry is correct and the difference appears to have been caused by the sum of Rupees 8, which ought to have been included with the second item, having been erroneously included with the first in the abstract given in the report.

4. In Statement No. 2, the sale of Stamp papers, &c., is shown at Rupees 19,12,963. The value of Stamps otherwise disposed of, as shown in column 6, amounts to Rupees 4,59,344, the particulars of which are entered in the subjoined abstract:—

Items.	Judicial Stamps.		Bills of Exchange and Lading.		Adhesive Stamps.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Value of Stamps supplied in lieu of spoiled ones...	1,006	4 0	39	14 0	...	...	1,046	2 0
Old and damaged Stamps destroyed by Collectors ...	4,22,157	7 0	34,959	8 0	0	5 0	4,57,117	4 0
Deficiency found in consignment...	1,140	0 0	...	...	...	...	1,140	0 0
Deficiency found in the Stock of Collectors ...	19	8 0	19	4 0	2	5 0	41	1 0
Total...	4,24,323	3 0	35,018	10 0	2	10 0	4,59,344	7 0

5. Notwithstanding the particular stress laid by the Board, when reviewing the report for Fusly 1271, on the differences between the returns furnished by the Collectors to them and to the Superintendent of Stamps, due attention does not appear to have been paid by some of the Collectors to the necessity of maintaining agreement between the two sets of returns. The differences observed in the accounts of the Fusly now under review are noted below:—

Districts.	Stamp Revenue.			Extra Revenue.		
	As per Statement No. 2 of Superintendent of Stamps.	As per Collectors' D. C. and B. Statements for June 1863.	Difference.	As per Superintendent's Returns.	As per D. C. and B. Statements for June 1863.	Difference.
Vizagapatam ...	.....	.....	.....	5,405	5,420	+ 15
Godavery ...	87,765	88,053	+ 288	7,792	7,818	+ 26
Kistna ...	54,170	54,036	— 134	2,491	2,508	+ 17
Cuddapah ...	68,560	68,244	— 316	.....	.....	.....
Bellary ...	.....	.....	.....	4,713	4,718	+ 5
Madras ...	1,43,141	1,43,511	+ 370	2,608	2,842	+ 234
North Arcot ...	.....	.....	.....	2,298	2,300	+ 2
Madura ...	.....	.....	.....	5,447	5,453	+ 6
Tinnevely ...	1,23,193	1,23,215	+ 22	6,231	6,213	— 18
Coimbatore ...	.....	.....	.....	4,475	4,508	+ 33
Salem ...	74,314	74,410	+ 96	3,418	3,423	+ 5
South Canara ...	97,120	97,666	+ 546	.....	.....	.....
Malabar ...	3,21,164	3,22,664	+ 1,500	11,199	11,552	+ 353
Total ...	9,69,427	9,71,799	+ 2,372	56,077	56,755	+ 678

6. In paragraphs 11 to 13 of the Board's Proceedings, dated 14th January 1863, reviewing the Stamp Report for Fusly 1271, the Board noticed similar differences and called upon the Collectors concerned for explanation. From the replies received, the Board find that the differences were due chiefly to the undermentioned causes.

7. One principal cause of the differences in the Stamp Revenue Returns is the practice still existing in some Districts of showing in the Returns sent to the Board's Office only the money actually brought into the Hoozoor Treasury before the last day of June, instead of the entire value of Stamps sold, including the sales by the distant Vendors, the amount of which may not have reached the Treasury. The Board have already directed the Collectors to follow this last mentioned course, viz., that the collections of the whole month in all localities should be brought to

account with reference to the monthly accounts received, whether the whole money has or has not been received into the Hoozoor Treasury within the month. They suggested also for this purpose that in regard to the distant Vendors who may not be able to remit their collections during the last days of the month, so as to reach the Hoozoor Treasury before the expiration of the month, arrangements should be made to obtain from them a simple Memorandum of the collections made in each month, to be closed exactly on the evening of the last day of the month, and despatched immediately so as to reach the Treasury Deputy Collector's Office in time to close his Statement for the Board. The Collectors concerned will state to what extent the differences now pointed out were occasioned by the cause above referred to.

8. The differences in the Extra Revenue arose from the omission to credit to that head certain sums properly appertaining to it, but which were carried to the head of "Documents stamped," or to the ordinary Stamp Revenue. In all these cases the differences were the results of carelessness on the part of those to whom the preparation of the accounts was entrusted. The Board observe that most of the Districts in which differences are now pointed are among those noticed by them in Fusly 1271, and that similar differences should again occur, tends to confirm the Board in the opinion that no attention was paid by the Treasury Deputy Collectors of those Districts to the instructions already issued for avoiding such differences. The Board resolve therefore to request the Collectors concerned to call upon their Treasury Deputies for explanation of the differences, and of their failure to attend to the Board's repeated instructions on the subject.

9. In paragraph 3 of his report, the Superintendent requests sanction for writing off to Profit and Loss the sum of Rupees 1,140, being the value of Judicial Stamps lost in transit to South Canara, and of certain Stamps found deficient in consignments as entered in the margin. The Board recommend that the sanction solicited be granted for writing off this sum, as also Rupees 1,359 mentioned in paragraph 12, the value of single stamped water-marked Judicial Stamps damaged in the Superintendent's Office from the new paper requiring a different mode of stamping from the old.

South Canara lost	...	...	...	Rs.	A.	P.
Nellore, deficit in consignment	...	...	...	1,136	0	6
Salem	...	...	...	2	0	6
Salem	...	...	...	1	0	0
Malabar	...	...	...	1	0	0
				1,140	0	0

South Canara lost	...	...	Rs.	A.	P.
Nellore, deficit in consignment	...	...	1,136	0	0
Salem	...	...	2	0	0
Malabar	...	...	1	0	0
	...	...	1	0	0
			1,140	0	0

10. In the same paragraph, the Superintendent states that the Deputy Collector of Malabar has written off without authority Rupees 17, the value of Judicial Stamps on ordinary paper. The Deputy Collector will be called upon to explain this irregular proceeding.

11. The particulars of establishment and other charges incurred in Fusly 1272 are given in Statement No. 3. The cost of the establishment and commissions to Vendors for Fusly 1271 (given for comparison), includes the commission paid in Mysore and Secunderabad, and which ought to have been excluded as directed in paragraph 15 of the Board's Proceedings, dated 14th January 1863, No. 209. Deducting this item, the comparison shows a decrease of Rupees 2,621 in favor of Fusly 1272, which is attributed to the less amount of commission paid in consequence of decreased sales, and to the smaller amount of issues of Stamp paper during the Fusly.

12. With reference to the concluding part of paragraph 4, the Superintendent is informed that the course followed by him in regard to the mode of charging in the accounts the cost of water-marked paper, though correct for purposes of comparison, is not in accordance with the Budget Rules prescribed by the Government of India. The whole charge incurred during the year as a payment is to be exhibited in the Budget according to the recent ruling, and although for ascertaining the comparative per centage of the ordinary charges of the year on the revenue, the Superintendent has excluded from the former the Stationery value of the remaining stock of paper at its close, it is by no means desirable that in the annual accounts, a different course should be followed from that ordered by the Government of India in regard to the Budget. It is moreover necessary that the charges

which may be entered in the former should agree with those in the latter except for any difference caused by the circumstance of the one relating to the Fusly, and the other to the official year. The Board therefore direct that in future the same course be followed in the preparation of the annual accounts as that laid down for the Budget. If necessary for purpose of comparison, the charges exclusive of those not demanded by the requirements of the year may be shown in the report and contrasted with the revenue, and with the results of the preceding year.

13. An Abstract of the expenditure is given below:—

Superintendent's salary and his Establishment ..

20,676 11 11

Contingent charges.

	RS.	A.	P.	
Cost of paper and Cadjans	20,092	7	7	
Temporary Establishment	128	5	6	
House rent	1,200	0	0	
Office furniture	168	0	0	
Sundries such as hire for conveying Stamp papers to the Collectors, making tin boxes, &c.	2,039	4	11	
				23,628 2 0
Establishment at the Mint Office				2,628 0 0
Salaries and Commission to Vendors in the Districts	57,824	3	5	
Contingent charges	1,031	6	5	
				58,855 9 10

Total...1,05,788 7 9

14. No. 4 is the General Statement of all receipts and disbursements. In respect to amounts realized by stamping private documents presented in the Provinces, the Superintendent was requested in paragraph 18 of the Board's Proceedings, dated 14th January 1863, No. 209; to give the particulars of the Districts in the Memorandum in which the item of extra Revenue is particularized. The Superintendent has failed to attend to this requisition. In paragraph 10 he reports that there is still a slight discrepancy of Rupees 8 between his accounts and those of the Collectors in regard to the stamping of private documents. The Board trust that the difference has been adjusted.

Canara Demand second quarter Fusly 1271 ..	ns.	6,03,000
Canara sales which for ten months stood		
the Returns of Fusly 1271		66,753
more sold in Fusly 1272, but omitted in the		
Returns		2,129
Berg do.		12,181
Underabad do.		4,835
Malah do.		1,425
		6,90,383
Receipts of Fusly 1271		26,17,088
Deduct as above		6,90,383
		19,26,705
for Fusly 1271		19,61,288
Do. 1272		
Difference in Fusly 1272		34,583

16. An abstract of receipts and disbursements is given below :—

	Rs.	A.	P.
Sale of Stamp papers, Bills of Exchange and Adhesive Stamps	19,12,963	10	6
Receipts from stamping private documents presented in the Stamp Office	87,791	12	6
Do. do. in the Districts	2,177	5	0
Do. deficient duty received on documents stamped in lieu of spoiled papers in Stamp Office.	316	10	0
Value of Stamps supplied for executing a Bond and Covenant by the Pay Clerk in Stamp Office ...	8	0	0

Extra Revenue.

Penalties levied under Act X of 1862 in the Stamp Office and Districts	...	...	...	1,07,405	15	7
Amount recovered in Pauper Suits	...	...	...	1,598	5	3
Refund of Commission of Stamp duty over-paid under Act XVII of 1848 and of charges	...	...	...	325	14	10
Fines and forfeitures	...	...	...	515	10	0
Other items	...	...	...	279	6	4
				1,10,125	4	0
				21,13,382	10	0

Deduct Charges.

Establishment and other charges in the Stamp Office and at out-stations	...	...	...	1,05,788	7	9
Amount refunded under Act XVII of 1848	...	...	...	42,946	0	0
Do. on account of unused Stamps returned	...	...	...	2,015	0	6
Penalties refunded	...	...	...	1,336	13	10
Value of Stamps supplied as per Proceedings, dated 13th November 1862, No. 7,485, for executing a Bond and a Covenant by the pay Clerk in the Stamp Office	...	...	...	8	0	0
				1,52,094	6	1
				Net revenue...	19,61,288	3 11

17. In regard to Bills of Lading the Superintendent observes in paragraph 11 of his letter that their sales are much limited by a tacit consent between Native Ship-owners and Shippers that Stamped Bills shall not be used; and suggests after communication with the Collector of Sea Customs that the sales will be greatly benefited by a strict enforcement in the Sea Custom Office of the rule requiring the production of Bills of Lading for dutiable and non-dutiable goods in the case of Native as well as European Vessels. The point is under the Board's consideration, and must be determined with reference to other considerations besides the increase of the Stamp Revenue.

18. The Superintendent reports that there are cadjans to the value of Rupees 31,063-8-0 still in the Stock of the Districts and Presidency Office, and suggests that they should be destroyed, as the issue of such Stamps has ceased. The Board request the authority of Government for carrying out this measure except when actual necessity exists for retaining a small stock for the present.

No. 212. ORDER THEREON, 13th February 1864, No. 269.

1. With these Proceedings the Board of Revenue submit the Report of the Superintendent of Stamps on the operations of the Stamp Department in Fusly 1272 or the year ending 30th June 1863.

2. The gross revenue of the year, viz., Rupees 21,13,382, was larger than that of any of the previous years, except Fusly 1272 in which the sum of Rupees 28,23,124 was realized owing to exceptional causes. The entire charges amounted to Rupees 1,52,094—7.2 per cent. and the net revenue was Rupees 19,61,288.

3. The Government in their Order dated 2nd March 1863, No. 444, paragraph 3, noticed the small sales in the six Districts noted in the margin in Fusly 1271, and called for explanation. This explanation has not yet been furnished, and it is observed that the sales in four of the six in the year under report were still smaller. The Board of Revenue will be requested to submit at an early date the result of their enquiries on the subject. The sales (Rupees 46,469) in Trichinopoly in Fusly 1272 were also very small.

4. The Board of Revenue will instruct the Superintendent of Stamps to submit a Statement showing the sales of each description and value of Stamps for Fusly 1271 and Fusly 1272.

Districts.	Sales in Fusly 1271.	Sales in Fusly 1272.
South Arcot	76,444	62,939
Nellore	74,221	41,971
Kistna	70,959	54,170
Vizagapatam	64,579	75,580
Ganjam	55,834	56,786
Kurnool	51,271	42,294

5. The sale of Bill of Exchange Stamps was under 1,000 Rupees in thirteen out of nineteen Districts. In South Arcot it amounted to only 48 Rupees and in North Arcot to 153 Rupees. The Board will, in submitting the report on the Stamp Revenue of Fusly 1273, report what measures they have taken to prevent evasions of the Stamp Law as much as possible, pursuant to the instructions contained in paragraph 6 of the Order of Government, dated 2nd March 1863, No. 444, and what the result of those measures has been.

6. In paragraphs 5 to 8 of their Proceedings, the Board of Revenue point out again the differences between the returns furnished by the Collectors to them and to the Superintendent of Stamps. This subject has frequently come under the notice of Government, and in paragraph 7 of their Order of 2nd March 1863, already alluded to, they requested the Board to submit the names of the Treasury Deputy Collectors who were particularly remiss in respect of their accounts; this the Board have not yet done, and their early attention will be requested to the Order. The Government trust that the instructions which the Board have now issued to the Collectors to prevent the differences in question will prove effectual, but they consider that monies not actually paid into the Talook or Hoozoor Treasuries should be shown separately.

7. Agreeably to the recommendation made by the Board in paragraph 9 of their Proceedings, sanction is granted for writing off the accounts Rupees 2,499.*

8. The instructions contained in paragraph 12 of the Board's Proceedings are approved. The accounts of Fusly 1272 should be corrected accordingly.

9. The Board of Revenue will be requested to report to Government in due course their opinion on the suggestion made by Mr. Norfor to enforce in the Sea-Custom Office the production of Bills of Lading for dutiable and non-dutiable goods, in the case of Native as well as European vessels, and thereby to check the evasion of the Stamp Law.

10. The Superintendent proposes to destroy the entire stock of Stamped Cadjans of the value of Rupees 31,063-8-0, and the Board request that authority may be granted for carrying out the measure except where actual necessity exists for retaining a small stock for the present. The Board in paragraph 3 of their letter, dated 10th October 1862, No. 6,797, reported that the Superintendent has been instructed to continue the supply of Cadjan Stamps to the Districts noted in the margin, keeping it, however, within the narrowest limits possible, with the view of eventually discontinuing it altogether, and the Government approved† this arrangement. In the absence therefore of further orders to dispense with cadjans altogether it is necessary that a small stock should be reserved as suggested by the Board. They will report the value of the cadjans to be destroyed under this arrangement.

Tanjore.
Trichinopoly.
Malabar.

† Order, dated 22nd October 1862, No. 2,258.

(Signed) J. D. SIM,
Secretary to Government.

No. 213. Read the following letter from J. L. LUSHINGTON, Esq., Acting Accountant General, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 2nd February 1864, No. 363:—

SIR,

23rd November 1854, No. 1,526.
16th August 1859, No. 1,099.
3rd December 1859, No. 1,637.
18th February 1860, No. 263.

1. With reference to the orders of Government noted in the margin, I have the honor to acquaint you that Rupees 3,000 advanced to Captain F. Nelson for bringing under cultivation the lands of Siddapur and Peddacherue, as directed in the Order of Government of the 23rd November 1854, still remain unadjusted in the books of this Office. On Captain Nelson being called upon by the Collector of Kurnool for an explanation, Mr. Minchin

writes " I am perfectly acquainted with the result of Captain Nelson's experiment, and know. " that it has not been successful, and that under the terms of the Government Order he cannot " be called upon to re-pay this sum."

2. Under these circumstances I request that Government will be pleased to pass order as to how the sum in question is to be adjusted.

No. 214. ORDER THEREON, 13th February 1864, No. 270.

The Collector will communicate with Captain Nelson on the subject of this advance, and his intentions in regard to the project for the furtherance of which it was made. The Government would wish to know what extent of land Captain Nelson has brought under cultivation.

(Signed) J. D. SIM,
Secretary to Government.

No. 215. Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Camp Russelcondah, 23rd January 1864, No. 799 :—

SIR,

1. Adverting to the Government Order No. 2,374, dated 24th December 1863, I have the honor to inform you that if Government wish to entrust the work alluded to, to the Forest Department, I shall be prepared to undertake the same if at the Government expense.

2. The undertaking will doubtless be a laborious one, there are about 500 trees in our Presidency, some of the delineations could be copied from the expensive Botanical Works of Roxburgh and Wight, but many will have to be drawn from specimens of the trees themselves, the collecting these specimens will be a work of some time and labor. I have at present a good many specimens available, but of original drawings, I have only those of some of the rarer and little known or undescribed trees.

3. As the completion of such a work as this will probably take some years, it should be issued periodically; I would recommend quarto size, and twenty plates to each number. The cost price of these numbers, if 200 copies were struck off, would be about Rupees 3-8-0 per copy, or perhaps a little less. Each number should be complete in itself, so that it would not matter if the work was at any time discontinued. It should commence with the most useful timber trees.

4. If brought out with all the information proposed by Government in paragraph 9 of the Order alluded to, the work will be of great use in several Departments in this and the other Presidencies, besides being of scientific value. It is doubtful, however, how far the public would subscribe to such a work, very few take any interest in this branch except professionally, and the work being confined to trees would lose much of its botanical value.

5. If Government sanction it, I could soon have the first number published; a better idea could then be formed of how far the work will be really useful, and also as to what sale it would be likely to meet with, and a correcter estimate could be formed of the expense of the work. If its continuation is then decided upon I should require the services of another Artist, there were formerly two attached to my Office, but I have only one at present, and he, though a first rate Botanical Draughtsman, is old and infirm and is often on the sick list.

6. If Colonel D. Hamilton could prepare characteristic drawings of the general form of some twenty of our most valuable trees, it would form a most interesting number. The selection should be from the following :—

The Teak; the Satin-wood; the Sandal; the Sâl; the Black-wood; the Mango;
the Tamarind; the Nim; the Bêl.
The Red Sanders; the Nux Vomica; the Toon (*Cedrela toona*.)
The Chittagong (*Chickrassa tabularis*.)
The Red Cedar (*Soymida febrifuga*.)
The Vellay nâgi (*Conocarpus latifolius*.)
The Pâsi (*Conocarpus acuminatus*.)
The Karâ Mardih (*Terminalia tomentosa*.)
The Vengay (*Pterocarpus marsupium*.)
The Ippie (*Bassia latifolia*.)
The Guttah Percha (*Bassia elliptica*.)
The Poon Spar (*Calophyllum bracteatum*.)
The Soap-nut (*Sapindus emarginatus*.)
The Irul (*Inga Xylocarpa*.)
The Seris (*Acacia Speciosa*.)
The Bâbul (*Acacia Arabica*.)
The Achâ (*Hardwickia binata*.)
The Black Dammar (*Canarium strictum*.)
The White Dammar (*Vateria Indica*.)
The Ber (*Zizyphus jujuba*.)
The Cotton tree (*Bombax Malabaricum*.)

No. 216.

ORDER THEREON, 13th February 1864, No. 271.
Recorded, with reference to G. O. dated 4th instant, No. 212.

(Signed) C. G. MASTER.
Deputy Secretary to Government.

No. 217. Read the following Official Memorandum from the Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 8th February 1864, No. 133 :—

Sub-Magistrate's Establishment at	Rs.	With reference to the Proceedings of Government,
Tailiparamba	108	dated 29th January 1864, No. 159, the undersigned has the
Do. at Cannanore	151	honor to request that the Secretary to Government will be
Treasury at do.	162	good enough to include in the Budget Estimate of charges
	419	for 1864-65 the sum of Rupees 203, being the amount of
DEDUCT.		increase now sanctioned over the provision already made in
Amount already provided for the	216	the Budget on account of the Hoozoor and Talook Establish-
Cannanore Treasury	203	ments of the Malabar District.

By Order,
(Signed) W. HUDLESTON, Secretary.

No. 218.

ORDER THEREON, 13th February 1864, No. 272.

No. 218. ORDER THEREON, 13th February 1864, NO. 218.

The Budget having been closed and transmitted to the Government of India, the entry proposed in this Memorandum cannot now be made. The additional expenditure can be met from savings.

(Signed) J. D. SIM,

(Signed) J. D. SIM,
Secretary to Government.

No. 219. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 9th January 1864, No. 2:—
SIR,

1. I have had under my consideration in Council the letters from your Excellency in Council, dated the 26th September and 9th November last (Nos. 100 and 116), the former of which transmits the Report of the Chamber of Commerce awarding the prizes offered in pursuance of the Resolution of the Government of India, dated the 9th August 1861, for Cotton produced within the Madras Presidency, and the latter intimates that, in accordance with the opinion of that Government, no further prizes will be offered for Cotton in your Presidency.

2. I entirely approve of this decision, the offer of prizes having hitherto altogether failed to call forth any competition on the part of the producers of this article.

No. 220. ORDER THEREON, 13th February 1864, No. 273.

Communicated to the Board of Revenue, with reference to the Proceedings of Government 25th September and 29th October 1863, Nos. 1,767 and 1,950.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 221. Read the following Proceedings of the Madras Government in the Pension Department, dated 8th February 1864, No. 47:—

Read again Proceedings of Government, Pension Department, dated 11th December 1862, No. 392.

Read also the following:—

Proceedings of Government, Revenue Department.

(Here enter 7th October 1863, No. 1,839.)

From the Collector of Nellore to the Officiating Civil Paymaster.

(Here enter 5th December 1863.)

Report of the Civil Paymaster.

(Here enter 11th January 1864, No. 21.)

1. The service of the applicant, as stated by the Civil Paymaster in the foregoing report, amounts to 29 years, 2 months and 6 days, previous to 31st December 1861, and entitles him under the Rules then in force to a pension of one-third his salary.

2. It appears, however, from an Order of Government, Revenue Department, dated 7th October 1863, No. 1,839, which is quoted in the Register of application, but to which no reference is made by the Civil Paymaster, that it has been decided by Government that Pokala Krishniah was improperly deprived of his situation in January 1862; and it being for reasons stated not deemed advisable to order his re-employment, that it was directed he should be allowed to count as service the whole time that had elapsed since that dismissal, and should apply for a pension. The time thus included in Pokala Krishniah's service counting for pension is 1 year, 9 months and 7 days, and makes his total period of service on 7th October last, 30 years, 11 months and 13 days, for which he is eligible under the rules in force on that date to a pension without Medical Certificate of half his salary.

3. The Governor in Council is of opinion under all the circumstances, that the case is one in which the full pension authorized by the Rules should be allowed, and is pleased accordingly

to award to Pokala Krishniah, under Section 6 of the Revised Rules, a good service pension of Rupees 17-8-0, or half his salary with effect from the 7th October last.

(True Extract)

(Signed) W. H. KERR,
Deputy Secretary to Government.

No. 222. ORDER THEREON, 13th February 1864, No. 274.

Communicated to the Board of Revenue, with reference to G. O. 7th October 1863, No. 1,839.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 223. Read the following Extract from the Proceedings of the Government of India in the Financial Department, under date the 31st December 1863, No. 6,552:—

Read an Endorsement from the Home Department, No. 8,061, dated 29th December 1863, forwarding a letter from the Government of Madras, No. 2,090, dated 20th November 1863, soliciting sanction with effect from 1st January 1863, to the entertainment of four Tea Manipulators on 16 Rupees per mensem each, for a period of two years, for employment on the Neilgherry Hills.

RESOLUTION.—The Governor General in Council is pleased to sanction the charge.

ORDER.—Ordered that a copy of the Resolution be sent to the Home Department, to the Deputy Auditor and Accountant General and the Civil Paymaster, Madras.

(A true Extract.)

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

No. 675.

Copy forwarded to the Government of Fort Saint George for information.

Fort William,
Home Department,
The 29th January 1864.

(By Order.)
(Signed) J. W. S. WYLLIE,
Under Secy. to the Govt. of India.

No. 224. ORDER THEREON, 13th February 1864, No. 275.

Communicated to the Board of Revenue and the Collector of Coimbatore, with reference to the Proceedings of Government 20th November 1863, No. 2,089.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 225. Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 9th January 1864, No. 1:—

SIR,

I have to acknowledge the receipt of the undermentioned letters from your Government, the contents of which do not call for any present remark, viz.:—

Letter dated 2nd September (No. 95) 1863. Forwarding Report of Inam Commissioner for July 1863.

26th " (No. 98) " Forwarding samples of grain.
26th " (No. 104) " Forwarding Report of Inam Commissioner for August 1863.

5th November (No. 115) " Do. for September 1863.
10th " (No. 118) " Reporting the upset prices fixed for unas-
sessed waste lands in Malabar.

ORDER THEREON, 13th February 1864, No. 276.

Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 227. Read the following Proceedings of the Board of Revenue, dated 3rd February 1864:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras, to the Honorable C. PELLY, Member of the Board of Revenue, dated Saidapet, 26th January 1864, No. 2.

SIR,

1. I have the honor to submit for your favorable consideration copy of a letter received from the Salt Deputy Collector, Mr. Smith, forwarding an application from Chinnasawmy Pillai, the Superintendent of the Madras Cotaur, for arrears of pay, and recommending that sanction may be obtained for the payment of the same.

2. The usefulness of this Officer was already brought to your notice by my predecessor, Mr. Cunliffe, when recommending that the Superintendent's pay may be raised at an early date to Rupees 100, as intended by Government in their Proceedings of the 27th April 1860. But they, in their Order of 6th May 1863, communicated from your Office in No. 1,531 of the 12th idem, declined to give retrospective effect to the higher rate, as they expected that the new scale in which the Madras Superintendent's pay was to be Rupees 150 per mensem, would come into force from the 1st May 1863.

3. The revised scheme having come into operation only from the current month, Chinnasawmy Pillai prays that the difference (Rupees 520*) as per margin of the salary proposed in your scale and finally sanctioned, and that actually drawn by him from the 1st May 1863, the date on which the Government expected the new scale would come into force, may be paid to him.

4. The importance of the duties entrusted to the Superintendent, the manner in which he has performed them, and the high testimony of the superiors under whom he has served, render his case one deserving of your favorable consideration. I have further to bring to your notice that Rungasawmy Iyengar, the Deputy Collector of Madras, when in charge of the Salt Department last year for three months during Mr. Smith's absence on leave, represented at the expiration of this period the great assistance he had received from Chinnasawmy Pillai, and thus expresses his opinion regarding the salary then received:—"His (Chinnasawmy Pillai's) works as Superintendent at the Madras Cotaur require his attendance from 6 A. M. to 6 P. M. every day. He is disposing of the several claims or other Petitions referred to him without delay or cause to dissatisfaction to the parties, but I am sorry to see him ill-paid for his laborious works."

5. The necessary provision was made in the Budget to meet the expected demand, and I beg to support Mr. Smith's application that Chinnasawmy Pillai may receive the arrears of salary from May last.

Transferred to the Board of Revenue.

Revenue Board Office,
29th January 1864.

(Signed) C. PELLY, Member.

Ordered to be submitted to Government with the Board's recommendation that the proposed payment in arrears from the commencement of the current official year be sanctioned as a special case in recognition of the Superintendent's valuable services.

No. 228.

ORDER THEREON, 13th February 1864, No. 277.

1. In their Order of the 6th May 1863, No. 778, Government declined to sanction retrospectively the higher rate of salary proposed for the Superintendent of the Madras Depôt, as the proposed increase, viz., from Rupees 42 to Rupees 150, was liberal, and sanction had been requested

from the 1st idem. The sanction of the Supreme Government was not received until December last, but it appears from the Superintendent's Petition enclosed with papers above recorded that in February 1863 he was appointed Superintendent of Homes' Garden Depôt, the pay of which is Rupees 85 per mensem.

2. The former pay of the Superintendent of the Madras Depôt, viz., Rupees 42 per mensem, was undoubtedly inadequate, but as Chinnasawmy ceased to perform the duties of that office in February 1863, and the salary of Rupees 85 is fully adequate for the duties of the office which he performed from that date, the Government cannot comply with the recommendation of the Board and the Collector. They are glad to receive the Board's assurance of his continued good conduct. He will of course draw the salary of Rupees 150 from the date on which he assumed the office of Superintendent at the Madras Depôt.

(Signed) J. D. SIM,

Secretary to Government.

No. 229. Read the following Proceedings of the Board of Revenue, dated 5th February 1864, No. 769:—

Read the following paper from the Collector of Vizagapatam, dated 5th January 1864.

ABSTRACT.—List of Yeomiah Pensioners payable from the Treasury of the Collector of Vizagapatam for the year 1863.

Ordered that one of the two Lists forwarded by the Collector of Vizagapatam, of Yeomiahs payable in his District for the year 1863, be submitted to Government with reference to their Order in the Revenue Department, No. 20, dated 5th January 1861.

No. 230.

ORDER THEREON, 15th February 1864, No. 278.

The List will be forwarded to the Civil Paymaster.

(Signed) O. G. MASTER,

Deputy Secretary to Government.

No. 231. Read the following Proceedings of the Board of Revenue, dated 6th February 1864, No. 815:—

Read the following letter from the Acting Collector of the Godavery District, dated Amalapur, 16th January 1864, No. 5.

With reference to the Board's Proceedings, No. 5,992 of the 21st September last, I have the honor to forward the Title Deed for the ground purchased by Mrs. Beenlen at Cocanada for the Seal of Government.

ENCLOSURE No. 1.—Title Deed.

1. Ordered that the Title Deed be submitted for the Seal of Government.

2. The land in question adjoins that for which a Title Deed was granted to Mrs. Beenlen, in Government Order No. 1,474, dated 8th August 1863, and the objections of Government* to the sale under the new rules of land in general in the Delta Talooks, do not apply to it.

No. 232.

ORDER THEREON, 15th February 1864, No. 279.

Ordered that the Deed be sealed and returned.

(Signed) J. D. SIM,

Secretary to Government.

No. 233. Read the following letter from Lieutenant-Colonel H. W. HITCHINS, R. E., Superintending Engineer, 5th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Pondicherry, 8th February 1864, No. 1,910:—

SIR,

1. I have the honor to submit for the sanction of Government the accompanying Plan and Estimate for certain improvements proposed to be made to the Collector's Cutcherry at Cuddalore amounting to Rupees 270.

2. The improvements which are absolutely necessary, consist principally of raising the base of the back verandah of the Cutcherry to the level of the present flooring of the main building, and flooring the same, and of providing archways and windows wherever required, to afford easy communication between the different parts of the building as well as free ventilation.

3. The Plan and Estimate have received the approval of the Collector, in token of which he has countersigned those documents.

4. The cost of the work can be met from the sum of Rupees 8,000 allotted from the Reserve Fund for minor new works.

Referred to the Revenue Department.

Chepauk,
12th February 1864.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, P.W.D.

No. 234. ORDER THEREON, 15th February 1864, No. 280.

Approved.

(Signed) J. D. SIM,
Secretary to Government.

No. 235. Read the following Proceedings of the Madras Government in the Financial Department:—

Communicating letter from Government of India recording observations and orders on the Statements of charges on account of Salaries, Establishments, &c., sanctioned by this Government during October 1863. (Here enter 2nd February 1864, No. 82.)

No. 236. ORDER THEREON, 16th February 1864, No. 281.

1. Paragraph 4 of the letter from the Government of India, forwarded with these Proceedings, will be communicated to the Inam Commissioner* and the Conservator of Forests† with reference to the Orders of Government noted in the margin.

* G. O. 28th October 1863, No. 1,942.
† „ 30th „ „ 1,962.

2. Paragraph 5 will be communicated to the Honorable C. Pelly, with reference to the Proceedings of Government 28th October 1863, No. 1,943.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 237. Read the following Proceedings of the Board of Revenue, dated 6th February 1864.

Read the following letter from J. SILVER, Esq., Collector of Tinnevely, to W. HUD-LESTON, Esq., Secretary to the Board of Revenue, Fort Saint George, dated Tinnevely, 9th January 1864, No. 10.

SIR,

1. I have the honor to forward, for the consideration of the Board, copy of a letter from the Acting Joint Magistrate dated the 8th instant, and I beg to support Mr. Kindersley's recommendation that Shaik Ibrahim, a Revenue Inspector, and who has been acting for five months as Sub-Magistrate, may be confirmed in that post, now permanently vacant by the death of the late incumbent.

2. I fully understand the difficulty of at present finding a passed candidate, who is otherwise qualified, to fill the post of Sub-Magistrate, though by and bye this will to a great extent disappear. Shaik Ibrahim has been known to me for the last eight years, first as Kotwal of the Town of Tinnevely and afterwards as Police Ameen, and taking into consideration his long service as a Police Officer, the satisfactory manner in which the Joint Magistrate reports that he performs his work, and that no passed candidate otherwise qualified for the post has applied, I request that as a special case, the Joint Magistrate may be authorized to confirm him in his present acting appointment.

As it appears that the person in question exercised for four years as Police Ameen, the Magisterial powers of a Tahsildar, and has for some months acted as Sub-Magistrate to the satisfaction of his superiors, the Board resolve to recommend to Government that his confirmation in his present post be sanctioned without the necessity of his first passing the Special Test Examination.

ORDER THEREON, 16th February 1864, No. 282.

No. 238.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 239. Read the following letter from T. CLARKE, Esq., Member of the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 11th February 1864:—

SIR,

1. I have the honor to enclose my report on the Salt Depôts and Salt works of the Madras District, lying to the south of the town of Madras.

2. I regret I have not been able to lay before Government my report on the Salt administration of the Western Coast. As soon as I had completed my circuit of the Malabar and Mangalore Districts, I embarked from Mangalore for Cochin, at which place and Trevandrum, I was engaged from the 19th October to 19th November, in treating with the authorities there, in regard to the extension of the benefits of the Interportal Act to the Ports of Travancore and Cochin. I then visited the southern Salt Depôts of the District of Malabar. As soon as my report on the Travancore and Cochin Customs question was completed, I drew up my report on my Salt tour, and on the 24th December forwarded it, at the suggestion of the Collectors of the Malabar and Canara Districts, for any remarks those Officers might have to offer upon it. My report has not yet been returned, but as soon as it arrives, I will hasten its despatch to Government. I had hoped to have left Madras by the Coasting Steamer of last month for the Northern Ports; but finding I could not submit my report on the Madras Salt works, without some accounts called for from the Deputy Collector of Madras, and being desirous of placing before Government my report on the Districts of Canara and Calicut, before leaving for the north, I have obtained the consent of the Agent of the British India Steam Navigation Company to postpone my passage till February.

3. I learn from Messrs. Dymes & Co. that Ganjam is not one of their ports of call, and that they must land me at Bimlipatam, unless the Government order the vessel to put into Ganjam. The most northern Salt works are at Ganjam, which is 160 miles, along the coast from Bimlipatam. The mere act of travelling this distance, with my tents and other impediments, will occupy me not less than eighteen days. I shall have to march the same distance back, and then to proceed to the South from 550 to 600 miles before I can complete my tour in the Northern Circars.

4. I therefore venture to ask that, unless there are objections of which I am not aware, the Government will be pleased to exercise their prerogative, and order the Agents to land me at Ganjam. Were I landed at Ganjam I might hope to complete my inspection of the Northern Circars so as to reach Madras by the Coasting Steamer of May. If I land at Bimlipatam I could not reach Madras for a month later. I shall then have to visit the Southern Districts, which will occupy me four or five months longer. The distance to be travelled in the Carnatic is some 600 miles.

No. 240. ORDER THEREON, 16th February 1864, No. 283.

1. Orders will be passed hereafter on Mr. Clarke's report on the Salt Depôts and Salt works of the Madras District lying to the south of the town of Madras.

2. Orders will be issued from the Marine Department, with reference to paragraphs 3 and 4 of this letter about landing Mr. Clarke at Ganjam.

(Signed) J. D. SIM,
Secretary to Government.

No. 241.

Read the following papers:—

Proceedings of the Madras Government in the Financial Department, dated 26th January 1864, No. 68.

Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 11th December 1863, No. 6,254.

Read also the undermentioned papers:—

Letter from the Secretary to the Government of Bombay, No. 287, dated the 16th March 1863, recommending that compassionate allowance of Rupees 2-3-0 per mensem each, may be granted to all Peons discharged for the purpose of reducing Public Establishments after they had rendered thirty years' service.

Minute by the Honorable Sir C. Trevelyan, dated the 22nd April 1863, with the remarks of the Honorable the President and other Members of the Supreme Council.

Financial Resolution, No. 2,718, dated the 20th June 1863, calling for approximate Statements of the number and salaries of Peons discharged after thirty years' service, in consequence of reductions of Establishment carried out in accordance with the recommendations of the Civil Finance Commission.

Replies to the above requisition from the

Agent to the Governor General for the States of Rajpootana, No. 760, dated the 3rd July 1863, and one enclosure.

Agent to the Governor General for Central India, No. 647, dated the 21st July 1863.

Governor of the Straits Settlements, No. 130, dated the 22nd July 1863.

Secretary to the Chief Commissioner of British Burmah, No. 3,092, dated the 27th July 1863.

Resident at Hyderabad, No. 40, dated the 13th July 1863, received under Endorsement from the Foreign Department, No. 390, dated the 31st idem.

Junior Secretary to the Government of Bengal, No. 3,490, dated the 8th September 1863, and enclosure.

Secretary to the Chief Commissioner of Oude, No. 2,315, dated the 29th September 1863.

Under Secretary to the Government of the North-Western Provinces, No. 1,469a, dated the 8th October 1863, and one enclosure, No. 227, dated the 17th, and No. 233, dated the 20th November 1863.

Secretary to the Government of the Punjab, No. 778, dated the 9th October 1863, and one enclosure.

Officiating Under Secretary to the Government of Bombay, No. 1,027, dated the 8th October 1863, with one enclosure, and No. 1,050, dated the 13th October 1863.

Secretary to the Chief Commissioner of the Central Provinces, No. 5,107, dated the 20th November 1863.

Chief Secretary to the Government of Madras, dated 20th November 1863. (Telegram.)

RESOLUTION.—In accordance with the recommendation of the Government of Bombay, and in anticipation of the approval of the Right Honorable the Secretary of State, His Excellency the Governor General in Council is pleased to sanction the grant of compassionate allowances of Rupees 2-8-0 per mensem each to Peons who have been discharged after rendering thirty years' service, in consequence of recent reductions of Establishment, and have not since been re-employed.

Ordered that copies of the foregoing Resolution be forwarded to the

Foreign, Home, Military, and Public Works Departments.

Governments of Bengal, Madras, Bombay, the North-Western Provinces, and the Punjab.

Governor of the Straits Settlements.

Accountant General, Government of India.

Military Finance Department.

All Deputy Auditors and Accountants General.

All Civil Paymasters.

(A true Extract.)

(Signed) J. E. COOKE,
*Assistant Secretary to the
Government of India.*

Communicated to the Civil Pension and other Departments of the Secretariat.

(True Extract.)

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

No. 242. Proceedings of the Madras Government in the Financial Department, dated 13th February 1864, No. 109.

Read the following Telegram from the Secretary to the Government of India, Financial Department, dated 13th February 1864, No. 100.

The Financial Resolution number 6,254 of the 11th December last is applicable to Peons discharged on reduction of Establishments since November sixty.

Communicated to the Revenue and Civil Pension Departments.

(True Extract.)

(Signed) W. H. KERR,
Deputy Secretary to Government.

No. 243. ORDER THEREON, 17th February 1864, No. 284.

Ordered to be communicated to the Board of Revenue and the Honorable Mr. Pelly. Mr. Pelly will request the Collectors to submit to Government applications in the prescribed form for pensioning the Peons discharged since November 1860, after rendering thirty years' service in consequence of reductions in the Establishments.

(Signed) J. D. SIM,
Secretary to Government.

No. 244. Read the following Proceedings of the Board of Revenue, dated 3rd February 1864, No. 721 :—

Read the following letter from the Collector of Tinnevely, dated 12th January 1864, No. 12.

With reference to the Proceedings of the Board of Revenue, dated 21st ultimo, No. 8,071, recommending to Government that Veerabadra Pillai be permitted to retain his present office of Sub-Division Serishtadar till the 26th September 1865, I have the honor to forward copy of a letter from the Acting Sub-Collector, dated the 5th instant, pointing out a clerical error in the Board's Proceedings in computing the term of service necessary to entitle Veerabadra Pillai to full pension under the new rules, and I request that the period up to which Veerabadra Pillai is to continue in his present post may be altered to 26th September 1866.

ENCLOSURE No. 1.

From F. M. KINDERSLEY, Esq., Acting Sub-Collector of Tinnevely, to J. SILVER, Esq., Collector of Tinnevely, dated 5th January 1864, No. 16.

SIR,

1. Referring to Proceedings of the Board of Revenue, No. 8,071 of the 21st December 1863, I have the honor to address you on what appears to me to be a clerical error in computing the term of service necessary to entitle Veerabadra Pillai, the Sub-division Serishtadar, to full pension under the new rules.

2. Under the Old Rules Veerabadra Pillai's service would have expired on the 26th January 1864, but under the New Rules absence on sick leave and service before the age of 22 does not count towards pension.

3. As pointed out in paragraph 4 of my letter, No. 134 of the 25th November last, Veerabadra Pillai entered the Government service at the age of 21, and was absent twenty months on sick leave.

4. The Board of Revenue in their Proceedings above referred to, recommend that "Veerabadra Pillai should retain office and present pay until the 26th September 1865 when he will have completed the term of service for full pension under the new rules," but this only allows for the twenty months' sick leave and still makes the one year's service prior to the age of 22 count towards pension.

5. As it might lead to further correspondence hereafter, I have thought it better to bring the matter at once to your notice that it may be finally settled.

(True Copy.)

(Signed) J. SILVER, Collector.

1. Submitted to Government with reference to their Order, dated 8th January 1864, No. 27, Revenue Department, and with the Board's recommendation that Veerabadra Pillai be permitted to serve till 26th September 1866 instead of 1865 as sanctioned.

2. The Board were misled by the Serishtadar's application in which the earlier date was mentioned.

No. 245.

ORDER THEREON, 17th February 1864, No. 285.

Ordered accordingly.

(Signed) J. D. SIM,
Secretary to Government.

No. 246.

Read the following letters :—

From J. L. LUSHINGTON, Esq., Acting Accountant General, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, dated Fort Saint George, 9th February 1864, No. 376.

SIR,

1. I have the honor to submit in original (to be returned) Proceedings of the Board of Revenue No. 399, dated 20th ultimo, together with copy of their previous Proceedings of the 6th idem, therein referred to, regarding the practice existing in this Office of holding direct communication with the Deputy Collector in charge of the Treasury in matters concerning the removal of treasure, which they consider to be objectionable, and are of opinion that the subject should be submitted for the decision of Government.

2. The practice of such direct communication appears to have been adopted for sometime past, to avoid delay in carrying out the instructions of this Office, when such required despatch, and till now has not been objected to.

3. In my opinion this course is very necessary, especially when the instructions and reply are communicated by telegrams, for it frequently happens that the Collector is absent from the Hoozoor Treasury on the duties of his District, and thus delay would ensue were he addressed instead of the Treasury Deputy.

4. When the case is not urgent the Deputy Collector would of course take his orders from the Collector, but when a sudden demand is made by telegram by the Government of India for the transmission of large sums to other Presidencies, as in two recent instances, this Office is under the necessity of employing the speediest means of effecting the object required, and unless its directions are addressed direct to the Officer actually in charge of the Treasury, the opportunity for the transmission of the treasure may frequently be lost.

5. A case in point has just occurred. On the 24th ultimo, a remittance of Rupees twenty-five lacs was ordered in a telegram from the Government of India, dated 22nd ultimo, to be sent immediately to Bombay. To enable me to comply with this order I addressed an urgent letter to the Deputy Collector in charge of the Treasury Nellore, on the 25th idem, requiring all the silver that could be spared after reserving sufficient for current expenditure to be sent down to Madras. On the 27th idem he replied that my letter had been referred for the orders of the Collector, and up to this time I have heard nothing further on the subject.

6. It is only in urgent cases that the Deputy Collector need act on his own responsibility; in ordinary cases he would in all probability be too glad to be relieved of responsibility by obtaining orders from the Collector.

7. In the case of supply Bills, drawn on different Treasuries, which are presented to the Deputy Collector, no reference is previously made by that Officer to the Collector whether they can be paid or not, though the Treasury may be largely drawn upon and to a larger extent than may have been anticipated by the Collector.

8. The Board consider that the Collector is the most competent judge of the requirements of his District; but as all the money requirements and transactions of the District are submitted to the Collector through the Treasury Officer, who furnishes to this Office the monthly Estimate and all receipts and disbursements of his District for the current and two ensuing months, and he must, I submit, be fully cognizant not only of the state of the Treasury but also of the requirements of the District.

9. Admitting that the Collector is responsible for the contents of his Treasury, and that he may be the most competent judge of the requirements of his District, it is only recommended that the Deputy in charge of the Treasury, who it must be admitted is also well acquainted with the requirements of the District, should act on his own responsibility on orders received from this Office, and only in urgent cases, and it appears to me that Government may with safety delegate to him this extent of authority.

No. 247. From J. L. LUSHINGTON, Esq., Acting Accountant General, to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, dated Fort Saint George, 13th February 1864, No. 382.

SIR,

1. In continuation of my letter No. 376, dated 9th instant, I have the honor to state that I have this day received intimation from the Deputy Collector of Nellore of the despatch on the 10th instant of two lakhs of Rupees to the Presidency, so that owing to the reference to the Collector it has taken just a fortnight to despatch the above amount after receiving an urgent requisition from this Office.

2. A similar requisition was made to the Deputy Collectors of Salem and Coimbatore, who, respectively, despatched three lakhs of Rupees within three days of receiving the telegram sent to them.

3. In the absence of all intimation regarding the Nellore remittance, I was obliged to make other arrangements for sending the money to Bombay, and wrote to the Collector on the 9th instant, countermanding his remittance, but probably my letter had not arrived in time to prevent its despatch.

4. I hope, therefore, the Government will be pleased to accede to the request contained in my letter above alluded to.

No. 248. ORDER THEREON, 17th February 1864, No. 286.

1. Considering that in communications between the Accountant General and the Collector on Treasury matters, the saving of time is often a great object, and that the Collector is frequently at a considerable distance from his head quarters, the Government think it desirable that the Accountant General should communicate direct with the Deputy Collector in charge. But when the Collector is at head quarters, the Deputy Collector will immediately obtain the Collector's orders on these communications. When the Collector is absent the Deputy Collector will refer the matter for his orders, unless it be of an ordinary character not requiring special instructions, or too urgent to admit of delay. In the latter case the Deputy Collector must of course act on the Accountant General's instructions to the best of his judgment, reporting immediately to the Collector what he has done.

2. The Government consider that when a Collector is likely to be absent from head quarters for a considerable period, as for instance during the settlement, the Board and the Accountant General should be furnished with a note of the places to which up to specified dates, communications requiring the Collector's personal and immediate attendance should be addressed.

(Signed) J. D. SIM,
Secretary to Government.

No. 249. Read the following letter from Messrs. LINE & Co., to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 1st February 1864:—

SIR,

1. We have the honor to acknowledge receipt of the Proceedings of Government No. 2318, dated the 21st December 1863, and to state that we have as requested forwarded to the Collector of Coimbatore two of Wanklyn's Cotton Hand Gins for trial.

2. We have eight more Gins on the same principle in store, and in the event of the Government wishing to make trial of them we shall have pleasure in placing them at their disposal.

3. We observe that the Gin forwarded with our letter of the 4th June last, has proved unserviceable. This failure must be attributed to the defective plan of the Gin, as remarked by the Board of Revenue, and not to its having been worn out by previous use, as it was never worked up to the time it left our hands.

No. 250. ORDER THEREON, 17th February 1864, No. 287.

Resolved that Messrs. Line & Co. be informed that no more Gins are required by Government at present.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Read the following letters:—

No. 251. From J. SILVER, Esq., Collector of Tinnevely, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Trichendoor, 2nd February 1864, No. 41.

SIR,

1. I have the honor to acknowledge the Order of Government, dated 14th January 1864, No. 75, transmitting seven papers for delivery to Captain Phipps, and directing that four of them being Dr. Kelaart's Reports on the Ceylon Pearl banks and the Natural History of the Pearl Oyster, be returned to Government after perusal.

2. The Superintendent of Pearl Banks is just now with me on the coast, for the purpose of examining the bank off Trichendoor, and discussing with me the subject of the proposed Oyster nursery shortly to be commenced. I have delivered to Captain Phipps the Reports by Mr. Vane and Mr. Twynam, and I return Dr. Kelaart's four Reports as requested, as Captain Phipps has already got copies of them.

No. 252. From JAMES SWAN, Esq., Colonial Secretary at Colombo, to the Chief Secretary to Government, Fort Saint George, dated Colombo, 30th January 1864, No. 4.

SIR,

Having laid before His Honor the Officer administering the Government, your letter No. 75A of the 14th instant, I am directed to acquaint you that there is no objection on the part of this Government to Dr. Kelaart's Reports being re-printed for distribution in the Madras Presidency.

Introductory Report on the Natural History of the Pearl Oyster of Ceylon.

1. Having understood that some account of my researches into the Natural History of the Pearl Oysters of Ceylon, is desirable, even at this early period of my labours, I shall endeavour briefly to sketch a Report, that can only be considered in the light of an Introduction to a more extensive and prolonged series of observations; which, if means are afforded me, may be brought to a more speedy conclusion than I have any prospect of doing at present.

2. Before I proceed to detail the results of my researches, since I was commissioned by His Excellency the Governor, in March last, to undertake this desirable investigation, I have to acknowledge the great facilities which the *aquarium* gives, for the investigation of the natural habits of Molluscs, and other moderately sized fresh and sea water animals. Without glass aquaria and a powerful microscope, I should not perhaps have obtained even that information on the minute anatomy and habits of the Pearl Oyster, which is embodied in this Introductory Report. Soon after my appointment, I ordered out large glass aquaria and other apparatus, which will be of service hereafter, to myself, or to those who may be engaged years hence, in reporting to Government, from time to time, the natural condition of the Oysters in their various banks. In the meantime, I have made use of large glass globes and Ceylon manufactured aquaria, made of thick crown glass, roman cement and slate, purchased from the Naval Stores. Large chatties too, and tubs, are also in use. The Oysters thrive best in chatties, but these do not afford the same opportunity of seeing their habits as glass sided aquaria. I have also, in addition to the abovenamed means of observation, had perforated wooden boxes, with a few Oysters in each, deposited in various depths of the sea; and latterly, I have used large canoes (ballams) for the same purpose;—lastly, though perhaps of most importance, I have had unexpected facilities of observation among the several small beds of Oysters, found in the inner Harbour of Trincomalie. They are found of all ages and sizes, at various depths, and different kinds of banks; so that no Naturalist has perhaps ever had the same opportunities of observing the habits of the Pearly Mollusc, as I have at present.

3. I cannot do better, than correct at the outset, some popular errors regarding the anatomy of the Pearl Oyster; and this I may perhaps do most simply, by describing, in a popular form,

the external and internal structure of the species of Mollusc producing the best Pearls of Ceylon.

4. The Mollusc, generally known as the Pearl Oyster, found in the Banks of Arripo, Chilaw, Trincomalie Harbour, and other parts of the Island, does not belong to the same *genus* as the edible Oyster of Europe, although, in its internal structure, it has a resemblance to it. The Pearl Mollusc resembles more the Mussel tribe than the Cyster; more particularly, as it has like the Mussel, a byssus or cable, by which it attaches itself to foreign substances, or to others of its kind. The only source of information that I know of on this subject, available to the Ceylon student, is to be found in "Lebeck's Account of the Pearl Fishery of Ceylon, 1797," to be seen in the Appendix to Captain Steuart's book. The description Mr. Lebeck gives, is very imperfect, and excites a smile in the modern Naturalist; but this imperfection is excusable, in any account written in the infancy of the science of Conchology, and when the Microscope was scarcely ever applied to anatomical studies of shells; at least not in Ceylon. The most glaring error in that description is the mistaking of "bluish spots" on the foot for "eyes," and the "ovaria" for "lungs." This Mollusc has no eyes; and the lungs, or gills, are in the front far away from the stomach, and occupy the middle space between the hinge and the anterior edge of the shell, easily seen when the valves are open; they look like four, or two pairs of whitish (in a few specimens the gills are of a black colour) semi-lunar combs or bands, stretched from side to side.

5. I have carefully examined Oysters of all ages, and have noted the structure of the shell, and of the animal within it; which will form the subject of illustration in a future Report. In this, I shall briefly describe the animal; as it is of the greatest importance, that a correct knowledge be first obtained of the animal structure, before a physiological account of its habits can be properly understood.

Synonyms.
Meleagrina margaritifera. Lamarck.
 The Pearl Oyster. *Pintadine mēreperte*.
Mootoo Chepee. Tamul, Sing.
Mytilus margaritiferus. Linn.
Margarita sinensis. Leach.
Avicula margaritifera. Roissy.
Avicula meleagrina. Blain.
Avicula margaritifera. Sowerby.
Avicula radiata. Leach.

Conchologists have long agreed that Lamarck was right in separating the "Pearl Oyster," *par excellence*, from the old genus *Avicula*, of which there are several species in Ceylon, some producing valueless pearls of a dusky blue and blackish colour. The only description of the Pearl Oyster of Ceylon I have access to, is Lamarck's, in his "*Histoire Naturelle sans Vertebres*," and that, too, is only of the shell.

"*Meleagrina testa, subquadrata, supernè rotundata, fusco virente. Albo radiata, lamellis per series longitudinalis imbreccatis, superioribus majoribus*."—Lamarck, vol. 7, p. 107.

6. The Ceylon shell is a variety of that above described. The white radiating lines are alternated with rays of a red or black colour. Doctor Templeton made it appear, that the Ceylon variety corresponded with Leach's description of his *Avicula radiata*. I am more inclined to believe that they are only accidental or occasional varieties. The shell, however, appears to attain a larger size in America, and in the Persian Gulph, than in the Seas of Ceylon. In the largest Ceylon shells, the red or black radiating lines become obsolete. If they are permanent varieties, they are both found in Ceylon. I have a faint recollection of having seen both varieties on the Pearl banks of Arripo. I had also a small perfectly white Pearl Oyster; this may be in Albino specimen, or Lamarck's *Meleagrina albina*. *M. testa albida irradiat, absolute squamosa; auriculus duabus semper distinctis*, originally found on the coasts of New Holland and Van Diemen's Land.

On removing the animal from the shell, the whole of the internal parts is seen enveloped in a membrano-muscular covering, called the "mantle," and known popularly in Ceylon as the "skin." The free border of the mantle lining each valve, dips downwards, to meet a similar veil on the opposite side; thus forming a kind of double fringed veil. The one set of tentacular fringe, in immediate contact with the shell, is composed of hairy tentacles, looking horizontally forwards the other, about three-eighths of an inch apart from the former, and lining the edge of the mantle, from side to side, looks downwards, and dove-tails with the tentacles of the opposite flap of the mantle. These tentacles consist of a series of long and short flat filaments—the long ones having lateral filamentous projections. The tentacles are exceedingly sensitive; and one would almost give them the power of seeing; for not only the touch of a feather, but the approach of one, when the animal is lively and in good health, makes them draw forwards, and perfectly shut out the intruder. As these molluscs have no organ of sight, I have no doubt that the delicate nerves which are distributed through the mantle and its tentacular processes, possess in some degree the senso answering to vision in other animals, as well as of touch; for an Oyster will be observed rapidly to close its valves on the approach to the aquarium of a lighted candle, or even the approach of a hand, or the shadow of a person, near the glass sides of a vessel in which it is confined. I should not, in a popular Report, advert to this physiological subject, but that the senses of the Oyster have a great deal to do with its habits, not only in the aquarium, but also in its native bed. Were it not for these delicate fringes surrounding the mantle, the softer parts of the Oyster would easily become the food of a host of carnivorous creatures, abounding in the sea; and many more Pearls would drop out of the shell; than do now with such sentinels at the entrance of its external rim. The mantle is the only organ the animal has for the formation of the shell; the increase of the lateral dimensions of which, and the formation of the pearly nacre, and Pearls, depending upon the condition of this important investment. If it is injured, the pearly matter is not secreted in such abundance over the shell, or if, by some cause, it becomes retracted, the shell does not grow rapidly, and the mother-of-pearl lining is jagged at the edge, and is not of the usual brilliant colour. However, its temporary retraction facilitates the ingress of sand and other irritating particles, which doubtless become the nuclei of many a Pearl, as will be hereafter observed. The forepart of the mantle is coloured and rayed like the shell. The colouring matter is secreted by glands found in those parts. This glandular secretion serves the purpose of increasing the lateral and longitudinal dimensions of the shell. It is after this is deposited, that the pearly secretion (nacre) is applied to the inner wall of the shell, which, concreting or solidifying, increases its thickness. The pearly fluid is secreted by nearly the whole external surface of the mantle. It will be thus clearly understood, that when a grain of sand or the larva of an insect is introduced between the mantle and shell, it will become covered over with the pearly secretion; which always going on, is augmented at the part where the foreign matter lies. This phenomenon I have detected with the aid of the Microscope, in its very earliest stage.

About one and a quarter inch from the rim of the shell, is seen a pair of gills, like four segments of a circle, or semilunar combs, stretching transversely from one side to the other, the convexity looking forwards. There is a vacant space between the concave surface of the gills and the body of the Oyster. The adductor muscle, called "grizzle," is now seen, covered over with a delicate membrane. This muscle is attached to the inner surface of the both shells. On one side (the left, when the Oyster is placed with the hinge next the observer,) is seen a short, conical, tubular, sharp-pointed prolongation; this is the terminal end of the intestines; it looks like a sharp-pointed claw. The intestine is short; leaving the stomach, it winds round the adductor muscle, and terminates, as I have just remarked, on the side opposite to where the mouth is placed. There is always an unclosed space, between the edges of the mantle, when the tentacles are brought together, admitting of the free passage of excrementitious matter; and it was through the same opening between the mantle, that I observed, on one occasion, the ova escape, in a cloudy stream, which continued to pass into the water for nearly 15 minutes. I failed to detect the immediate part of the animal through which the ova found their exit;

and I have not been able to detect a regular oviduct. The ovaria, when distended with ova, cover nearly the whole of the stomach, heart, and liver, and project even on the conical caecal process of the stomach, and also on the base of the foot. The stomach is very small, placed in the centre of the liver; the oesophagus is very narrow, scarcely admitting a moderate sized probe; it is about 3 lines long. The mouth, situated near the hinge, behind the foot and byssus, is a horizontal slit, of about 3 lines in length, in the duplicature of the lower pair of labial palps. These palps are large, broad, truncated anteriorly, and rounded on the sides; the inner surface plaited, or rather grooved. The sense of feeling, or touch, is no doubt, by this rugose structure, greatly increased. The palps serve the animal as organs of touch, if not of taste; they also serve to collect food, and give the animal the power of rejecting indigestible particles of matter, or such substances as might prove injurious.

I have, through the Microscope, ascertained the kind of food Pearl Oysters live on. This consists of minute algæ or weeds, animalcules and shells, called Foraminifera. Diatoms also, those minute vegetable forms which can scarcely be detected with the naked eye, are found growing on the external surface of the shell; where a host of infusorial and microscopical objects likewise find a pasturage. So that the Oyster may be said to carry on its back, the food upon which it lives. The siliceous internal skeletons of these Diatoms, I have detected in the excrementitious matter of the Oyster. It will be a subject for future enquiry, whether any of these sharp pointed skeletons do not permeate the coats of the mantle, and thus become nuclei of Pearls. I have, on examination of "seedling" pearls, found the skeleton of a *Navicula*, (species of Diatom) among the ova; but whether this proceeded from the stomach of the animal, or got there by passing under the mantle, it was not possible for me to determine.

The Pearl Oyster, like other Bivalves, (Conchiferae) are all Monœceous, or rather hermaphrodites; though, properly speaking, they can neither be said to belong to one or two sexes, for, with the exception of the presence of ovaria (or egg bags,) no other sexual organ has been yet discovered. Doctor Johnson, in his valuable work on Conchology, remarks on *Conchiferae*, "that every individual is sufficient to its own felicity." But however correct this may be, regarding the feeling of sexual gratification, it is clearly established by M. Rudolph Wagner, that in some Acephalous bivalves, as likewise in *Tunicata*, *Gasteropods* and *Polyps*, the ovaries of some individuals contain a milky fluid, instead of ova; and that this milky fluid contains *spermatozoa*, (seminal animalcules). I have now to add the Pearl Oyster (*Meleagrina Margaritifera*) as another of the bivalves species of Mollusc, which has individuals with spermatozoa, or seminal fluid, in organs similar to those which in a larger number of individuals contain ova, or eggs. It will not, perhaps, be necessary further to discuss this important subject, than to remark, that the Native divers' idea, that, "there are male and female Pearl Oysters," is not altogether fabulous. The important part which the male Oyster must play in the formation of banks of Oysters, is self-evident, if it can be clearly established, that the ova absolutely require the vivifying influence of a male fluid. I have not seen more than three or four individuals with this milky fluid, in 100 Oysters; nor have I yet satisfactorily made out any difference in the characters of the shells of the two supposed sexes. The Native divers' opinion quoted by Captain Stuart and Mr. Lebeck, viz., that "the large flat ones they call males, and those that are thick, concave, and vaulted, they call females or Peedoo Chippy," is not borne out by my microscopical observations. I found well formed ova in Oysters which were broad and flat. It is quite possible, however, that in the course of this investigation, some external marks may be discovered, by which the male Oyster can be distinguished from the female. From the very small number of males (about 3 to 100) to females, I can easily fancy, that if by some natural or artificial cause, the males are destroyed, the banks will not be enlarged; and that in time, they will become extinct; i. e., supposing the majority of Naturalists are correct in their present view of the Diœceous character of Oysters. It is just as likely, that Mr. Garner's opinion will ultimately prevail; viz., "that the organs called ovaria, do at certain periods, secrete the seminal fluid, which impregnates the ova contained in them; and is then discharged as an excretion by the oviducts." To this observation of Garner I have to oppose the fact, that not a trace of ova

was seen in the ovaria of the supposed male Pearl Oysters, which were distended with the milky fluid at the time when the ovaria of other Oysters were distended with ova.

8. The last, though not the least important part of the animal, is the foot. This important member, which has so many useful services to perform in acephalous molluscs, requires a more than ordinary consideration. It is that long, brown, leech-like member, which is seen when the animal is at rest, coiled up in a corner on the right side, above the byssus, which, when protruding out of the shell, and moving about, gives one the popular idea of a tongue. It is of a dark brown colour above, and whitish beneath; in middle age it is speckled. It is composed of longitudinal and transverse muscular fibres, the latter interlacing between the former, which proceed in two columnar masses from each side of the adductor muscle; between the bundles of fibres, are placed the abdominal viscera. From its base is sent off, posteriorly, a glistening white fibrous band; this is attached to the duplicature of the mantle, near the angle of the valves. Thus, the foot is seen to be admirably adapted for locomotive powers; and also serves, by its connection with the adductor muscle, to lengthen or shorten the cable or byssus. The foot, in a full sized Oyster, is about two and a half inches long when extended; at rest, it is not more than one and a half inch in length. It is broad at the base, tapering to a conical point; the upper surface is rounded and smooth, the lower flattened and grooved. The groove extending from the base, terminates at the point in an oval cup-like fosset. This groove is lined by a secreting membrane, and is an exact mould for the formation of the byssus, at the will of the animal. When it finds a necessity for making one, the foot is protruded out of the shell, and with the tip it seeks out a spot, where it can rest the terminal disc of the groove. If not satisfied with the substance or position of the stone or any other matter on which it rests, it removes to another more suitable spot; for a few minutes (say five or six, if the animal is strong) it rests, and is then retracted within the shell, leaving behind a strong fibre with an oval disc, of the form of the groove in the foot. This whitish fibre is attached to the base of the foot at one end, and to the rock, or to the shell of another Oyster, at the other. In a day or two, this fibre becomes of a bronzed greenish colour, and looks like hair, with a broad flattened oval root attached to the rock. This process is again and again repeated, at intervals of a few minutes, till a sufficiently strong cable is formed. In a large Oyster, removed from the sea, upwards of fifty such fibres form a thick strong cable or byssus, which is attached to the base of the foot by a bifurcated fleshy root. The animal cannot detach the byssus from the rock to which it is attached, but it has the power of casting it off its own body and leaving it behind, (like a ship letting slip her cable and anchor in a storm, and sailing off to sea) in order to make another byssus, either on the same rock, or on any other convenient place.

I observed all this process in the aquarium, at a very early period of my investigations; and was not surprised to find, that the Pearl Oyster having nearly the same organs as the Mussel, should form and reform its byssus. But I was agreeably satisfied in learning by these observations, that Captain Stuart, in his valuable and interesting Monograph on the Pearl Fisheries of Ceylon, was incorrect in denying to the Pearl Oyster this faculty. He states, that "it is not believed that Pearl Oysters have the power to detach themselves, or to remove at their own will." I have not only satisfied myself, and many friends who have seen the Oysters in the aquaria which I have established, that the Pearl Oyster can detach or unmoor itself, but likewise that it walks away with its foot foremost, and the shell behind; and does not, as Captain Stuart observes, "more with its hinges in advance." This "shuffling" movement alone attracted Captain Stuart's attention, but it is an unimportant one; as all bivalves without a byssus have it, and it is independent of the will of the animal, owing to the valves being opened and closed for the purpose of respiration. How imperfect must Captain Stuart, a candid inquirer, now say, have been his long observations, when the Oyster is seen, night after night, taking a walk round the inside of a chatty, or mounting the glass side of a vivarium, forming, here and there, a byssus. It is most unfortunate, that he and others should not have made these observations, which are so simple in their nature, but yet conclusive of the possibility "of translating Pearl Oysters from their original rocky beds to other more convenient locations."

Who can tell what the results might have been, had Dr. Wright's views been carried out? I know of my medical brother's Report (made I believe in 1803), only from the brief notice taken of it in Mr. Boyd's observations, and quoted by Captain Steuart, in the Appendix to his work (page 53). Mr. Boyd's observations clearly indicate, that Dr. Wright proposed, some thirty years ago, the transplanting the animals to places convenient for fishing them, when they arrive at maturity. Either Dr. Wright did not observe the facility with which the Oyster reforms its byssus; or he was misunderstood by Mr. Boyd, who remarks further on, "that surely as the animal has not the power of regaining its adhesion, after it is once detached, it cannot, when once broken away from its attachment, fix itself again, and must either perish, or be carried away by the current."

Now, it is very gratifying to me to be able to speak positively on this subject; and this I do hopefully, as I have observed the Pearl Oyster detaching itself spontaneously from its old moorings, in a glass vivarium, and attaching itself to another part of the glass vessel, not once only; but have noticed, that some Oysters will go through this process a dozen times; in less than a month. In addition to the above related facts, I have successfully established a colony of Pearl Oysters near Fort Frederick, in the open sea, at various depths; and have also Oysters which have been living for several months in wooden boxes, finger glasses, glass globes, chatties, and large canoes, sunk in the sea. Some were thrown into the sea, after being removed from the inner harbour and kept in my house in chatties and tubs for two and three days. The byssus of most of them had been broken and torn from the rock. These they have cast off, and are now living attached to each other, and to pieces of coral, and to rocks, exposed to all the influences of the sea.

9. When an Oyster is first put into a vivarium, it sickens, *i. e.*, the mantle becomes retracted, and a collapse is observed;—in a few hours it revives, but, with few exceptions, it is on the third or fourth day, that the portion of byssus attached to the foot of the animal, is shaken or cast off, and the animal puts out its foot and forms another near the spot where it lies; or walks, by a snail-like motion of its foot, to, or up the side of the glass, to the level of the water, and there fixes itself. Some of the Oysters which were thrown into the sea, are now seen growing on the sides of rocks, four and five feet from the bottom.

I am not surprised at these results, for the edible Oysters, without a byssus, have been known for ages to bear translating with advantage. If Oysters in artificial beds in England can live and breed, I see no reason why the Pearl Oyster should not do the same, and, like the edible Oyster, yield a large revenue; or prove remunerative to private individuals, who may undertake the establishment of new banks.

10. I have one other subject, connected with the interior economy of the Pearl Oyster, to report upon; and which the microscope which Government aided me in procuring, has enabled me to investigate very satisfactorily.

My observations commenced about the middle of March last; although I was not officially connected with the Ceylon Government till the 1st of May. I have ever since made monthly observations regarding the fecundation of Oysters; with the following results. In March, and all through April, May and June, every Oyster I opened, young and old, contained ova in the ovaria, except the few which had the seminal milky fluid; so that the *Meleagrina*, like the edible Oyster is in spawn almost from its birth. A precocity serving a useful purpose no doubt; and its practical bearing easily understood. From July to the present date, the Oysters examined did not all contain ova; some of the ovaria were only half full; others contained a very small quantity. It will be very interesting to proceed with these monthly examinations, and to ascertain, whether the Oyster is only in spawn at certain periods of the year; and, if possible, to determine whether it spawns more than once in twelve-months. Nearly all the 100 Oysters from the Pearl Banks of Arripo, kindly sent to me by Mr. Vane, contained ova, their form preserved, although saturated with arrack. Under the microscope the ovum is seen to be pear-shaped; each measured $\frac{1}{1000}$ part of an inch in diameter, at its broadest part; longitudinally it is $\frac{6}{1000}$ with a short pedicle attached. I have calculated, with the micrometer, the number of eggs con-

tained in the ovaria of an Oyster of five or six years of age, and I find that there cannot be less than twelve millions. Leuwenhook states, that ten million eggs exist in one European edible Oyster. If we consider how few of these millions of eggs can arrive at the mature condition of a living Oyster, and the great demand that man makes upon the species for his gratification; we can only see in this great fact, the bountiful provision made by the Creator for a wise and beneficial purpose.

11. In concluding this first Report, I shall briefly recapitulate the important discoveries I have already made.

1st. The Pearl Oyster is more tenacious of life, than any bivalve Mollusc I am acquainted with. It can live even in brackish water, and in places so shallow, that it must be exposed for three or four hours daily to the sun, and other atmospheric influences.

2nd. That it has locomotive powers, beyond any idea which can be formed from former observations.

3rd. That the power of moving from place to place, is inherent, and absolutely necessary in early life, for the due performance of the animal functions. This is obvious from the fact, that if a cluster of young Oysters stayed permanently in one place, adhering to each other, the growth of the animal, and particularly of its shell, would be prevented.

4th. That the Pearl Oyster will move about in search of food, if the locality in which it is originally placed is not rich in its natural supplies.

5th. That it will move from its original situation, if the water becomes impure, either from the decomposition of vegetable or animal matter, or muddy; and, probably too, if there is a large influx of fresh water.

6th. That if the water is agitated to an inordinate degree, the Oyster will leave its old mooring place and seek another.

7th. That a thunder storm will kill some in an aquarium. (Query, if thunder storms have similar fatal effects on Oysters lying deep in the sea?)

8th. That the animal can unfix itself from its byssus; and that crabs, shrimps, and other creatures, force them to form a new byssus, by nibbling through the old one.

9th. That it can re-form its byssus at pleasure, if in good health and condition.

10th. That it can live for a long time, without forming a byssus; and that it will re-form a byssus when it has recovered its strength.

11th. That the power of re-forming its byssus, is not confined to the young animal; but that the largest living Oyster I have seen, can re-form it in an aquarium, as well as in the depths of the sea, but not so actively as the young and middle aged.

12th. Pearl Oysters are gregarious in their habits. In placing several young Oysters in different parts of an aquarium, they will sooner or later be found attached to each other. The older ones have also this desire; but their heavy shells impede their motion, and they are contented to remain apart from their fellows.

13th. That taking the foregoing facts into account, there appears to be no reason why Pearl Oysters should not be translated from their native beds, and made to colonize other parts of the sea.

14th. That the young, as well as the old, are in spawn from March to September; and that probably there is no stated period for spawning.

15th. The whole occupation of the Oyster, when fixed to a spot, appears to be, keeping its valves open, and admitting food to its mouth. For several hours the valves remain open, they then close for a few minutes, or for an hour or two, then open again. At night, the valves remain generally open till towards daylight, then they close, and remain so till the sun shines brightly over the horizon. It is during the early part of the night, or soon after sunset, that they exercise, *when required*, their locomotive powers. I have watched the Oysters in aquaria for nearly a whole night; and they appear to be then active in moving and attaching themselves to new localities. During the day, I have only seen, on one occasion, an Oyster form a new byssus. This nocturnal habit, is doubtless an instinctive precaution; for should Oysters move

during the day, they are more likely to become the food of fishes, and other animals which prey upon them. Their movements are instinctive, and guided by the sense of touch. Darkness suits them better than daylight, of the difference of which they are very sensitive.

16th. Most of the Oysters in which I have found Pearls, had external marks of having been retarded in their lateral growth, and displaced in early life from their fixed position on a bank. I am inclined to believe, that Oysters which have abundance of food, and are not disturbed, remain fixed for the last two or three years of their growth to one spot. These are less likely to have a large proportion of pearl bearing individuals among them. This of course requires more extensive practical observation, either on the beds in the harbour of Trincomalie, or on the Pearl banks of Arripo.

17th. With reference to the formation of Pearls, I have nothing new to add to the accounts found in the best modern books on the subject; except that one, which modifies the view taken by Sir E. Home; viz., that Pearls are formed from abortive ova. I believe the ova left behind in the ovaria, are not the nuclei of Pearls, but that the ova which escape through the distended coats of an overgrown ovarium, and are imbedded in the interstices of the mantle, become nuclei of Pearls formed in this situation. I have repeatedly examined seed, or young pearls, in process of formation; and with a magnifying power of 1-5 inch lens, I was able to see distinctly, the outlines of two and three ova through the first or superficial layer of nacre, surrounded by groups of ova. It can be readily understood how an overcharged ovarium will, by some accident, or spontaneous evolution, have its coats ruptured, allowing the ova to escape and become inserted in the contiguous attenuated parts of the mantle. As Pearls are more usually found imbedded in the mantle near the hinge, the most likely place where the ovarium is liable to rupture, I consider this very conclusive of the new theory I have here proposed. I may also observe, that I have seen the vestiges, or cicatrices, in the mantle where the Pearls once existed. Though Pearls originate in the mantle, when large they work their way out, and lie loose between it and the shell; or become attached to the "Mother-of-pearl" surface of the latter. I have no doubt that Pearls can work their way out from this position, and be found entangled in the meshes of the byssus. I also consider it very possible, that an overdistended ovarium is one of the causes of Pearls being disengaged from the Oyster and lost. If this be really the case, it will easily account for the singular fact, that a sample of Oysters, fished in the month of October, will yield a larger proportion of Pearls, than a batch of Oysters fished from the same bank in the months of April and May of the following year. These observations are somewhat suggestive, and can be improved upon by future investigation.

12. I have now drawn to a conclusion this Report, which, I fear, has extended to a greater length than will suit the patience of the reader. But the subject being one which has been so long neglected and so little understood, I hope that the Government which has engaged my services, if they do not consider my endeavours as already productive of some practical results, will, at least, see in these researches, glimpses of future success. It is due to Sir Henry Ward, here to acknowledge my grateful thanks, in which my brother Naturalists in all parts of the world, will, I am sure, join, for the gracious manner in which my humble services have been retained, for investigating, fundamentally and practically, the Natural History of a species of shells, which from the darkest ages of the world to the present, has been considered of inestimable value in producing one of the richest of gems. Time was, when the product of Pearl Oyster fisheries founded cities in South America and the Red Sea. But what is the state of the Islands of the Red Sea, "whose merchants were Princes"?—They are now thinly inhabited by a miserable race of fishermen. The sites of some of the Oyster banks in South America are not even now known; they have been destroyed by being overfished. New beds are doubtless forming in localities to be yet known to future generations. Ceylon Pearl banks were once on the point of sinking into the same fate, but for the subsequent observance of more caution. I was present at two of the largest fisheries ever made off Arripo in 1835 and 1836. The Oysters fished during the first half of the fishery were full sized, and yielded a good price, most of the speculators making handsome profits. Government was encouraged to pursue the fishery; young Oysters

were taken up; many of the purchasers, inflated with former gains, purchased readily, and were ruined; and, I believe, to this day, these over, or prematurely, fished banks, have not been very productive; although twenty years have since elapsed. If the same incautions and unscientific plan were adopted on the Oyster banks in England, similar results would soon be perceived there. Not a "Native" would be had in London, nor even a cultivated one seen any where. If Government desires to have a steady, and not a precarious revenue, from Pearl Oyster fisheries, let good laws protect the beds already known, and those that are now forming; and let means be adopted to secure their increase and growth. In one year more Oysters are consumed in England, than were fished on the banks of Arripo last year; and this consumption is repeated year after year, without exhaustion; simply because the natural laws having been once found out, they are allowed to operate fairly. It will indeed be a very great source of satisfaction to me, if any of the natural laws I have described in this Report, suggest to Government, an improved system of management.

13. My attention has also been directed to the natural History of the Tangleam Oyster, *Placuna placenta*. I have a few still alive, which were translated in May last. If this Oyster can be successfully translated, the whole of Batticaloa lake might be converted into a large *Ostrearium*. *Placuna placenta* has no byssus, and can, therefore, be more readily transported. Their removal from their native beds, does not necessarily destroy the internal parts. About one-third of the Pearl Oyster *Meleagrana*, die from being injured by the force necessarily applied when detaching them from the rocks to which they adhere.

14. I have also lately "doctored" some Pearl Oysters, according to the plan adopted by the Chinese, in the case of the large fresh water mussel; but which method, I believe, has never been attempted with the real Pearl Oysters. Time and further experience are required to ascertain the results of this practice in Ceylon. Dr. Gray, of the British Museum, has, I believe, by the application of the same means, succeeded in producing Pearls in the edible Mussel or Oyster of England. It may therefore be hoped, that I shall eventually succeed with the Pearl Oyster of Ceylon. All that I can at present say, is that they do not die under the operation, and that they are still living, having also reformed new byssuses. This is the only way the period required for the formation of good sized Pearls can be ascertained. There are some other points in the natural habits of the Pearl Oyster, which I reserve for future Reports; as precipitate conclusions may mislead the Government.

Trincomalie,
24th September 1867.

E. F. KELAART, M. D.,
Fellow of the Linnæan Society.

Report on the Tangleam Pearl Oyster Fishery.

The Oyster found in the Tangleam lake, and from which Pearls are obtained, is the *Placuna placenta*, "Vitre Chinoise" of some French writers, and the "Window Oyster" of English travellers in China,—the shells, from their semi-transparency, being used for windows. The *Placuna* belongs to the same family of Conchiferous Molluscs as the edible Oysters of Europe and of this country. It has no resemblance (except slightly in the animal structure) to the shells of the Arripo Oyster *Meleagrana*. When full grown, the valves (shells) measure, at their broadest transverse diameter, from 6 to 7 inches; and their longest longitudinal diameter is about the same; some, half an inch more. They arrive at maturity sooner than the *Meleagrana margaritifera*, and like the Arripo Pearl Oyster, the young also have ova. I am not able from my own observation (having been only a few months engaged in these researches) to say, in how many years this Oyster arrives at perfection. But from the appearance of shells of all sizes, and the history of the Tangleam Pearl fisheries since 1839, I should say, that in three years, this bivalve Mollusc attains its adult age; and, that after that, it dies. It appears to thrive best in brackish water, but a large influx of fresh water (from rivers) kills them. Instances have been known, when a large number of young and old Oysters died in Tangleam lake, during some very rainy seasons, when the rivers which empty into the lake brought down an unusual quantity of fresh water. If ever the channel, which was once proposed to be cut through the neck

of land which connects the lake with the Trincomalie harbour, is made, this cause of mortality will more rarely occur, perhaps never again exist.

From the flattened formation of the shells, Pearls are very liable to drop out when the animal reaches its full growth; I would therefore fix, as the best period for fishing, the time when the animal has closed its supposed two years' age, or when the shell measures from $5\frac{1}{2}$ to 6 inches in transverse diameter.

I have inspected the Tamblegam bank this week, and am sorry to report, that there is no prospect of even an average good fishery before the middle of 1859. The banks have been over-fished. The Natcha Cooda bank is completely destroyed. The renter in 1856, left scarcely any Oysters behind, and this portion of the bank will, consequently, be unproductive for many years; possibly never again, unless Government should re-stock it.

Nothing could have been more prejudicial to the interests of the Government, than to have leased out the bank by the year. The Government Agents who could have acted so unwisely as to lease out to native renters a small bank of Pearl Oysters for three consecutive years, without any stipulation as to the size of the Oysters to be fished, must have lost sight of the natural laws of re-production and multiplication of species, known even to the Native divers. It is therefore very gratifying to observe, that the present Government Agent, Mr. Morris, takes great interest in my researches; that he is alive to the importance of the Naturalist's opinion, and has recommended that all young Oysters be thrown back into the lake; a measure which I had the opportunity of suggesting to His Excellency the Governor in March last, but which, I believe, was only partially acted upon, during the last Pearl fishery at Arripo.

I watched the number of Oysters fished during the two days I was lately at Tamblegam (Keenear), and have to report, that there could not have been less than 30,000, on each day. More than two-thirds of this number were young, and had better have been left in the lake for another year or more. The renter is evidently making the most of the few months he has yet liberty to fish, or rather ruin the bank. The Tamblegam Wanniah, and all the divers, whom I questioned on the subject, stated, that in the early part of the present year more than 50,000 Oysters were fished daily. It is therefore impossible to arrive at any other conclusion, than that the former renters mis-represented the state of their finances, from the Pearl banks, when they got Government to remit some portion of the rent, and had the fishery re-sold for a smaller sum, to an other native,—a relative, I am informed, of one of the original renters.

All Oysters are very prolific, and the *Piacuna* is not an exception to the rule; for, at the lowest calculation, in three years, there must have been fished from this bank, upwards of 18 millions of Oysters, supposing that there were only 200 fishing days in each year. The renters' share must have been (allowing five shillings for each thousand Oysters) nearly £2,250, from which, deducting the three years' rent, viz., £901, they must have derived a profit of at least £1,250. To this profit must be added another source of gain, (a very ingenious one) from the divers' share of Oysters. The diver is allowed half the quantity fished, but he is not permitted to sell the Oyster at the best market, or to the highest bidder. He is obliged to open the Oysters when fresh, and sell to the renter all the Pearls, at a fixed rate, which the renter takes good care shall be below the market value. Any plan therefore, which may relieve the diver of this grievance, will, I am sure, be thankfully welcomed by at least 200 individuals, whose chief means of living is by diving for Pearl Oysters.

Oysters of upwards of two years of age, (i. e. about six inches broad) are worth at least ten shillings a thousand, but if there is any competition, they may be sold for even fifteen shillings a thousand; for although the Pearls they produce are about two-thirds less in value than those from the Arripo Pearl Oyster, (*Meleagrina*), the quantity obtained in 1,000 Oysters, is at least three times more than what is obtained in a similar number from the Arripo banks.

Upon these considerations, I have to submit for the future guidance of Government, the following proposals:—

1st. That the banks be allowed to remain undisturbed for 18 months after the termination of the present fishery.

2nd. That future fisheries be conducted by Government Officers, and the Oysters sold to the highest bidder.

3rd. That the fishery be held only for two or three months in the year; say April, May and June, and that a sufficient number of boats be employed daily, so as to have the matured Oysters fished during this period.

4th. That the banks be carefully watched, and placed under the immediate supervision of the Tamblegam Modliar, to whom a per centage might be promised on the net profits of each fishery which yields to Government more than £500. I suggest this per centage, well knowing, that any extra work thus thrown upon a native official, will be badly performed, unless paid for according to the value of his labour.

5th. That no Oyster under $5\frac{1}{2}$ inches broad, be allowed to be removed from the banks.

6th. That a fourth share of the Oysters fished be *bona fide* the divers' share, which they shall be at liberty to dispose of to the best advantage for themselves.

7th. That those parts of the Tamblegam lake which have been denuded of Oysters by overfishing, be re-stocked with young Oysters, found in the shallow parts of the lake, or near its margin; which if left in their present position, are very likely to be clandestinely removed at night, although the banks may be strictly watched.

8th. That Government endeavour to fish up the Oysters by dredging, instead of the present pernicious method of divers walking over most parts of the bank, searching for them with their feet; by which means, they crush the young Oysters and destroy the spawn.

This Oyster, having no byssus, is not attached to any hard substance; nor is it cemented, like some of the edible Oysters, by the hinge, or by one of the valves, to any object, but lies either flat on the mud, or is fixed loosely in a semi-vertical position, with the wedge-shaped hinge buried in the mud. It follows, therefore, that they can be removed with great facility with the ordinary Oyster dredge.

The young Oysters taken up by the dredge can be returned immediately to the lake; or collected and then deposited in some suitable place, previously selected by the supervisor.

I have no doubt, in my own mind, that by proper supervision and care, the Tamblegam lake Oyster Fishery, may be made to yield in a few years, at least, £1,500 every second year. For the last 18 years, the average annual revenue to Government was only £344.

In order to secure this revenue for future years, it is necessary that the present renter's proceedings be watched; and, that he be obliged strictly to observe the condition of his bond, viz.: "That the Fishery of the said Pearl banks shall be carefully and providently carried on by the Renter and others, his servants, so as to cause no damage or injury to the said Pearl banks."

If, in the opinion of the Government, the above condition does not enjoin the renter to prevent divers taking up young Oysters, I think it will be worth while to pay him £50 or more, and take his lease from him; for, at the rate he is now fishing and bringing up daily 5,000 or 6,000 young Oysters, scarcely more than eight months old, and which cannot yield more than six-pence worth of Pearl in each thousand, even if they do that, the bank, which now promises to give a tolerably good fishery in June 1859, may, like the Natcha Cooda bank, be unproductive for many years. I would therefore suggest, that a Government Officer be immediately sent to the fishery to prevent further mischief being done.

I cannot help again observing in this Report, that it is worthy the attention of Government, to stock the various salt lakes of Ceylon with this species of Oyster. The lakes of Calpentyn, Putlam, Batticaloa and Hambantotte, if stocked with the "Window Oyster," will yield a very handsome revenue. I have availed myself of the present opportunity to remove about 1,200 middle-aged Oysters (which the renter gave me) to Yard Cove in Trincomalie harbour, where the muddy bottom promises to be suitable for breeding them. But the experiment should be made on a larger scale, to test the full value of translating these Oysters to new localities; this I am not able to do from want of funds to meet the necessary expenses. I have already, in my

former Report on the Natural History of Pearl Oysters, reported, that some of the Oysters, which were placed in other parts of the sea in May last, are still living.

Trincomalie,
3rd October 1857.

(Signed) E. F. KELAART, M. D.

Report on the Pearl Banks of Arripo for season 1858, by E. F. KELAART, M. D. F. L. S.

Having concluded my researches for this season, on the Pearl Banks of Arripo, I have the honor to submit the following report to His Excellency the Governor.

The Condatchy Bank, which was reported to contain, last year, large quantity of Oysters in shallow water, (three fathoms), does not at present contain many matured Oysters. A few only of a middle size are found there. But in deeper water, near the former bed, Oysters of various sizes are found in small clusters on stones, and a few large ones, attached to sea weeds. This looks as if the Oysters are spreading into deep parts of the sea. There not being sufficient quantity of large Oysters in this Bank, I have not been able to determine what quantities of pearls these Oysters yield. One out of about twelve opened, contained a few small pearls.

A few small Oysters are found scattered in various parts of the sea, in all depths. But it will be years, before large beds can be formed from these scattered ones.

The Cheval Paar Bank, fished this year, has, in my opinion Oysters of two different ages, but so intermixed one with the other, that it is impossible to fish for the larger, without bringing up also the smaller ones. The proportion of small to large ones, is, in some part of the banks, 1 to 3, in other parts as 1 to 2.

I totally differ in opinion from the Adigar of Manaar as to this large number of small Oysters being of the same age as the larger ones. His comparison of them to "small men and women, and large men and women, though of the same ages," may hold good in few cases. But when we find so large a proportion of Oysters, whose shells and internal parts positively demonstrate their youth, I am certainly disposed to place more confidence in my own opinion, and that of the Maniagar of Jaffna, and natives who are purchasers of the Oysters, viz., that the Oysters found in this bed, are of more than one age. The Oysters whose growth has been stunted, have very different characters;—their shells are thick, and there is not the same length of pliable edge, which young Oysters have; the adductor muscle and other parts of the Oyster bear also the marks of age. The muscle is hard and stouter, in the adult, and further removed from the hinge; the foot is firmer and more speckled, and the groove under the foot is irregular; the liver cuts firmer; and the nacreous part of the shell has a thick edge in the adult Oyster.

The fact that good Pearls are also found in these second sized Oysters, does not show, that they are as old as the larger ones. There are other causes which doubtless come into operation here, part of which only can, in this second stage of my inquiry, be demonstrated. The presence of a worm (a species of *Filaria*) found in the Oysters, has, I am positive, much to do with the formation of Pearls. I would rather reserve this part of my investigation for longer experience. But this much I can say at present, with perfect safety; that whenever I found good pearls in a batch of Oysters, I found this worm and its eggs in large numbers in the liver, ovary, mantle, and other parts of the Oyster.

My researches here, have quite proved to me, and will also prove to others, who will carefully and without prejudice examine for themselves, that the ova of the Oysters and the ova of worms, form the nuclei of many pearls found in the soft parts of the animal; and that sand, portions of sea weed, larva of insects, &c., form the nuclei of the shell pearls, or pearls attached to the shell. I have specimens demonstrating this even to the naked eye.

It was the celebrated Sir Everard Home, who, I believe, first started the doctrine of eggs being the nuclei of pearls. But this theory has been contradicted by other writers. I have however, in my Report of last year, stated how escaped ova could readily form such nuclei, and now I have the pleasure of announcing to the scientific world that I found the ovaries of a Pearl oyster filled with pearls of various size and shape. I have preserved the specimen for transmission

to Professor Owen, to be by him placed on the shelves of the Museum of the Royal College of Surgeons as a proof of the accuracy of the late Sir Everard Home's doctrine, which has for many years been exploded. I obtained from one of the ovaries as many as thirty-two pearls, and the other egg bag, still unopened, seems to contain as many more. It will now indeed be a curious question, where the pearly matter forming the pearl found in the ovaries was derived from. Sections of these pearls shew the same form of nuclei as pearls found in some parts of the mantle; and the large irregular ones, have more than one such nucleus. The mantle was found adhering to the ovaries as if it was the result of adhesive inflammation. And as the mantle is acknowledged to be the secreting organ of pearly matter, could this matter have been introduced into the ovaries? or is it likely that other parts of the Oysters, such as the walls of the ovaries, occasionally secrete pearly matter under abnormal circumstances? It will be premature now to decide upon this interesting physiological subject.

The Modregam Bank, which is intended for fishing next year, contains Oysters in clusters of three, four or five, attached to each other. In most parts of the bank, the clusters are formed of Oysters of the same size, but in other parts, Oysters of various sizes are clustered together. In one or two places, very small Oysters adhere to larger ones; some of these small Oysters could not be more than a few months' old. This is a very favorable sign. Very rarely, indeed, was a young Oyster fished up this year in the Cheval Paar Bank. This difference leads us to an inquiry of a very practical nature, which may perhaps require years for its solution; viz., why there are so few young Oysters in the old banks? What became of the spawn which even middle sized or young Oysters certainly have? Are the spawn of young Oysters of speedy decay. Analogy leads me to think that the progeny of the old Oysters are more likely to reach maturity. This indeed will form the subject of further inquiry, particularly as in banks, in shallow water, Oysters of all ages are found together. It is reported to me, that some years since, the clusters found in the Modregam Bank were formed of more Oysters. If so, it is natural to conclude, that as Oysters grow large, they detach themselves and form smaller clusters. Their faculty of doing this, I have proved by my investigation in Trincomalie, which is recorded in my Report of last year. The larger Oysters of the Modregam Bank are at the present moment, of about the same size as those fished this year from the Cheval Paar, but there are other marks of difference of age about them, which make me inclined to believe that they are younger than the larger sized Oysters found in the Cheval Paar. The shells of the generality of them, although broad and long, are very thin. These Oysters also have the worm abovementioned. But I have not been able, as there is no fishery of this bank, to open a sufficient number, to ascertain what is the relative proportion of pearls to the worms found. The pearls I have found in these Oysters are in general small, less irregular shaped, of a whiter and more brilliant luster than the pearls found in the Cheval Paar Oysters. The Superintendent of the Pearl Banks has washed 5 or 6,000 of these Oysters, but I have not yet ascertained the result of this washing.

Had there been inspections by the Inspectors, of other parts of the sea during my stay here, I could perhaps have ascertained many other facts. But as the Inspector has neither time, nor can I, single handed, without boats find out other banks with Oysters, I must hope for other opportunities. It would have been more satisfactory to have extended my researches to large banks with smaller Oysters than at present found in the Cheval Paar and Modregam, but as there are no such banks known, even to the Inspectors or Native headman, my observations have been so far limited. But as I hope that Captain Higgs and his Assistants will bring to light other banks before next year's fishery, I may have the opportunity then of completing my researches, and bringing them to a conclusion.

I cannot close this Report without expressing my thankful acknowledgment for the facilities offered to me (for making these researches) by Mr. Vane, Captain Higgs, and other Officers connected with the Pearl fishery.

I have thought it necessary to make certain suggestions to the Superintendent of the Pearl Fishery for the better preservation of the Pearl Oyster banks, which I had already the honor of communicating to the Honorable the Colonial Secretary for the information of the

Ceylon Government. The unfortunate visitation of Providence (prevalence of Cholera among the divers) has closed the fishery sooner than expected; but it is to be hoped that as some large portions of the bank have not been fished at all, and there are many young Oysters among the older ones, Government will be able to have a small fishery next year on this bank. For further information on this subject I have to refer to my former Reports.

(Signed) E. F. KELAART, M. D.

Suggestions for the better preservation of Pearl Oysters, by Dr. E. F. KELAART.

Being convinced from what I have seen, heard, and read on the subject of Pearl Banks, that the method of fishing them from one end to the other, and only leaving small patches, or detached masses behind, is not the most likely one of keeping up the breed of Oysters, or rather of encouraging the formation of banks worth fishing, or from whence even a moderate revenue could be derived, I have, therefore, advised Mr. Vane, the Superintendent of the Pearl Banks, to reserve a portion of the bank, say about half a day's fishing, for breeding purposes; in fact, to do that as a rule, which he, to use his own words, "unwillingly" did last year. Owing to bad weather and other causes, the fishing was brought to a conclusion sooner than intended, and consequently, a tolerably large part of the bank was left unfished.

As Mr. Vane and Captain Higgs, the Inspector, while agreeing to do what I recommended, have thought proper to record their dissent from my opinion on this subject, I shall briefly give, in writing, my reasons for making this proposal, as I have already done verbally to the Superintendent and Inspector, I regret to say, without convincing them.

It is my opinion, and that also of abler men, that while Oysters have no sexual differences, the ovaria of some secrete a seminal fluid, and that this fluid is the fertilizing fluid; or, to use a popular phrase, there are male and female Oysters; and as I have found the former bear a very small proportion to the latter, having frequently examined 50 Oysters without finding a single one with the seminal fluid, I believe therefore, that the chances of females reaching the influence of males, will be far greater in a large portion of Oysters than in small ones.

Supposing even the fertilized ova are formed in small clusters of Oysters, such as those which Captain Higgs and others allow to remain in the banks after fishing for the season, these eggs, comparatively small in number, are likely to be drifted about in various directions, their contiguity destroyed, and they are likely to settle down in small numbers in various parts of the sea; but it may take many years, till the patience of Government is exhausted, before, by the aggregation of small clusters, a large bank be formed out of these small original elements. The contrary is observed, when the ova proceed from a large area,—the spawn is seen floating in hundreds of yards, and wherever it settles large banks must be formed; and the history of the banks now being fished, and the one to be fished next year, show that they were formed by large deposits of Oyster spawn, and not by the gradual introduction of small quantities. When the condition of the small banks of Trincomalie is compared with that of the larger banks of Arripo, the cause of the difference is very evident.

There have been for years no deposits of spawn in large masses in these waters; and why? Because for years these banks have been fished on the old plan, a plan older than the period when Cleopatra obtained the famous Pearl, and under which plan and regimen the banks of the Red Sea, North America and India failed, and are now mere matters of history. And, I must add, that under this plan the Negombo, Chilaw, and Calpentyn banks were lost to the Ceylon Government, and this plan, long pursued by Captain Stuart, terminated in the failure of the fisheries at Arripo for nearly twenty years. Would it do now, when science has thrown some new light on the subject, to persist in what is objectionable? Captain Higgs may say, he leaves a sufficient number of Oysters, perhaps even a larger number than that which can be found in the patch which he has reluctantly spared for this year; but in what condition will he leave the small clusters? In a condition any thing but natural. It is true, that the Oysters I have shown him were in spawn, but he did not wait until I could explain to him under what conditions the Oyster spawn could come to maturity, or become fertilized.

I have reason to believe, that the injury done to the bank by the divers, and the anchors of their boats, has a fatal effect, from which it does not recover for years.

In my former Report, I stated that the Oysters will die, if the water is impure. Now, let us examine what takes place, when the divers have kicked, splashed, and torn every thing before them while in the water. Not only do some Oysters left behind die immediately, but other Molluscs, Zoophytes and sea weeds die, and must necessarily stagnate the water at the bottom of the sea. The result of all this must be, the gradual dying off, not only of the old Oysters left on the bank, but also of the young. I have seen sufficient numbers of fresh dead Oysters brought up, from that portion of this year's bank already fished, to show what the higher rate of mortality must be in a very short time. Captain Higgs, in his letter to the Superintendent states, that the Oysters I thought had died since the fishery began, looked as if they had been recently opened. The matter is too serious to remain un commented on, and I take this opportunity of giving the *post mortem* appearances of gradual decay of Oysters, and those dead from death caused by the divers or other men in the boat, killing an Oyster with the hope of obtaining pearls. When an Oyster dies, the two valves of the shell remain for months united at the hinge. When an Oyster is opened, the valves are disunited. The so-called recently opened shells, brought up from the fished part of the Pearl banks, had all the shells with the valves united at the hinge; a few were separated by me after they were brought into the boat.

I have recently gone through most part of the bank fished last year, in company with the Maniagar of Jaffna, and was not surprised to find grounds of Oyster shells of all sizes, and dead shells of so young Oysters as to be considered of one or two years' growth. From amid this wreck and ruin, the divers brought up occasionally a large live Oyster, but no small ones. But on coming to that part of the bank which was "unwillingly" left unfished last year, the Oysters were alive and in good condition, and very rarely was a dead shell brought up.

I have also gone through many of the parts of this year's banks, and found, wherever the divers have been, there were many dead shells, and only a few dead ones were obtained from those parts which have not yet been fished.

The above facts require no further comment from me in this Report, and I shall, therefore, draw to a conclusion, hoping that the adoption of my suggestions will be approved of by the Ceylon Government, especially, as the loss to the revenue by reserving a part of the bank, can be made up by sending a large number of boats, again and again, over the fished parts, but which perhaps will not be found necessary, after so very handsome a return as is expected this year. I only claim for the future interests of Government, the observance of those natural laws of God, a part only of which, He has permitted man to know, and which, when known, it is but just that we observe them, especially, when any natural production is required, year after year, for economical or ornamental purposes. I need scarcely remind the reader, that the non-observance of such laws has before this brought down its own punishment in other matters than Pearl Oysters.

When we examine the old method pursued in Pearl fisheries, we must acknowledge it to be sadly defective, as too much is left to the divers and the interests of native Headmen. Sixty or more boats, manned by 10 divers each, are sent on a bank to dive for Oysters. The diverse go on, from day to day, fishing up Oysters from one end of the bank to the other, and after the whole bank is gone through, a larger number of boats are employed for two or more days to go over the bank again, and it is only when the boats do not bring up a remunerative quantity, that the fishery is closed. By this method the quantity of Oysters left cannot be regulated. It all depends on the diver's exertion. In some fisheries, a large number may in the aggregate, be left in small patches, or single ones widely scattered. But it may happen, sometimes, that very few are left. The quantity cannot be well regulated by the Inspector or his Assistants, for all the information is got from the divers, who are interested in giving a false impression. Whereas, by buoying out a portion of the bank at the commencement of the Fishery, the Inspector can calculate, almost to a nicety, the quantity he reserves for reproductive purposes. Surely, it is not too much to claim for this wise purpose, 1-40th portion of the bank.

For the sake of meeting the objection of some to my plan, on the score that I cannot be sure of the spawn proceeding from one bank being deposited on the banks of Arripo, I would ask them, where did the spawn which formed the Oyster banks of Arripo come from? The answer given, is, I believe, that they came from a distance,—from banks unknown. Supposing this to be really the case, are we not to reciprocate the benefit? How are other banks from whence Ceylon derived the spawn to be kept reforming, if we do not preserve our banks on reciprocal principles. My opinion is, that while some of the spawn is carried to some distance, other portions find prepared beds in the neighbourhood of the old banks. To no other conclusion can we come, if even we only consult Captain Stuart's Maps, on which are inserted the dates of fishing, and the distance of one fished bank from another.

(Signed) E. F. KELAART, M. D.

Arripo, March 1858.

Report on the Natural History of the Pearl Oyster for season 1858-59, by E. F. KELAART,
M. D. F. L. S., Staff Surgeon.

It was my intention to make my third Report on the Natural History of the Pearl Oyster, a final one, and to present it to the Ceylon Government at the end of the year, or after the fate of the matured Oysters left unfished this year had been ascertained; but finding, since that determination was made, that the exigencies of the Military Medical service, might possibly withdraw me from the scene of my present Zoological researches, sooner than I expected, I have the honor to submit the following Report of my recent investigations.

The Oysters fished this year, at the Cheval Paar Bank, and the Oysters fished in other parts of the Cheval in the years 1857 and 1858, appear to me to have been the product of the same brood of Oysters, though deposited in various seasons of the same year; i.e., that they were derived from the spawn of the same year, and that the general difference of size in the Oysters, is no more than what may be expected in Oysters developed in various periods of the same year, or within one twelve months. The Oysters formed from the spawn deposited in the months of January or February, will *cæteris paribus*, be of larger dimensions than the Oysters developed from spawn deposited in the months of November or December, following. This is very evident in the great difference observed in the various large masses of young Oysters found this year in the Cheval Paar Bank, and which doubtless have been deposited since the Fishery of 1858, when, if these extensive beds of young Oysters had existed, the numerous native divers employed could not have failed to have seen them. These beds were first observed by Mr. Vane, and Captain Duncan of the Colonial Steamer "Pearl," in October 1858, when none of the young Oysters (judging from the shells Mr. Vane sent to me for examination,) could have been more than six or seven months old;—most of them under six months.

The observations made on the shells of the Fisheries of 1857, 1858 and 1859, lead me to infer that the Fishery of 1857 was premature. The same series of observations lead me to conclude, that the last Fishery of the Cheval Paar Oysters, in March 1859, was the latest safe period that Oysters could have been left unfished in this Bank, and that these Oysters could not have been less than seven years old. The general appearance of the shells, their weight, and the characters of the internal soft parts of the Oyster, showed very distinctly to one who has carefully observed the Oysters fished in 1858, that the Oysters of 1859 were older, and near the termination of their life. These external and internal characters will serve for guidance hereafter to all employed in the Pearl Fisheries of Ceylon, and will be faithfully detailed in my final report, or treatise on the Natural History of the Pearl Oyster. In the mean time, I can assure those sceptical of the possibility of the Zoologist determining the age of the Oyster, as the Veterinary Surgeon does the age of the horse, by looking into its mouth, that the age of the Pearl Oyster can only be determined satisfactorily by looking into the contents of its two valves, and remarking the characters of the internal parts, and their relative position in different periods of their life. I am only waiting for some more information on this head, before full particulars are laid before

Government. In such an important matter, a Zoologist cannot be too cautious in giving an opinion, which, if found hereafter to be erroneous, may not only affect his reputation, but likewise make the Ceylon Government a pecuniary loser. It is my object and wish, to give, at the conclusion of my labors, such rules for the guidance of future Inspectors of Pearl Banks, (who I hope will be intelligent persons, with even a little taste for Natural History,) that the Pearl Banks of Ceylon will have, in future, less chance of being prematurely or over-fished.

From information conveyed to me by Mr. Worsley (the late Inspector) and the English divers employed under him, I find that I was quite correct in stating, in my former Reports, that the rude and rough process of native diving caused the destruction of the old Oysters. No old Oyster was found in that part of the Cheval Paar Bank fished in 1857 and 1858, and as there were many Oysters left there at the end of those fisheries, (though not in aggregate masses), it is natural to infer, that had they not been disturbed, some of them would have lived as long as Oysters brought up this year, from unfished portions of the same Paar, which doubtless were of the same ages. It follows, therefore, that my proposal to leave portions of Banks unfished, for breeding purposes, is a justifiable one, and of great practical importance. From the prevalence of Cholera, the Fishery of 1858 was abruptly stopped, consequently, large masses of Oysters were left unfished in portions on which divers had not worked. How large this quantity, so fortunately reserved, must have been, can be imagined, when it afforded a revenue the following year of upwards of £19,000.

I have no doubt in my own mind, that the myriads of young Oysters now found in the Cheval Paar, were formed from the spawn of these reserved Oysters. He would, indeed, be a bold Naturalist, who, in order to establish a favorite theory, would maintain, that the spawn floating about the sea and derived from banks far off, found a resting place last year on the Cheval Paar, when he finds, contrary to former observations, that the majority of the old Oysters were covered this year with young ones of from four to twelve months growth, and that few of the old Oysters examined had eggs in their ovaries or genital glands. At the end of the Fishery of 1858, the Oysters on all the Banks were in a most favorable condition for the multiplication of species and replenishing the seas. The ovaries of all the thousands of Oysters, examined by me, were full of spawn or spermatozoa.

Owing to the re-appearance of Cholera this year also, a very large quantity of matured Oysters full of eggs were left unfished in the Modregam Bank, and it is to be hoped, that no unforeseen or untoward circumstance will prevent the spawn of these Oysters being deposited in or near the already known banks. Whether the Divers detect this expected new brood or not, the Ceylon Government may feel assured, that the product of the spawn will not be very far off the present Modregam; at all events, it will be a very satisfactory result, if these Oysters too, after performing their natural functions, yield next year a Revenue of £20,000. Had Cholera not prevailed, this amount would probably have been added to the already collected Revenue, but then the millions of young Oysters which the old ones are likely to have produced, would have been lost. Now, there is a very fair prospect of not only securing the value of the old Oysters, but a new generation of the species for future years, when this Colony may be more in want of money than at present.

The future prospects of the Pearl Oyster Banks are very brilliant indeed, although the fisheries (after the probable one of next year), are not likely to be resumed before the year 1864.* It does not appear on record, that such numerous and extensive deposits of young Oysters were ever known to exist, in almost one continuous layer, as the two intelligent and skilful English Divers have discovered this year on the banks of Arripo. There were few Oysters fished this year on the Cheval Paar, that had not from ten to twenty or more young Oysters attached to their upper shells. On one *Pinna* (fan shell) I counted as many as sixty, and on one piece of coral, about two feet in circumference, there were at least 300 one year old Oysters. At the lowest calculation, the quantity of young Oysters now on the Cheval and Modregam Banks, according to the Reports made by the Divers, cannot be less than fifty times

* There may be a fishery near the Modregam in 1863 of Oysters found by Captain Higgs in 1858.

as many as were fished during the last three fisheries. If then, even half this number arrive at maturity, and reach the age of six or seven years, the revenue that will be derived from this source, (if present prices are maintained), will be more than sufficient to pay the cost of the Ceylon Railway. But I shall not be performing my duty as Naturalist, if I do not also place before the Ceylon Government the dark side of this bright future. The mortality among Oysters, from natural and violent causes, is very great, as has been observed in small banks in Trincomalie harbour. Scarcely half of them reach the third year. The ratio of mortality decreases after that, and among older Oysters it is probably not more than five or six per cent. per annum, until they arrive at the last year of their existence, when they die off very rapidly. So that it cannot be expected that more than a fourth or fifth of the young Oysters discovered this year on the banks of Arrippo, will live to maturity, or to the age fit for fishing. Even this is a good prospect for the future, but there are other causes which may operate in diminishing this number. Oysters, particularly the young, are liable to be smothered by sand. Although the Divers report that there is scarcely any ground current on the banks, there is reason to believe, that at some seasons the force of water is increased, and that Oyster banks may be partially covered over by sand or sea mud. I have no doubt in my own mind, that the sudden disappearance of young Oysters from banks, is owing, sometimes, to these sand or mud deposits. I have seen the fatal effects of even a few inches of sand on my artificial beds in shallow water; and that such deposits will kill even old Oysters, is evident, as I have ascertained that they cannot live for more than a day or two when thus covered. That such sudden deaths do occur on the Pearl Banks of Arrippo is more than probable, from the fact that the Divers frequently bring up large quantities of dead Oyster shells, of all sizes, from parts of the sea where no living ones were found the year before; and, sometimes, when I have asked for sand or mud, they brought up Oyster shells with it. The natural inference follows, that living Oysters were at one time buried under the sand, and that subsequently, the sand being washed away, the shells were left exposed. This I have observed in the harbour of Trincomalie, where some clusters of Oysters that I translated had disappeared, but in a few months their shells were discovered on the spot where they had lived.

Recent observations corroborate the statement I have previously made, that Pearl Oysters exert their locomotive powers frequently, and that in the act of doing so, they may be washed away to some distance, while their progress is only arrested by meeting with impediments, such as a stony surface or shell, and that there, after a time, they reflex themselves by forming new beards. One of the reasons for the Oyster casting off its beard, is, doubtless, that it may form a longer one more suited to its enlarged body. If we consider that the beard (fibres so-called) when once formed, does not grow longer or thicker, the fact is of importance to the Naturalist, who first maintained that Oysters change their position by casting off their old beards or cables, and forming new ones. In an old Oyster a young beard is not found.

A deficiency of hard substances on which the Oyster can re-attach itself, must sometimes occur, from either a natural scarcity of coral, stones, or shells; or from these substances being covered over for a time with sand. This probably is also a temporary hindrance to the formation of new banks. Taking all these well ascertained circumstances, and also the probable ones, into consideration, I have to propose to the Ceylon Government, not only the adoption of Monsieur Coste's plan of placing fascines on Oyster beds, for the collection of the spawn, but that a barrier be placed round each bank, in order to prevent the Oysters from being forced away by currents or other causes, to regions unknown.

That young Oysters will attach themselves to any hard substances placed in the sea, cannot be doubted. An iron boat anchor accidentally dropped over-board during the Fishery of 1857, was brought up this year by one of the English Divers, covered with young Oysters; and in my experiments at Trincomalie, I found that even very old Oysters will reform their beards and reflex themselves to old shells, wood, iron, coir matting, zinc plates, cocoanut shells, chaties, &c. The piles supporting the piers in the harbour are covered with young edible Oysters. We have

thus every encouragement for the adoption of the method I beg to suggest, for the future conservation of the Pearl Banks of Ceylon and India.

The plan proposed, is, to girdle or barricade the Oyster Banks with coir matting supported on iron frames, and placed round each bank about ten yards beyond the edge of the Oyster bed; fascines, dead Oyster shells, corals, &c., being deposited between the barricade and the edge of the bank. The interspace will allow of sufficient room for the roaming disposition of the Oysters; and the impediments thrown in their way will give new surfaces for their attachment, while at the same time they will form a sufficient barrier to prevent the Oysters escaping to distant parts of the sea, where they would not readily, if ever, be found again. This barricade of coir and iron, with the fascines, will also attract and fix any spawn that may be floating about. I placed, last year, with the aid of the English Divers, a few wicker-work and coir fascines, or rather cages, on both banks, and I shall be very glad to have their condition examined and reported upon by the Divers, after their next inspection of the banks.

It will be of little value to carry on any experiments of the above kind in Trincomalie harbour, for the nature of the Arrippo banks is very different, and the influences of the sea on the two banks are not the same; I have, therefore, to propose, that before Government decides upon my plan, a fair trial of it be made in one of the Arrippo banks; say, even on one of those large scattered masses of young Oysters near the large banks:—a trial of six or twelve months will perhaps be sufficient to test its value. I hope to be able, before the next inspection takes place, to show personally to His Excellency the Governor, or to any authorized person, the kind of barricade and fascines I have proposed.

Before concluding this Report, I have another proposal to submit for the better preservation of Oyster beds.

It is now quite established, that young Oysters will live after being once removed from the sea. I had the pleasure of exhibiting to His Excellency the Governor, when he visited Arrippo during the last fishery, a quantity of young Oysters living attached to a glass vivarium. These I had picked up at the *Cooltoos*, after they had been out of water for more than four or five hours. It is therefore, more than probable, that young Oysters detached from the old ones during a fishery, if properly cared for and translated to some favorable parts of the sea, will live and grow to perfection. But, to do this satisfactorily, there must be some well organized system adopted in future. It was lamentable to see the myriads of young Oysters committed to almost certain destruction by the divers throwing them over-board immediately under the boats, and in the very places where the diving stones were crushing and bruising the delicate creatures. On my representing the matter to His Excellency the Governor and to Mr. Vane, the divers were ordered to desist from this cruel and destructive practice, and to collect the young Oysters (of which I should say that there were more than two millions brought up daily from the Cheval Paar bank), and after the day's fishing to deposit them in a part of the sea, (previously buoyed out by the Inspector,) as the boats were leaving the banks. From the want of proper Officers to see this order carried out, I fear many hundreds of thousands of young Oysters met with an untimely end. To avoid this in futuro, I would suggest, that every preparation be made beforehand, for the safe removal of the young Oysters, whenever they are found to be attached to old ones brought up by the divers. Let each diving boat be provided with a large basket suspended in the sea from the side or stern of the boat, and let strict injunctions be given; and the divers compelled, carefully to remove the young Oysters from the old, and place them in these baskets, which can be emptied into any part of the sea previously selected by the Inspector. Or let boats be employed during the diving to collect the Oysters for deposit elsewhere.

For the better security of these young Oysters, let the part selected for the formation of a new bed be surrounded with coir matted fascines; and let the part so selected be ascertained to have a large quantity of coral and dead shells, that the young Oysters may not be forced away from the spot owing to the want of holding ground.

In conclusion, I beg to observe, that although my plans may appear chimerical, especially the one of girdling or barricading banks in 6 or 7 fathoms of water, it will not appear to be so

impracticable, if the services of the English Divers now in the Island are made available for the purpose. Nothing of this kind should seem impossible to a nation that can lay down wire cables across the Atlantic or in the beds of the Red Sea and Persian Gulf. The expense likely to be incurred is very trifling, compared with the value of the Oysters that may be preserved. The present market value of a bed of Pearl Oysters, two miles in circumference, is, say, from £30 to £40,000, and the expense of fencing a bed of this size cannot be more than £200, or say £300. If then the experiment I have proposed should prove successful, such an outlay is too small to deter any Government from undertaking the work on a greater scale. I hope that the presence of young Oysters in such large quantities on the Pearl Banks of Arripo, will not make the Government less anxious about the better conservation of the banks. Who can tell what may happen during the next four or five years?—that many of the Oysters will die a natural death, and that many more will be used as food by thousands of voracious marine animals, in the interim, is a certainty; but we should not forget that there is a probability of whole masses being carried away from other causes. What may now appear likely to yield a revenue of many hundred thousands, may not produce more than a few thousands at the end of five or six years. It is time, now that the Emperor of France has acted upon the suggestion of a French Naturalist, and thereby increased the production of the edible Oysters of France, that the Ceylon Government should treat the Pearl Oyster with more care and consideration than it has hitherto done, so that the profits derived from this source may become a permanent or less fluctuating revenue; and that the plan proposed by their Naturalist should be at least fairly tried, even on a small scale, before any decision adverse to it be adopted.

I have not in this paper detailed some very interesting discoveries made since my last Report, on the Anatomy and Physiology of the Pearl Oyster, believing that they are better fitted for a treatise on the subject, than to be embodied in a report to the Ceylon Government, which must necessarily be written in a popular form. However, as this Report may, like the preceding ones, fall into the hands of scientific men, I shall merely mention here, that Monsieur Humbert, a Swiss Zoologist, has, by his own microscopic observations at the last Pearl Fishery, corroborated all I have stated about the ovaria or genital glands and their contents; and that he has discovered in addition to the Filaria and Circaria, three other parasitical worms infesting the viscera and other parts of the Pearl Oyster. We both agree that those worms play an important part in the formation of Pearls; and it may yet be found possible to infect Oysters in other beds with these worms, and thus increase the quantity of these gems. The nucleus of an American pearl drawn by Mobius, is nearly of the same form as the Circaria found in the Pearl Oysters of Ceylon. It will be curious to ascertain, if the Oysters in the Tinnevely Banks have the same species of worms as those found in the Oysters on the banks at Arripo.

Trincomalie.

Fort Frederick, 13th July 1859.

E. F. KELAART, M. D.

No. 253.

ORDER THEREON, 17th February 1864, No. 288.

Ordered that the said reports be re-printed for distribution in this Presidency.

(Signed) J. D. SIM,
Secretary to Government.

No. 254. Read the following Extract from the Proceedings of the Government of India in the Financial Department, dated 28th January 1864, No. 516:—

Read the following papers relating to a proposal made by the Public Works Department, with the Governor General, that all collections from Tolls, or Ferries, or Bridges of Boats on Imperial Roads, should be dealt with as Local Revenue, it being understood, that all charges also are to be borne by the Local Revenue.

Resolution of the Public Works Department, with Governor General, No. 410, dated 21st April 1863.

Office Memorandum to Public Works Department, with Governor General, No. 2,270, dated 30th May 1863.

Office Memorandum from Public Works Department, at the Presidency, No. 2,452, dated the 1st June 1863.

Office Memorandum to Public Works Department, No. 4,530, dated 15th September 1863.

Communication from Public Works Department, with Governor General, No. 2,678, dated 2nd November 1863.

RESOLUTION.—The Governor General in Council observes that under Budget Rules, the receipts from Tolls, or Ferries, or Bridges of Boats, if treated as Imperial Revenue, would have to be credited, in gross, as income, the charges of maintenance and collection being separately provided by a Budget Grant.

2. But the provision of this grant, in the ordinary way, in the Public Works Budget, would virtually be a reduction, *pro tanto*, of the ordinary Public Works allotment for the Presidency or Province concerned, whereas the net income from Tolls, or Ferries, or Bridges of Boats, though forming an item of Public Revenue, has to be locally appropriated for Public Works, without at least diminishing the funds otherwise available for such works.

3. Under these circumstances, and for several reasons, it is preferable that the collections from Tolls, or Ferries, or Bridges of Boats on Imperial Roads, should, like those on Local Roads be dealt with as Local Revenue, and that both the receipts and charges should be shown, without deduction, in the Annual Budget Estimates of Local Funds, and in the accounts based upon them.

The Governor General in Council is accordingly pleased to authorize from the commencement of the next official year, the transfer proposed by the Public Works Department, on the understanding that the cost of maintaining the Ferries and Bridges of Boats, and all charges of collection, will be defrayed from the receipts, and that when the receipts are more than sufficient for the purpose, the Tolls will be reduced.

ORDERED, that a copy of this Resolution be sent to the Public Works Department, for information and further orders; also that copies of the Resolution be sent to all Governments and Administrations, to the Auditor General of India, the Accountant General to the Government of India, and the several Deputy Auditors and Accountants General.

(A true Extract.)

(Signed) R. H. HOLLINGBERRY,

Assistant Secretary to the Government of India.

No. 255. ORDER THEREON, 17th February 1864, No. 289.

1. Ordered to be communicated to the Board of Revenue for their information and guidance.

2. The second condition laid down in paragraph 4 of the above Resolution applies only to Ferries, &c., under Government management and not to those which are or may be rented out.

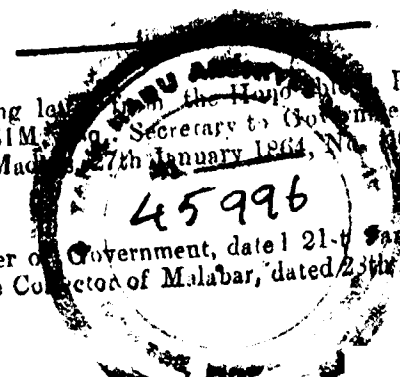
(Signed) J. D. SIM,

Secretary to Government.

No. 256. Read the following letter from the Honble Secretary to Government, Revenue Department, Fort Saint George, dated Madras 27th January 1864, No. 1669:—

SIR,

With reference to the Order of Government, dated 21st January 1864, No. 125, referring for my opinion a letter from the Collector of Malabar, dated 23rd December 1863, on the subject



of Talook Tappal Establishment, I have the honor to state for the information of Government that under the circumstances stated by the Collector the addition of three runners in the stages alluded to, and increase of pay to six runners from 6 to 7 Rupees proposed by him appear necessary to render the line referred to by the Collector efficient. The increase involved by this proposition is 24 Rupees a month. The total cost of the line will thus be Rupees 108 per month, which is out of all proportion to the present collections on this line, which the Collector states to be only about 120 Rupees during ten months or not more than 12 Rupees per month. But he has no doubt

Present cost...	84
Proposed addition...	24
	108

but that they will considerably increase, when the post is made more efficient than it appears to be at present; and there are other reasons than the mere consideration of receipts and expenditure of postage on this route which make it expedient to maintain the post in an efficient state. But with the easy stages now proposed, and the wages allowed this line ought to be maintained in a state of efficiency not inferior to any District dawki.

No. 257. ORDER THEREON, 17th February 1864, No. 290.

1. In this letter, Mr. Pelly supports certain proposals made by the Collector of Malabar for strengthening the Establishment of the Postal line between Manantoddy, Goodaloor and Ootacamund, in the Wynad Talook of that District.

2. For this line, the Establishment provided in Mr. Pelly's scheme, which was approved by Government in December* 1862, consisted of fourteen runners and a Gumashta at Goodaloor, and in February† 1863 an additional Gumashta was sanctioned to be located at Sultan's Battery, the total cost being Rupees 114 per mensem.

* G. O. 11th December 1862, No. 2,582.	
† " 23rd " " 2,658.	
" 5th February 1863, " 250.	
‡ 14 Runners at Rupees 6 84	
2 Gumashtas at " 15 30	
Total 114	

§ G. O. 3rd July 1863 and 21st January 1864, Nos. 1,180 and 125.

3. The Collector recently§ brought to notice that great delay takes place in the transmission of the Mails along the line in consequence of the length of the stages. He stated that the fourteen runners are divided between seven stages, and that the average distance of each stage is no less than fourteen miles. To place the line on an efficient footing, he proposed to alter the stages where practicable in view to rendering them easier, and to strengthen the Establishment by entertaining three additional runners between Manantoddy and Goodaloor at Rupees 6 each, and increasing the pay of the six runners between Goodaloor and Ootacamund, in consequence of the loneliness and of the severity of the climate of those places, from Rupees 6 to 7 each. These proposals, it is observed, will raise the cost of the Establishment from Rupees 114 to Rupees 138 per mensem.

4. The postage realized is given by the Collector as only Rupees 120 during ten months; but "it must be remembered," he remarks, "that a large number of official papers is transmitted by this line, provision for the conveyance of which is indispensable." As Wynad is being opened up very fast, he has no doubt that the collections will considerably increase when the line is rendered efficient.

5. Under these circumstances, and as the arrangements recommended by the Collector are supported by Mr. Pelly, the Governor in Council resolves to sanction them at an additional cost of Rupees 24 per mensem, on the understanding that the outlay can be met from the Budget.

6. This sanction will be reported to the Government of India in the monthly Statement.

7. The Collector will arrange for the transit of two Mails daily as proposed in his letter.

(Signed) J. D. SIM,
Secretary to Government.

Read the following Proceedings of the Board of Revenue, dated 15th January 1864, No. 250:—
Read the following Tabular Report from the Collector of Nellore, dated 3rd December 1863, on lapsed Yeomiah in the District of Nellore.

No. 258.

Case number.	Talook and village; extent and value of the endowment.	When and by whom granted; name of the original grantee; surname or other documents in support of the grant.	Nature of the grant; charity or service; if service, nature of the duty prescribed by the grant.	Name of the last holder; date of his decease, and in which he stood to the grantee.	Share enjoyed by the deceased, and that held by the other members.	Family left by the deceased, and age of the parties; their circumstances and the means of subsistence possessed by them.	Recommendation of the Collector, and the grounds on which it is made.	Recommendation of the Board of Revenue.	Decision of Government.
1 of 1863	Nellore, in the Talook of Nellore, at Rupees 4-14-9 per mensem, or Rupees 59-1-6 per annum to perform the service of Asar.	The Yeomiah was granted on the 1st Zilhej of Hijri 1186, corresponding with the 24th February 1773, by the Nawab Valaja to two individuals, viz., Akhal Mahomed and Sha Abdulhussain, sons of Sha Abdul Latif.	"Asar Yeomiah," the service performed is to read the religious books to the community of Mahomedans.	Mahomed Sahebu died on the 7th May 1860. He was daughter's son of Akhal Mahomed.	Exclusive holder.	1. Fatmabi, wife of the deceased; age 27 years. 1. daughter Janniabi, age 7 years. 1. Khadarbi, mother of the deceased; age 80 years. She has no other means of maintenance.	The last incumbent was Mahomed Sahebu to whom the Yeomiah was granted under the Government Orders dated 30th August 1833. As it appears from the report of the local Officer that the deceased left three heirs as shown in column 7; that since the death of Mahomed Sahebu his wife Fatmabi has been performing the requisite service by the aid of Sudder Alli; that the mother of the deceased acquiesced in continuing the Yeomiah to the wife of the deceased; and that he does not see any objection in this respect, it is recommended that the Yeomiah amounting to Rupees 4-14-9 per mensem be continued to Fatmabi, the wife of the deceased, from the 8th May 1860, and the arrears of Rupees 10-15-3 be granted to her. Further the wife of the deceased requested at first to continue the Yeomiah to her son who was minor; but before the completion of the requisite inquiries her son died. Subsequently the inquiries were made, and the recommendation is made to continue it to her as above. She is Goshia and this has caused delay.		

1. Ordered that the foregoing Tabular Report be submitted to Government with the Board's recommendation that the service Yeomiah of Rupees 4-14-9 per mensem be continued to Fatmabi, the wife of the deceased, on condition that the usual service is duly performed.

2. The arrears which were due to the last incumbent at the time of his death appear to have amounted to Rupees 10-15-3, which, added to the arrears which have since accrued up to 30th November 1863, will make a sum of Rupees (221-7-9) two hundred and twenty-one, Annas seven and Pice nine; for the payment of which to Fatmabi, subject to the audit of the Civil Paymaster, the sanction of Government is solicited.

No. 259. ORDER THEREON, 18th February 1864, No. 291.

Sanctioned.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 260. Read the following Proceedings of the Board of Revenue, dated 5th February 1864, No. 777:—

Read the following letter from the Acting Collector of Malabar, dated Calicut, 21st January 1864, No. 18:—

1. Adverting to Government Order dated 2nd October 1863, No. 1,802, forwarded by the Board under date the 19th idem, I have the honor to state that from a report received from the Deputy Collector of Wynad, I find that portions of the boundaries of Mudumala Forest which abut on Government land have been demarcated.

The remainder will be defined in February and March next, as those months are more favorable for the work.

2. The eastern and northern boundaries of the Forest abut on Mysore. The Deputy Director of the Revenue Settlement has sent instructions not to demarcate them.

Submitted for the information of Government, with reference to their Order quoted by the Acting Collector.

No. 261. ORDER THEREON, 18th February 1864, No. 292.

Referred to the Conservator of Forests for report whether it is desirable that the eastern and northern boundaries should be marked out.

(Signed) J. D. SIM,

Secretary to Government.

No. 232. Read the following Proceedings of the Board of Revenue, dated 8th January 1864, No. 86:—

Read again the following letters from the Acting Collector of the Godavery District.

No. 186, dated 8th July 1863, recommending an Endowment to the Choultry at Rajanagaram.

No. 253, dated 17th August 1863, forwarding a Plan of the Choultry and copy of correspondence with the Inam Commissioner regarding the Inams which were formerly attached to the Choultry.

Read also the following letter from the same Officer, dated Cocanada, 16th November 1863, No. 387.

1. In reply to the Board's Proceedings No. 5,970, dated 21st September 1863, I have the honor to forward a revised Plan and Statement, as required by the Board, re-distributing the accommodation of the Choultry at Rajanagaram.

2. On referring to the original map, it appears that 20—25 were by mistake entered as the breadth of the verandah on the north side, No. 26, instead of 2—25, making it appear that a larger space was left for Brahmins than was intended.

3. In the Memorandum which accompanied their Proceedings, the Board took the area for feet instead of yards, as entered in the original map. It will be seen from the Statement now forwarded, that out of the total area of the covered superficial space of 8,692 square feet, 4,169 square feet, or somewhat less than one-half of the accommodation is allotted to Brahmins, Rajahs, and Banians; and the rest, or 4,523 square feet, to other classes. Rajana Dikshatulu fully agrees to this arrangement.

4. This Choultry was founded a long time ago, and it subsequently fell into decay. It was then re-built by Rajana Dikshatulu with some additions and alterations, so that the building cannot correspond in all respects with the plan appended to the Board's Circular of the 11th March 1852.

ENCLOSURE No. 1.—Plan.

ENCLOSURE No. 2.

ABSTRACT.—Memorandum showing the number, description and area of the apartments assigned for each class of travellers in the Rajanagaram Choultry.

1. Ordered that the above papers be submitted for the orders of Government, with reference to paragraph 5 of Extract from Minutes of Consultation, No. 765, dated 7th June 1858, and with the Board's recommendation that the Acting Collector of the Godavery District be authorized to grant land of the value of 60 Rupees per annum as an endowment to the Chuttrum at Rajanagaram.

2. This Chuttrum is situated on the great northern road, between Rajahmundry and Vizagapatam, about six miles to the west of Nallachervu at which there is another Choultry endowed by Government. It is just one stage from Rajahmundry, and will be a most convenient halting place for native travellers.

3. It appears that this Choultry which formerly had an endowment of 78 Acres of land, which were assigned to it by former owners of the Estate in which it is situated, was for many years out of repair, and that it has been lately restored by Durba Rajana Dikshatulu, a wealthy inhabitant of Rajahmundry.

4. The Inams which formed the original endowment, were continued up to Fusly 1253 (1843-44) for the support of the Choultry, the former proprietor of the Estate having undertaken the management of the charity; and after the Estate was attached they were for some time under the management of the Ameen appointed to take charge of the Estate by the Collector; the proceeds being appropriated for the repairs of the buildings. The Inams were finally resumed in Fusly 1254 (1844-45) apparently because no person came forward to undertake their management, and were included among the assessable lands.

5. The Inam Commissioner and Mr. Purvis having corresponded with each other on the subject of the resumed endowments, came to the conclusion that the allotment of fresh Inams for the support of the Chuttrum would be preferable to the restoration of the old lands.

6. Under the above circumstances, and as the revised plan forwarded by Mr. Morris shows that the comfort of all classes has been pretty fairly consulted in the way in which accommodation in the Chuttrum has been distributed, the Board support Mr. Morris' recommendation that the Chuttrum be endowed with a grant of the maximum value allowed by the rules.

No. 263. ORDER THEREON, 18th February 1864, No. 293.

It does not appear to the Government that the accommodation afforded by the Chuttrum in question is fairly apportioned among the several classes of the Native community. They can-

not therefore sanction a grant of the extent recommended by the Board as an endowment to the building, and resolve to restrict it to waste land of the annual value of Rupees 40. The Board will issue the necessary instructions to the Collector.

(Signed) J. D. SIM,
Secretary to Government.

No. 264. Read the following Proceedings of the Board of Revenue, dated 20th January 1864, No. 393:—

Read the following Statement from the Acting Collector of North Arcot, dated Chittoor, 10th December 1863, showing the amount of arrears due to the undermentioned Yeomiahdar in the District of North Arcot.

No. of the Register.	Name of the Yeomiahdar.	Amount of Pension per annum.	Date of Government authority.	Nature of the grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of payment.	Recommendation of the Board.	Orders of Government.
1	2	3	4	5	6	7	8	9	10
		RS. A. P.				RS. A. P.			
557	Syed Jalal Padishah.	117 14 10	15th May 1835.	For service in the Durgah.	From 1st October 1862 to 30th September 1863.	235 13 8	The allowance attached to Yeomiah No. 557, amounting to Rupees 235-13-8 was enjoyed by Syed		

Jalal Padishah and his elder brother Syed Murtuzah alias Thajishah in equal proportions of Rupees 117-14-10.

Syed Murtuzah alias Thajishah having died on 5th February 1862, the life Certificate certifying the existence of the joint Yeomiahdars, which was usually received from the Wallaja Talook, was thereupon discontinued to be sent by the Tahsildar. The Tahsildar eventually forwarded Syed Jalal's life Certificate, and at the same time reported that he had all along continued to perform the services for which the Yeomiah is granted.

As it thus appears that Syed Jalal Padishah was precluded from receiving his share of the allowance owing to the Tahsildar's failure to furnish a life Certificate on his behalf, and that the allowance thus fell into arrears, the Acting Collector begs to recommend that the amount of arrears shown in column 7 be disbursed to the Yeomiahdar, and the future payment of the allowance continued to him.

Ordered that the above Statement be submitted to Government with the Board's recommendation that the whole of the Service Yeomiah of Rupees 235-13-8 per annum be registered in the name of the survivor Syed Jalal Fazshah from the date of Syed Murtuzah's death, viz., 5th February 1862, and that the arrears be paid to the incumbent subject to the audit of the Civil Paymaster.

No. 265.

ORDER THEREON, 18th February 1864, No. 294.

The recommendation made by the Board of Revenue in their Proceedings above recorded, is for the continuance to Syed Jalal Padishah with arrears of the entire allowance of Rupees 235-13-8 per annum, hitherto drawn by him and his deceased brother Syed Murtuzah in equal parts, but the Statement submitted by the Collector is in the form used for applications for the payment of arrears alone. The Board will, therefore, instruct Mr. Robinson to renew his application in the proper form.

(Signed) J. D. SIM,
Secretary to Government.

No. 266. Read the following Proceedings of the Board of Revenue, dated 5th February 1864:—

Read again letter from the Collector of the Godavery District, dated 28th October 1863, No. 360, in Board's Proceedings dated 20th November 1863, No. 7,358.

Read also the following letter from H. MORRIS, Esq., Acting Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Amalapur, 6th January 1864, No. 1.

SIR,

In reply to the Board's Proceedings No. 7,358, dated the 20th of November, I have the honor to inform you that 12 Acres of land in the village of Parimella and 6 Acres of land in the village of Vallurupalli were registered in Petitioner's name previous to his dismissal. He was deprived of the whole when dismissed. These lands were entered in the Register as Curnum's Service Inam. Kattubadi is certainly paid for the land in Parimella; but it is attached solely to the Curnum's office.

1. Resolved that the above papers be submitted to Government, with reference to their Order dated 5th September 1863, No. 1,631, and to the Deputy Secretary's Official Memorandum dated 21st January 1864.

2. Tallapragada Subaraz memorialized the Right Honorable the Secretary of State, complaining that he had been deprived of his Curnum's office, and of certain Inam lands which were distinct from the office, and on the latter point a report was called for by Government for the information of the Secretary of State. Mr. Morris reports that the Memorialist previous to his dismissal held lands in two villages, the whole of which was entered in the Register as "Curnum's Inam" although Kattubadi was paid for the land in one village.

3. The Board do not understand how Kattubadi can have been paid if the land was a Village Service Inam, but Mr. Morris will be requested to report what the value of the Inam may be, what is the amount of the Kattubadi paid, and under what circumstances it was imposed.

No. 267. ORDER THEREON, 18th February 1864, No. 295.

The Government will await the receipt of the report called for in the last paragraph of the foregoing Proceedings.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 268. Read the following Extract from the Proceedings of the Government of India in the Financial Department, under date the 22nd January 1864, No. 459:—

Read Home Department's Endorsement No. 6,966, dated the 9th November last, transferring for disposal Proceedings of the Madras Government, dated the 14th October 1863, No. 1,874, in which sanction is requested to the entertainment in the Madras Stamp Office of the additional Establishment marginally noted* for the purpose of examining, preparing and folding the Water-marked Stamp paper received from England.

2 Counters @ 15	...	30
1 Do @ 10	...	10
2 Workers @ 7	...	14
Total per mensem...		54

Read also a letter from the Secretary to the Government of Bengal, No. 14, dated the 5th instant, forwarding, in compliance with the requisition of this Department, a copy of a Report from the Superintendent of Stamps, Calcutta, on the practice which obtains in his Office in the treatment of the Water-marked paper.

ORDER.—Ordered that a copy of the Report received from the Bengal Government be forwarded to the Government of Madras, with an enquiry as to the practicability of working on the Calcutta plan, whereby the proposed additional Establishment, costing 54 per mensem, might be obviated to the full extent, if the same kind of machines be adopted as in Calcutta, or partially, if only the suggestion made in the 3rd paragraph of the Calcutta Stamp Superintendent's letter be adopted.

(A true Extract.)

(Signed) E. H. LUSHINGTON,

Secretary to the Government of India.

From T. B. LANE, Esq., Junior Secretary to the Board of Revenue, to the Junior Secretary to the Government of Bengal, dated Fort William, the 18th December 1863, No. 1,707.

SIR,

STAMPS.
W. J. Allen, Esq.

1. I am directed by the Board of Revenue to forward herewith, in original, a letter No. 1,448, dated 8th instant, from the Officiating Superintendent of Stamps, being the report called for by your Office Memorandum No. 4,419 of the 25th ultimo, on the working of the stamping machines at this Presidency as compared with the stamping presses at Madras. It appears that the difference of management at Madras is owing to the particular kind of machinery employed there, alterations in which would be necessary before the practice of the Stamp Offices in both Presidencies could be assimilated.

2. The original paper received with your Memorandum under reply is herewith returned.

From W. L. HEELEY, Esq., Officiating Superintendent of Stamps, Fort William, to the Junior Secretary to the Board of Revenue, dated 8th December 1863, No. 1,448.

SIR,

1. With reference to your Office Memorandum No. 1,571, dated 30th ultimo, I have the honor to report that no difficulty has ever been experienced in this Office in stamping from the division lines of the Water-marked paper not being plainly visible, as the paper in question is used only for bi-color Stamps printed by means of Bryan Donkin & Co.'s machines, which are so adjusted that it is hardly possible that the Stamps should be impressed otherwise than in the proper positions, and which impress three Stamps in one operation.

2. At Madras, I believe, embossing presses only are in use, and the difficulty there experienced is probably owing to the presses not being provided with feeding tables, and the consequent necessity of feeding them by hand. The nature of a feeding table is indicated in the Memorandum of Mr. Arthur, the Engineer of this Office, appended hereto.

3. The difficulty complained of at Madras may also be obviated by cutting the sheets of paper into the three parts indicated by the Water-marked division lines, before stamping. Each part would then be separately stamped in the same way as the bi-color Stamps are here impressed with the Treasury counter-stamp, which is done by embossing presses fed by hand. This process would require fewer hands than folding.

4. The original papers which accompanied your Office Memorandum are herewith returned.

MEMORANDUM.

1. There are in use in Calcutta a number of stamping machines driven by the steam engine, at the rate of from 60 to 70 blows a minute, which raise an embossed stamp without color. With these machines it is often required to strike not only single impressions but 2, 3 and even 4 on the same sheet at regular intervals.

2. For this purpose the paper is never folded, but the distance is arranged by stops on the table of the machine.

B. B. is the table, A. is the hole through it for the bottom die or leather on which the impression is struck, the top surface of which should be a little (say $\frac{1}{8}$ th inch) lower than the surface of the table, D. is the paper to be stamped, C. C. C. the stops. About 100 to 200 sheets are placed at D. The quantity varies with the thickness of the paper. The first man No. 1 runs his finger nail along the top of the pile of paper from left to right, which makes the upper sheets over hang the lower ones on the right and facilitates very much the selection of the single sheets in quick succession. Having selected a sheet he lays it on top of the stops at the moment that the preceding one has been removed, No. 2 then takes charge of the sheet and brings the left hand edge against the stops C. C. C. in succession and sliding it along from one to the other between each blow of the press. The last stamps having been impressed No. 3 takes the sheet from No. 2, while No. 2 gets another from No. 1 and so on. In this way any reasonable number of stamps may be put at regular intervals on one sheet. As soon as the men get a little used to the work they remove the stops and regulate the distances by little marks on the table.

3. The table should extend about 4 feet in the right and left of the die, and be about 18 inches broad or as convenience may dictate.

4. The long slip of wood K. regulates the distance of the Stamp from the head of the sheet.

(Signed) R. J. ARTHUR, *Engineer.*

7th December 1863.

No. 14.

Forwarded to the Government of India, Financial Department, for information, with reference to their Endorsement No. 5,580, dated 14th November last, original paper returned.

By Order of the Lieutenant-Governor of Bengal,

(Signed) S. C. BAYLEY,

Junior Secretary to the Government of Bengal.

Fort William,
the 5th January 1864.

(True Copy.)

(Signed) R. H. HOLLINGBERRY,

Assistant Secretary to the Government of India.

No. 269.

ORDER THEREON, 18th February 1864, No. 296.

Forwarded to the Board of Revenue for early report after communication with the Mint Master and Superintendent of Stamps.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 270.

Read the following :--

MISCELLANEOUS CIRCULAR, No. IV.

Proceedings of the Board of Revenue, dated 22nd January 1864, Board No. 418.

Read the following letter from the Collector of South Arcot, dated Kalacoorchy, 6th January 1864, No. 2.

1. I beg to forward to the Board of Revenue the accompanying copy of a report on the result of certain Cotton experiments made by Messrs. Keess and Gibbs, residents of old Town Cuddalore.
2. I am sure the Board will agree with me that this report is of much interest and the details entered into of the mode and manner of cultivating the various kinds of Cotton seed will be found generally useful.
3. Messrs. Keess and Gibbs have evinced a real earnestness in their experiments for the improved culture of Cotton, and they have not been backward in incurring a considerable expenditure in order to give full effect to their efforts, and it has also been their wish and aim to give to others the benefit of their own experience and knowledge.
4. I cannot think that as yet a fair trial has been made of the Peruvian Cotton as far as experiments in this District are concerned. The Cotton seed did not reach me until long after the prescribed season of planting, and consequently in no case can the result be held to afford correct data by which to estimate the value of this species either the ordinary produce of each plant. I believe myself that the Peruvian Cotton is a very hardy plant, and with a little care and nurture in the early stages of its growth would prove far more remunerative than most other kinds, while the ease with which the Cotton is removed from the pod is a very great consideration in its favor.
5. In the past year none of the Cotton which the Board forwarded to me reached in proper time, and thus I may say another season has been lost which is much to be regretted, because it is obvious that while so important a point is overlooked as the right season for planting, the result of any experiment cannot be regarded as a safe test of the virtue of the Cotton or of its adaptation to India as a marketable product; and so long as the result thus continues uncertain or unsettled, it is impossible to expect that Native farmers generally will be tempted to introduce it in lieu of the ordinary species to which they are accustomed, and which gives them so little trouble in its cultivation and management.
6. Mr. Keess is a retired Apothecary of the Madras Medical Service, and Mr. Gibbs is the Head Master of the Depot School at Cuddalore. They are both greatly respected, and are ever foremost in interesting themselves in any project or scheme for the general good; and I have already had occasion to realize the advantage of their presence in the locality where they permanently reside. The expression of the Board's satisfaction at the interest they have shown in Cotton cultivation, and at the present report on their recent experiments would, I think, prove gratifying as well as acceptable.
7. The Xmas holidays followed so closely on my receipt of the report that I deferred addressing the Board until now.

ENCLOSURE No. 1.

From Messrs. D. KEESS and H. GIBBS, to C. W. READE, Esq., Collector of South Arcot,
dated Cuddalore, 19th December 1863.

We beg to furnish a report of the result of our Cotton experiments.

The species experimented with comprise,

1st, Peruvian; 2nd, Egyptian; 3rd, Sea Island.

The two first furnished by you, the third obtained elsewhere.

The Peruvian Cotton seeds were sown on the 28th October 1862, in a bed specially prepared. The seeds germinated between the third and seventh day; the failures were not more than 3 per cent. The seeds were simply dibbed in the earth from an inch to an inch and a half in depth, and carefully watered.

The young plants grew vigorously and appeared remarkably healthy. When about six weeks old, their height then averaging twelve inches, they were transplanted.

The ground selected was sandy in some parts, with a substratum of clay; and in part consisted of rich vegetable mould.

The different species of Gossypium, especially the exotics, throw out a tap root of some length. We therefore had holes dug three feet square and nearly four in depth. These were eight feet apart and filled in with earth to within six inches of the surface. When there were no rain the plants were watered every second day; but often they had attained a height of eight or ten inches every third day.

When the plants were four months old, their height varying from four to six feet, and having fine, broad, healthy-looking leaves, and vigorous stems, they blossomed and podded; but in about six weeks the blossoms and pods, with the exception of two, withered and dropped. These two matured, and the bolls looked healthy. We enclose the Cotton obtained from one which weighs twenty-two grains.

The staple is long and apparently fine, and but very slightly adherent to the seeds. Coincidentally with the blossoming of the plants, they were attacked by a grub, which either insinuated itself at the point of union of the leaf with its stalk, or the upper part of the leaf stalk itself, and ate its way downwards. Its presence was indicated by a drooping of all that part of the branch above where it was found. Every morning and evening the branches that were drooping were cut away with a penknife and the plants were thus saved. When the plants were seven months old, their height being then about eight or nine feet, they again blossomed and podded, but only to wither and drop as on the first occasion.

On both these occasions not a single pod arrived at maturity, nor were the plants attacked by grubs a second time.

Three months subsequently the same thing occurred. On the 19th October there was a gale when the plants suffered considerably; several were broken close to the root, and nearly all had good many branches broken. The height of the plants at this time was as follows; those planted where the soil consisted of vegetable mould were about fourteen feet high, with lateral branches from seven to nine feet in length; the others were about ten feet high, their lateral branches averaging five feet. The distance between the plants, eight feet, was too near. They should not be less than twelve feet apart, sixteen would be better, for the branches become so intimately entwined as to leave no passage between them, and ventilation becomes very much impeded.

Immediately after the gale of the 19th October we had the plants cut down to five feet, and the lateral branches were considerably trimmed. The plants are now flowering for the fourth time; and as the blossoms and pods look promising, we hope there will be a fair yield of Cotton. Continued heavy rain for several days has always acted prejudicially on the flowers and pods, as then they nearly all drop off.

In December 1862 a few seeds were sown in a small plot of ground; these received no watering, but what they obtained from the rains. Their growth has been slow, they look dwarfish, their lateral branches being few and slender. These are now for the first time in flower.

Egyptian Cotton.

Upwards of 3,000 young plants were transplanted from a nursery, to a piece of ground two Cawnies in extent, where holes had been dug three feet square, three deep, and six feet apart; but on account of the proximity of this patch to a salt-water inlet, on all occasions of high tide, it became submerged, and the soil is therefore impregnated with saline matter; but as no other ground was available, we resolved upon raising it about a foot, and throwing up an embankment to keep out the salt-water.

The seeds were sown on the 20th June, and transplanting commenced on the 15th July. The plants grew well, looked very healthy and promising, the salinous nature of the soil not operating detrimentally.

On the 19th October the plants were from two to three feet high, in full blossom, and a large number in fine pod. On this day there was a gale, and an unusual high tide covered nearly the whole patch. On the subsidence of the salt-water forty-eight hours after, the plants looked faded; and, with the exception of about 400, which the salt-water did not reach, withered and died. Those that have escaped are now about three feet high and look healthy. A small quantity of Cotton has been gathered, a sample of which accompanies this report. Average weight of Cotton obtained from each pod 13 grains, seeds clean, tissue not adherent. The Egyptian is not a vigorous plant, and does not stand the sun well. It requires watering three times a week.

Sea Island Cotton.

The experiment with this variety commenced in 1861, and has continued to the present time. We can therefore speak with some confidence regarding it. We must premise that, consequent on our having some doubts of the species, a sample of this Cotton was sent to Dr. Shortt, and that gentleman pronounced it to be Sea Island.

A nursery was in the first instance prepared, and the young plants transplanted when about six weeks old.

In consequence of the length of the tap root of all the exotics, we have always put them down in holes similar to those prepared for the Egyptian. The soil of the plot where these were planted is sandy with a slight admixture of vegetable mould. This variety thrives remarkably well; attains a height of about six feet; is a very bushy plant, and although planted six feet apart, became intimately entwined one with another. The lower branches trail on the ground, and the upper ones dip considerably. These plants are scarcely affected by the sun, require watering three times a week when young, and after they are about six months old, do not require to be watered more than twice a month.

The pods are very numerous, the branches bend with their weight. We counted on one plant, where the soil was rich, upwards of six hundred pods; the plant even then was in blossom. The pods are small, are very seldom attacked by worms, and are infested by bugs, which, however, do no harm. The plants yield almost continuously; their state of quiescence does not extend beyond six or eight weeks. They are in full bearing four months. A few plants that were put down in 1860 yields as abundantly now as they did during the first season. They were twice polled at about three feet from the ground, the lateral branches being removed near their junction with the main stem. The staple is fine and silky; a sample is herewith forwarded. Average yield of each pod $7\frac{1}{2}$ grains. Average yield of each plant 4 ounces per annum; seeds pubescent.

(True Copy.)

(Signed) C. W. READE, *Collector.*

1. The Board are much obliged to Messrs. Keess and Gibbs for their full and interesting report which will be submitted for the information of Government, and communicated to the Agri-Horticultural Society and to the Chamber of Commerce.

2. The Board beg to be informed of the further results of the experiment with the Peruvian species. The success with the Sea Island variety is very important and encouraging.

(True Copy.)

(Signed) H. M. C. KELLY,
Acting First Assistant.

No. 271.

[ORDER THEREON, 18th February 1864, No. 297.

Government have perused with much interest the report of Messrs Keess and Gibbs, for which the Board will convey to them the acknowledgments of Government.

(Signed) J. D. SIM,
Secretary to Government.

No. 272. Read the following Proceedings of the Board of Revenue, dated 11th January 1864, No. 125.
Read the following Tabular Report from the Collector of Nellore, dated 3rd December 1863, on lapsed Yeomiah in that District :-

Case number.	Talook and Village. Extent and value of the entire Inam.	When and by whom granted. Name of the original Grantee. Name of the person in support of the grant.	Nature of the grant. If service, nature of the duty prescribed by the grant.	Name of the last holder; date of his decease, and the relationship in which he stood to the grantee.	Share enjoyed by the deceased, and that held by the other members.	Family left by the deceased, and name and age of the parties, their circumstances, and the means of subsistence possessed by them.	Recommendation of the Collector, and the grounds on which it is made.	Recommendation of the Board of Revenue.	Decision of Government.
1 of 1863	Nellore in the Talook of Nellore at Rupees 5 per mensem, or Rupees 60 per annum to perform the service of Tadsa Tekya. Ac. Cts. 3 11 5 79 Wet ... Dry ... Garden ... 11 34 These Inams have been enjoyed by Syed Kiyamuddin and other sharers.	The Yeomiah was granted on the 14th Jamadialaval of Hijiri 1201, corresponding with the 5th March 1787, by the Nabob Wajaja, to Buranuddin, son of Syed Habiulla, at Rs. 8-10-6 per mensem, and after the death of Buranuddin, to his son Syed Kiyamuddin was granted at Rs. 5 per mensem.	Lighting lamps in the Darga; distributing sugar every Thursday, and performing certain religious services once a year.	Syed Kiyamuddin died on the 4th May 1863. He was the son of Buranuddin.	Exclusive holder.	1 Hussainbi, wife of the deceased, age 35 years. 1 Son Syed Yusuf, age 6 years. 1 Daughter Katiabi, age 10 years. 1 Do. Aminsahibi, age 12 years. 1 Do. Khasimbi, age 21 years. 1 Do. Ashabi, age 18 years. 6 — The above individuals appear to have right to $2\frac{1}{4}$ share of the Inams specified in column 2.	Syed Kiyamuddin was the last incumbent to whom the Yeomiah of 5 Rupees per mensem was continued under the Govt. Orders of the 26th Sept. 1842, No. 1,137. As it appears from the report of the local Officer, that the deceased left heirs, as noted in column 7, that on behalf of the wife of the deceased, since the death of her husband, Darga services have been performed by Rahmat Aliha that there is no objection to continue the Yeomiah of 5 Rupees to Syed Usuf, son of the deceased, who is minor, and that till he reaches his majority, he will be under the care of his mother Hussainbi, it is recommended that the Yeomiah of 5 Rupees per mensem be continued to the said Syed Usuf from the 5th May 1863, and the arrears amounting to Rupees 5-10-4 be granted to him.		

1. Ordered that the above Tabular Report be submitted to Government, with the Board's recommendation that the Service Yeomiah of Rupees 5 per mensem be registered in the name of Syed Usuf, son of the deceased, and that during his minority the allowance be paid into his mother's hands.

2. The arrears due at the date of the last incumbent's death appear to be Rupees 5-10-4, which will be paid to the mother, together with the arrears which have since accrued from 5th May last.

No. 273. ORDER THEREON, 18th February 1864, No. 298.

1. Sanctioned as proposed in paragraph 1.

2. The land entered in column 2 is apparently out of place. It does not appertain to the Yeomiah, and should therefore be inserted in column 7.

(Signed) J. D. SIM,
Secretary to Government.

No. 274. Read the following:—

FORT WILLIAM, FINANCIAL DEPARTMENT, the 1st February 1864, No. 645A.

Memorandum on letter from the Government of Fort Saint George, No. 2,320, dated 17th December 1863.

1. It is observed in paragraph 3 of the letter of the Board of Revenue, dated 14th November 1863, that the cases of Water-marked paper are under authority obtained from the Superintendent of Stamps opened in the presence of a Deputy Accountant, a man of known good character, who has been detached for this purpose, he keeps the Stationery Stock Book and an account of the outturn of each ream, writing into the Stock Account at intervals under the orders of the Superintendent the excess or deficiency found in counting.

2. This Deputy Accountant cannot be identified as such on the Schedule of Establishment of the Superintendent of Stamps, but he is identical apparently with the person who is referred to in the 20th paragraph of the Board's letter, as the Clerk or Stationery Store-keeper who supervises the counting, on a salary of Rupees 25 per month.

3. As the contents of the cases of Water-marked paper received from England form the basis of the Account of Stamp paper, it deserves consideration whether some more responsible Officer should not verify those contents.

4. The Water-marked paper on issue from a case passes,
First.—To the Mint for a value Stamp.

Second.—(After diminution possibly of quantity by the number of sheets spoiled at the Mint) to the Single Store Stamp of the Superintendent of Stamps, whence it is issued from time to time for counter-stamp prior to transfer to the double Stamp Store Account in quantities regulated by Indents received from Collectors.

Third.—From the Double Stamp Store Account to Collectors of Districts.

5. The account of receipts and issues of Double Stamps, or, in other words, of the transactions under the third head is alone rendered by the Superintendent of Stamps to the Board of Revenue.

6. The Board does indeed get from the Mint Master a return of the Single Stamps sent by him to the Superintendent of Stamps, but it is apparent from the foregoing detail that the Board who receive the Superintendent's account of Double Stamps only cannot use the Mint Master's Return as a check upon the Superintendent's account of Single Stamps.

7. The Superintendent's account of Water-marked paper and of Single Stamps is apparently not subjected to any external check, and although thus his sole dependence for efficient control is on the accounts kept in his own Office, it does not appear that the provision for the integrity of those accounts is sufficient.

8. "The Assistant (to the Superintendent) is responsible for the custody and issue of Single Stamps, for the counting of Double Stamps from 5 Rupees and upwards, also for the

despatch of Adhesive Stamp, Bills of Exchange and Postage Stamps, all of which are counted and packed in his presence." Yet the only "Stock Books, Registers and other accounts kept in and furnished by the Office," which can be used to check the balances of stock in the Assistant's custody, are those for the correctness of which he is responsible.

9. Possibly it would be expedient to provide for an external check, as for example by the Revenue Board Office over the accounts of Water-marked and Single Stamp paper, also to rule that the Superintendent of Stamps should keep under lock and key the entry of the daily balances of these accounts.

10. The Board would check the issues of Water-marked paper from the Stationery Stock and the receipts of Single Stamps into the Single Stamp Store by the deliveries from the Mint of stamped and spoiled paper. This with a periodical inspection of the Superintendent's stock by the Deputy Auditor and Accountant-General, or other Officer to be selected by His Excellency the Governor in Council, would complete the requisite checks upon the Stamp paper up to its issue to Collectors.

11. With regard to the issues to Collectors it deserves consideration, whether the Deputy Auditor and Accountant General is apprised of this; apparently the account is kept wholly between the Collectors and the Superintendent of Stamp, but the Deputy Auditor and Accountant General should have the means of verifying the numbers and amounts of Stamps for which each Collector is responsible.

12. And if the Deputy Auditor and Accountant General be informed of the Stamps supplied to Collectors it may be questioned whether there is any necessity for the submission by the Collectors to the Superintendent of an account of their receipts and issues. His concern with the Collectors might end with their acknowledgment of the Stamps despatched by him, the further accounting for those Stamps being a matter between the Collectors and the Deputy Auditor and Accountant General.

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

No. 275. ORDER THEREON, 18th February 1864, No. 299.
Forwarded to the Board of Revenue for early report.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 276. Read the following Proceedings of the Board of Revenue, dated 11th February 1864:—

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Camp Tripatur, 4th February 1864, No. 15:

SIR,

In the Proceedings dated the 5th September 1860, No. 4,064, the Board communicated the sanction of Government to the application, to the Javadi and the Yelagiri Hills in this District, of the rules laid down in paragraph 7 of the Government Order of the 4th April 1860, No. 617, for the disposal of waste lands on the Shevaroy's. These rules having been superseded by the introduction of the new Waste Rules passed by the Government on the 9th March 1863, and numbered 488A, I request you will inform me whether these rules may be applied to the Javadi and Yelagiri Hills.

Submitted for the decision of Government, with reference to their Proceedings dated 3rd September 1860, No. 1,501, Revenue Department.

No. 277. ORDER THEREON, 18th February 1864, No. 300.
Before passing orders on these Proceedings, the Government wish to have before them the Board's opinion on the subject therein referred to.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Read the following Proceedings of the Board of Revenue, dated 11th January 1864, No. 124 :—
Read the following Tabular Report from the Acting Collector of North Arcot, dated Chittoor, 24th November 1863, on a lapsed Yeomiah in the District of North Arcot.

Case number.	Talook and village. Extent and value of the entire Inam.	When and by whom granted. Name of the original grantee. Final Sunda in support of the grant.	Nature of the grant, charity or service. If service, nature, of the duty prescribed by the grant.	Name of the last holder; date of his decease, and the relationship in which he stood to the grantee.	Share enjoyed by the deceased and that held by the other members.	Family left by the deceased, and name and age of the parties. Their circumstances and the means of subsistence possessed by them.	Recommendation of the Collector, and the grounds on which it is made.	Recommendation of the Board of Revenue.	Decision of Government.		
1	557	Wallaja Talook. In the limits of the village of Punji near Ranipett. Rs. A. P. 117 14 10 annually.	By Nabob Wallajah to Thaji Shah on the 5th Jama-dishani Hijri 1203.	For the performance of the services in the Durgah of Nasara Auruliah.	Syed Murtuza alias Thajishah 5th February 1862, nephew.	Half share of the full allowance Rupees 235-13-8.	Syed Jalal Padishah, younger brother, aged 36 years. Navroo Bi, wife of Syed Jalal Padishah, aged 22 years. Bujary Bi, daughter of Syed Jalal Padishah, aged 5 years. Syed Abdul-Padishah, aged 10 months; service in the Durga.	Thaji Shah, the individual referred to in column 3, was the original holder of the Yeomiah. After his death the allowance was enjoyed by his younger brother Rajishah, who also dying, the Yeomiah was, agreeably to the Orders of Government dated 15th May 1835, registered in the names of his three sons Syed Murtuza alias Thajishah, Syed Cader Padishah, and Syed Jalal Padishah, who enjoyed the allowance in equal proportions of Rupees 78-9-11. On the death of one of them, Syed Cader Padishah, the Yeomiah was under the	8	9	10

Order of Government dated 26th October 1844, registered in the names of the surviving brothers, each to receive Rupees 117-14-10. Of these Syed Murtuza alias Thaji Shah died on the 5th February 1862, Syed Jalal Padishah being now the only surviving member of the family.

The Tahsildar of the Wallajah Talook reports that this latter individual performed the services attached to the Yeomiah from the date of the demise of Syed Murtuza alias Thaji Shah, and that the deceased Yeomiahdar left no other heirs behind but his brother above alluded to. The Acting Collector has therefore agreeably to the instructions conveyed in the Board's Standing Circular of the 3rd September 1861, No. 4763, registered the Yeomiah in the name of Syed Jalal Padishah, younger brother of the deceased Yeomiahdar, and begs to solicit sanction for payment to him of the arrears of the lapsed share of the Yeomiah due from 1st October 1861, to 30th September 1863, amounting Rupees 235-13-8.

Order of Government dated 26th October 1844, registered in the names of the surviving brothers, each to receive Rupees 117-14-10. Of these Syed Murtuza alias Thaji Shah died on the 5th February 1862, Syed Jalal Padishah being now the only surviving member of the family. The Talukdar of the Wallajah Talook reports that this latter individual performed the services attached to the Yeomiah from the date of the demise of Syed Murtuza alias Thaji Shah, and that the deceased Yeomiahdar left no other heirs behind but his brother above alluded to. The Acting Collector has therefore agreeably to the instructions conveyed in the Board's Standing Circular of the 3rd September 1861, No. 4762, registered the Yeomiah in the name of Syed Jalal Padishah, younger brother of the deceased Yeomiahdar, and begs to solicit sanction for payment to him of the arrears of the lapsed share of the Yeomiah due from 1st October 1861, to 30th September 1863, amounting Rupees 235-13-8.

The Board of Revenue sanction the payment of the two years' arrears of the share aggregating Rupees 235-13-8, and resolve to submit the case for the confirmation of Government agreeably to the Board's Standing Circular, No. 4,762, dated 3rd September 1861.

No. 279.

ORDER THEREON, 19th February 1864, No. 301.

1. Sanctioned. This case is the same as that which formed the subject of the Board's Proceedings, dated 20th January 1864. The Board inadvertently recommended in that paper also, the registry or continuance to Syed Jalal Padishah of the share enjoyed by his deceased brother, Syed Murtazah. The separate application required in the Order of Government, dated 18th February 1864, No. 294, is not now required.

2. The Board are competent to sanction the payment of the arrears of the share hitherto enjoyed by Syed Jalal Padishah.

(Signed) J. D. SIM,
Secretary to Government.

No. 280. Read the following letter from J. J. CORBETT, Esq., Abkarry Contractor of North Arcot, and Proprietor of Palmanair Rum Distillery, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Palmanair, 10th February 1864 :—

Sir,

1. I have the honor to address you these few lines, and trust you will kindly excuse the liberty I have taken in so doing.

2. Government having discontinued the issue of Alcohol (Spirits of Wine) by the Commissary General's Department from the 1st January to the several tradesmen and manufacturers, for the purpose of making varnish, &c., for the reason that they may obtain it from private sources, and having extended the indulgence to distillers of passing Alcohol methylated at 10 per cent. *ad valorem* duty, by which means the trade of Madras may supply themselves.

3. I beg respectfully to submit that the consumption of Alcohol in itself, though absolutely necessary, is very small. Methylic spirit is not to be procured in Madras, it can only be imported from England; from the limited business to be done in the sale of Alcohol, it would scarcely recompense the trouble and difficulty in getting it out, as from its inflammable nature few Captains would consent to receive it in their ships.

4. I believe it was provided Methylic spirit, or any other ingredient, may be used so long as it renders the Alcohol unfit for human consumption. It was if I am not mistaken the practice in the Commissary General's Department, in issuing Alcohol to have it mixed with a small portion of the ingredients used for making varnish, such mixture being considered sufficient to prevent the spirit being consumed.

5. Deeming such a course would answer all the purposes required, I submitted a pint prepared in the same way to Dr. Wyndowe, Chemical Examiner. I have now the honor to draw your attention to his remarks embodied in his letter to me, dated 7th January 1864 :—

"With reference to our conversation on the 27th December 1863, I have the honor to forward herewith a bottle of Alcohol, the product of the simple re-distillation of the sample of adulterated spirit received from you. You will observe that the addition of the substances you employ does not answer the purpose required, and cannot therefore be substituted for Methylic Alcohol.

(Signed) S. J. WYNDOWE, M. D."

6. I am led to infer that nothing short of Methylic spirit will answer, and from the difficulty of obtaining that spirit, I presume we shall not be able to benefit by such a concession on the part of Government. Meanwhile, the trade and manufacturing classes will be driven to the necessity of importing their spirit from England, at great cost, and we distillers in the country have the spirit at our disposal, and we shall be deprived of the advantages the opening up of the trade will afford.

7. It may not be of any moment to the gentlemen, connected with distilleries, such as Messrs. Asbuthnot & Co., Binny & Co., and Parry & Co., to interest themselves, however limited the demand may be, but to one of my small means it is of great consideration. I beg respectfully to state I am the Abkarry Contractor of North Arcot, and I have a distillery at Palmanair, where I manufacture Rum with English stills in the European method.

8. I beg to submit that I shall be happy to supply Spirits of Wine of any strength and quantity, for all Government purposes, Hospitals, Government Medical Stores, &c. The spirits may be brought in the usual way under passes from the Collector and deposited in the Government Bonded Warehouse, and issued on Indents from each Department, and payment made once a month, and Government will be saved all the expense and trouble of an Establishment.

9. It is the practice in Calcutta and Bombay to permit spirits manufactured in the country to be removed for local consumption on the payment of 3 Rupees per Gallon duty, this rule does not apply to Madras. I beg most respectfully to crave the same indulgence be granted to me, that I may be allowed on such payment of duty to sell the Alcohol to the various trades and manufacturers, as well as to the several Chemists and Druggists.

10. Even if we should have mythilated spirit it would not answer for medical purposes, nothing but the pure Alcohol is necessary, and as matters stand, the Chemists and Druggists will be driven to the necessity of importing their Alcohol from England, while we have it in the country. The duty Government will derive from imported spirits, and spirit passed from our Establishment will be the same, while the indulgence will be great to one like myself who has embarked largely in the country, investing capital and giving employment to many from the nature of my undertaking.

11. This indulgence, if I may presume to state, may be considered objectionable on account of the Abkarry laws here existing. The duty at 3 Rupees per Proof Gallon rateably enhanced, for Spirits of Wine, added to my price, will bring it up 6 and 6½ Rupees per Gallon. Good Brandy in Madras can always be purchased for less, and the rates fully protects any infraction of the Abkarry laws, as no person would care to pay such a price for Alcohol for consumption while, Brandy can be had cheaper.

12. The introduction of the duty payable Alcohol will answer Chemists and Druggists, trade and Cabinet makers and all classes, and at once remove the serious inconvenience the want of Alcohol is occasioning. It will further be a great boon conferred on distillers in this country, and open a new channel for our enterprise.

13. I have already stated I am prepared to supply Government with Alcohol. The arrangement will save all the expense and trouble of manufacture, save also the keep of an Establishment. The indulgence as exists to distillers at Calcutta and Bombay, to sell spirits duty paid, if extended to us, while the high price fully protects the Abkarry, it makes a fresh opening to distillers; gives all classes the opportunity of supplying themselves, on the spot, and saves them importing from England that mythilated spirit is not to be had in Madras, the want of sufficient inducement to have it imported; that its introduction will only do for varnish makers, while the Chemists and Druggists need the pure Alcohol, and are quite unprovided for. Under all these circumstances, I respectfully beg you will be pleased to lay my case for the favorable consideration of His Excellency Sir W. Denison, and with my best apologies for the trouble I have given you.

No. 281.

ORDER THEREON, 19th February 1864, No. 802.

Referred to the Board of Revenue for report.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 282. Read the following Proceedings of the Madras Government in the Public Works Department:—

Referring Estimate of Rupees 1,180 for a Tannahdar's Cut-cherry at Bimlipatam. } (Here enter 12th February 1864, No. 436.)

No. 283.

ORDER THEREON, 19th February 1864, No. 303.

The construction of a Catcherry for the Tannahdar of Bimlipatam is approved.

(Signed) J. D. SIM,
Secretary to Government.

No. 284. Read the following Proceedings of the Madras Government in the Financial Department:—

Communicating the orders of the Government of India on the Statements of charges on account of salaries of Establishments and Contingencies sanctioned by this Government within the amount of the Budget grants for 1862-63, during the month of January 1863. } (Here enter 26th January 1864, No. 65.)

No. 285.

ORDER THEREON, 19th February 1864, No. 304.

1. Adverting to paragraph 2 of the letter from the Government of India forwarded with these Proceedings, it is observed that the separate authority of that Government to the entertainment of an Overseer* on Rupees 30 a month for the Forest Establishment, South Arcot, therein referred to, is not traceable from the records of this Office, and does not appear to have been received. Application will therefore be again made for the necessary sanction.

2. The sanction conveyed in paragraphs 2 and 3 to an increase of Rupees 2 a month to the salary of the Sweeper at the Juggumpetta Bungalow, Godavery District, and to the employment of a Curnum and Talar at a cost of Rupees 8-8-0 a month in the villages of Karanai and Sydapet, Madras District, will be communicated to the Board of Revenue† and the Honorable C. Pelly‡, with reference to the Proceedings of Government marginally noted.

3. The separate sanction to the Establishments on account of the Malabar Escheats, referred to in paragraph 3, was communicated to the Board with the Order of Government 4th November 1863, No. 1,982.

(Signed) J. D. SIM,
Secretary to Government.

Ordered that the following letter be despatched.

No. 286. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to E. H. LUSHINGTON, Esq., Secretary to the Government of India, Financial Department, dated 19th February 1864, No. 305.

SIR,

Adverting to paragraph 2 of your letter to the address of the Chief Secretary, dated 15th September 1863, No. 4,516, I am directed to bring to the notice of the Government of India that the separate authority of that Government to the entertainment of an Overseer on Rupees 30 a month for the Forest Establishment in South Arcot, therein referred to, is not traceable in the records of this Office, and does not appear to have been received. I am therefore desired to re-submit the application of this Government for sanction to the charge, which, as already stated, is a permanent one.

No. 287. Read the following Proceedings of the Board of Revenue, dated 18th February 1864:—

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Salem; to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Camp, Haroor, 15th February 1864, No. 23.

SIR,

1. I have the honor to enclose a copy of the Notice of the High Court, dated the 23rd January 1864, but served on me only yesterday the 14th instant, intimating that Pethamorttoo Veerummany of Unkusaghiry has preferred an Appeal in the High Court against the decision of the Civil Court of Salem, in O. S. No. 1 of 1861. I request the Board will be good enough to obtain the necessary instructions from Government to Mr. Dale to appear in the case.

2. The Board have in their Office, copies of the Pleadings as well as a copy of the decision in the case, which I request may be sent to Mr. Dale. I have written to the Government Vakeel for the copies of the Exhibits filed in the Suit and the depositions given before the Court, and will send them to Mr. Dale as soon as I receive them. In the meanwhile Mr. Dale may perhaps obtain them for perusal from Mr. Mayne, who appeared in the Salem Civil Court on behalf of the Poligar Appoorow, and who, I believe, has also been retained by him in the High Court.

3. The Board will observe that the time fixed for hearing the Appeal is the 22nd instant.

1. Ordered to be submitted to Government with the request that the Government Pleader may be instructed to appear for the defence of the Collector in the Appeal to the High Court.

2. The papers in the Board's records will be forwarded to Mr. Dale direct.

No. 288. ORDER THEREON, 19th February 1864, No. 306.

The Governor in Council authorizes the Government Pleader to appear and defend Regular Appeal 8 of 1864, in the High Court of Judicature at Madras.

(Signed) J. D. SIM,
Secretary to Government.

No. 289. Read the following Proceedings of the Madras Government in the Military Department:—

Declining to sanction any further distillation of Alcohol by the Commissariat Department for sale to private individuals. (Here enter 16th February 1864, No. 531.)

No. 290. ORDER THEREON, 20th February 1864, No. 307.

Resolved that the foregoing Order of Government in the Military Department together with G. O., Revenue Department, 2nd February 1864, No. 179, be communicated to the Board of Revenue, who will be requested to inform the Petitioners referred to in the latter paper that it is the distillation not sale of Alcohol by the Commissariat Department that has been forbidden from the 1st January 1864. Such quantity of Alcohol as may be still in store is available to the public at the price fixed in the Order of Government, Military Department, 16th December 1863, No. 3995.

(Signed) J. D. SIM,
Secretary to Government.

No. 291. Read the following Proceedings of the Board of Revenue, dated 9th January 1864, No. 104:—
Read the following Tabular Report from the Acting Collector of North Arcot, dated Chittoor, 1st December 1863, on a lapsed Yeomiah in the District of North Arcot.

Case number.	Extent and value of the entire Inam.	When and by whom granted.	Nature of the grant, charity or service. If service, nature of the duty prescribed by the grant.	Name of the last holder; date of his decease, and the relationship in which he stood to the grantee.	Share enjoyed by the deceased and other members.	Family left by the deceased, and name and age of the parties. Their circumstance and the means of subsistence possessed by them.	Recommendation of the Collector, and the grounds on which it is made.	Recommendation of the Board of Revenue.	Decision of Government.
24	Gudiatam Talook. Thaliatham. Rs. A. P. 67 6 10 annually.	Nabob Walajah to Shah Enayut Oollah Rojibi on the 20th Ramzan Hijiri 1207.	For the performance of service of Pesh Inam in the Durga of Shahaji at Thaliatham.	Mir Ahmed Hussien, 19th May 1862, the great grandson.	The entire Yeomiah was enjoyed by the deceased.	Hanifa Bibi, wife of elder paternal uncle and adopted mother, aged 55 years. Roshan Bibi, own mother, aged 40 years. Ghousse Mohidin, own younger brother, aged 12 years. Mirsha do, 4 do, service in the Durga.	This Yeomiah was agreeable to the Order of Government dated 18th May 1853, registered in the name of the deceased Mir Ahmed Hussien, nephew of Mir Hussien, who was on the receipt of the allowance specified in column 2, and was declared to have forfeited the same in consequence of having been compromised in a Yeomiah fraud case. The services attached to the Yeomiah were performed by his cousin Mir Gulam Hussien, as Naib owing to his (Mir Ahmed Hussien's) incapacity. From the report of the Tahsildar of Razinamah on stamped paper, in which Mir Gulam Hussien in consideration of his having all along performed the services attached to the Yeomiah, and his being their nephew on their husband's side. They allege that of the two sons named in column 7, one is deaf, and the other very young. They further add that in the event of the Yeomiah being registered in the name of Mir Gulam Hussien he would maintain them.		

Gudiatam it appears that the adopted as well as the own mother of Mir Ahmed Hussien have filed a Razinamah on stamped paper, in which they request that the Yeomiah may be registered in the name of Mir Gulam Hussien in consideration of his having all along performed the services attached to the Yeomiah, and his being their nephew on their husband's side. They allege that of the two sons named in column 7, one is deaf, and the other very young. They further add that in the event of the Yeomiah being registered in the name of Mir Gulam Hussien he would maintain them.

Under these circumstances, the Acting Collector has, under the authority conveyed in the Board's Standing Circular of the 3rd September 1861, No. 4,762, registered the Yeomiah in the name of Mir Gulam Hussien, cousin of the deceased Yeomiahdar, and begs to solicit sanction for payment to him of the arrears of the Yeomiah due from 1st April 1862 to 30th September 1863, amounting to Rupees 101-2-3.

The Board of Revenue sanction the payment of the 18 months' arrears aggregating Rupees 101-2-3 to Mir Ghulam Hussen, but as they presume that the deafness of Ghouse Mahomed will not permanently incapacitate him for the performance of the service, the Board resolve to submit this case for the orders of Government with the recommendation that the Yeomiah should be registered in Ghouse Mahomed's name, as he is a younger brother of deceased. During his minority there can be no objection to the service being performed by Mir Ghulam Hussen deceased's nephew, into whose hands the Yeomiah can be paid for the support of the family.

No. 292.

ORDER THEREON, 20th February 1864, No. 308.

Sanction is granted for the Yeomiah of 67 Rupees, 6 Annas and 10 Pice per annum enjoyed by the late Mir Ahmed Hussien being registered in the name of his minor younger brother Ghowsa Mohdin (not Ghowsa Mahomed erroneously named in the Board's Proceedings above recorded), the service attached to the Yeomiah being performed by Mir Gholam Hussien during the minority of Ghowsa Mohdin.

(Signed) J. D. SIM,

Secretary to Government.

No. 293. Read the following letter from Captain W. H. NESSEY, Acting Superintendent of Revenue Survey, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 9th February 1864, No. 82/5:—

SIR,

1. In accordance with direction contained in G. O. 21st December 1863, No. 2,352, I have had the Theodolites of Barrow's make carefully examined by the Mathematical Instrument Maker, Mr. Doderet.
2. He reports them faulty and in their present state useless. They may be made serviceable by an expenditure of from 15 to 20 Rupees on each instrument.
3. As instruments indented for are generally received about two years after the date of the indent, it is probable that the Superintendent of Survey will be in want of instruments before a fresh supply in lieu of these can be obtained.
4. I beg therefore to be permitted to have these instruments repaired in the manner suggested by Mr. Doderet.

From Mr. F. DODERET, Mathematical Instrument Maker, to Major J. H. M. SHAW
STEWART, Deputy Secretary to Government, Public Works Department, dated
Chepauk, 1st February 1864.

SIR,

1. In obedience to your instructions conveyed in your Memorandum of 6th January 1864, No. 624, I beg respectfully to submit the following report on nine Theodolites received from the Superintendent, Revenue Survey, for examination. There are four instruments, Everett's pattern, of the lot now received, three of which have been examined and reported on, on a former occasion, in a report of mine respecting Everett's instruments. I then remarked that those instruments were too slightly made for the Department which require to use them, as they often come into the hands of careless persons who treat them very roughly; but I have no doubt if used by experienced gentlemen they would answer, as there are few instruments of the same size and pattern by other makers which are stronger and thicker in metal, desirable as it is to have them so especially in the Y and axes for this country, and for this Department. I repeat that the object glasses of the four Telescopes of the four instruments are quite spoilt, as the second crown glass is oxidized, and has the appearance of a glass before it is polished. If instructions were given at home to have the glasses (as some of the German and French Opticians have them) cemented together with Canada Balsam or Turpentine of Venice, the damp could not then settle between the crown and flint glasses during the transmission through different climates. I have lately replaced twenty-three crown glasses, spoilt by the same cause, and belonging to levelling instruments partly by Elliot Brothers and partly by Barrow. Relative to the general workmanship I beg again to

refer to my former report. I have directed my closest attention to try and detect the cause of the incorrect readings of the divided circles, as I was firmly impressed that no maker could think so little of his reputation and of the supply to Government of instruments as to send badly divided instruments, nor do I believe that the examining parties at the East India Office would pass badly divided instruments, and I can trace it only to the following causes:—

First.—The lower circle being of cast brass and the vernier plate of rolled (sheet) brass, the expansion and contraction of metal of different imperforations would be so unequal as to cause such errors. I found that the divisions of the vernier were too large to the circle of the divisions they describe, but if by some means the verniers were brought further out so as to fit in the divisions of the lower circle they will read as correct as is wanted for the purpose required; the difference of expansion in cast and sheet (rolled) brass is to the inch from freezing point to 212 Fah. by the former $\frac{1}{533}$ and the latter $\frac{1}{517}$.

Second.—Supposing that the instrument has been divided in the winter time at home under a temperature of 3 to 4 below freezing point, and sent out and set up under a tropical sun of 120 to 125, it will be found that the expansion is very considerable.

2. Taking into consideration that the circle is about eighteen times heavier than the vernier plate, the expansion will be much larger on the circle than on the vernier plate, and the circle by larger expansion leaves the vernier plate behind, and the divisions of the same will be too large to the circle divisions.

3. By the kind permission and advice of Captain Hessey, Acting Superintendent Revenue Survey, I have according to his verbal instructions hammered out the vernier plate of instrument No. 1,090, so that the vernier describes a larger radius and the vernier will fit to the divisions. I have also re-placed the spoilt crown glass; and I believe the instrument will now answer. In conclusion, respecting these instruments, I have to add that in the details they are not as good as those of Troughton and Sims or Elliot. I have also examined the five transit instruments and I find that all the object glasses of the Telescopes are spoilt from the same causes above alluded to. I have likewise re-placed the crown glass of instrument No. 1,086, as I wanted to examine the divisions and could not look through the Telescope from the above, I find those instruments as good as of other makers, the axis are correct, and it keeps very good in level by turning of either vernier or lower circle; the upper vernier belonging to the transit circle did not fit the divisions, were too large, most likely from the same causes before alluded to; I have corrected this by hammering out the arms of the vernier plate. I find there is no reflecting eye-piece to the Transit instrument, and as it is inconvenient to take the altitude of the sun without one, I have by instruction of Captain Hessey added one, and those two instruments so corrected and adjusted have been sent to the Superintendent Revenue Survey, and if approved of by him I am able to undertake the necessary repairs, corrections and adjustments. In conclusion I beg to say that to put those instruments sent to me in proper working order it will entail a cost for each instrument of 15 to 20 Rupees.

Waiting for orders to do so.

(True Copy.)

Chepauk,
9th February 1864.

(Signed) W. H. HESSEY, Captain,
Acting Superintendent Revenue Survey.

No. 294.

ORDER THEREON, 20th February 1864, No. 309.

No. 294. ORDER THEREON, 20th February 1907.

The Secretary of State having been informed that the defective Theodolites will be retained, in Store pending his orders, the Government do not deem it advisable to repair and use them as proposed, unless this be absolutely necessary. This letter and its enclosure will, however, be sent to the Secretary of State in continuation of the papers already forwarded to him.

Yours faithfully,
J. D. SIM

(Signed) J. D. SIM,

Secretary to Government.

No. 295. Read the following letter from MADAR-OOL-OOMRAH, late Dewan of the Carnatic Durbar, to the Honorable A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 28th January 1864:—

Sir,

1. I have the honor to request that this my representation may be laid before His Excellency the Governor in Council for his consideration and orders.

2. I must premise that the Mahomedan Religious Institution of the late Nawab of the Carnatic were entrusted to me by Government after the death of the above Prince, so that the affairs of the Mosques, &c., of Madras, Arcot and Trichinopoly are still under my charge and superintendence, and as I am entrusted with their management, I feel it to be my duty to bring to the notice of the authorities any circumstance that may interfere with the due performance of the religious services connected with these places of worship.

3. It is with the great Mosque at Arcot, near the old Palace, that my present representation is connected. It is one of great sanctity and held in great veneration. Near to it stands the tomb of the late Nawab Sadutoollah Khan, and the remains of the late Nawab Anwarooddeen Khan, the father of the late Nabob Wallajah were here deposited for a certain time.

4. For a considerable period this Mosque enjoyed the revenues of the villages of Velumbauk and Singhee, situated in Caverpauk in the Talook of Wallajah Nuggur. On the cession of the Carnatic territories to the British a sum of Rupees 89-10-11 was assigned to the religious services of the Mosque in lieu of the Jagheer resumed. The late Nawab Auzumjah desirous of improving the condition of this Mosque, addressed Government Agent on the 9th May 1823, requesting that the allowance may be paid over to him and the Mosque placed under his charge as was done with those of Wallajahoe, Anwaree and Mamoor at Madras and Trichinopoly. The Government in their Order of 26th August of the same year were pleased to comply, and a copy of this Order was sent to the Board of Revenue and by them communicated to the Collector of North Arcot. It is from this remote period that the Mosque had enjoyed the money allowance. On the delivery of the Carnatic property to the Receiver, I, on the 27th June 1859, wrote to the then Assistant Government Agent requesting that the allowance which had hitherto been paid to Hyder Hossain Khan, the Naibay Circar, may in future be remitted to Gholam Hossain who will reside there. This arrangement was acceded to and Orders by Government were accordingly passed on the 12th August 1859. The sum of Rupees 89-10-11 has been since regularly passed to Gholam Hossain, Peishkar, on his receipt, who furnishes me with particulars of accounts of expenditure.

5. I beg to enclose for the perusal of your Excellency in Council copy with a translation of the Notice issued on the 28th October last to Gholam Hossain, Peishkar, by the Collector of the District. Your Excellency will see from the document that by orders of Government the Collector has been directed to discontinue all ready money allowances hitherto enjoyed by all Religious Institutions, and to assign to them in lieu lands equivalent in value. I would here respectfully urge on your Excellency's consideration the great inconvenience that will result, if such an arrangement were carried out with respect to the Mosque, either lands already in the occupation of Ryots or waste lands, not in occupation, will be assigned. In the former case it is no easy matter to collect the rents from the Ryots. There will be delays, irregular payments and even default on the part of the Ryots, and the time employed by the Mosque Peishkar in making good the amount, will leave him little of that leisure so necessary for the due performance of the numerous services of the Mosque, such as the Mowzin Peesh Eman, Khateeb and Moallium. In the latter case, that is, should Bunjer or waste land be assigned, it will be sufficient to remark, that it will be some time before it could be made remunerative, and till then the returns will be but precarious or fluctuating.

6. Under the above circumstances I beg respectfully to solicit that your Excellency in Council will be pleased to continue the money allowance of Rupees 89-10-11 hitherto allowed

for the services of the Mosque, or to revert it to the old arrangement and make over the villages of Velumbauk and Singhee for its support.

7. In conclusion I will add that either of the above arrangements will meet the wishes of the Mahomedan community of Arcot, and in consideration of the great sanctity of the Mosque and the long period past during which the allowance was enjoyed, the prayer, if granted, will only add to the reputation of the Bengal Government for justice and equity, and will result in the efficient management of the Mosque and its affairs.

Transferred to the Revenue Department for consideration and disposal with reference to the Proceedings in that Department, dated 2nd July 1863, No. 1,166.

(Signed) A. J. ARBUTHNOT,
Chief Secretary to Government.

Fort Saint George,
15th February 1864.

No. 296.

ORDER THEREON, 20th February 1864, No. 310.
Referred to the Collector of North Arcot through the Board of Revenue for report.

(Signed) J. D. SIM,
Secretary to Government.

No. 297. Read the following Proceedings of the Board of Revenue, dated 16th February 1864:—

Read Proceedings of the Madras Government, Revenue Department, dated 8th February 1864, No. 236.

1. The Board observe that they recommended the refund as a matter of grace under the peculiar circumstances of the case, and not as one of right.

2. The documents failed of their intended effect; but not by reason of any of the contingencies expressed in the Act.

3. The Act applies to Courts of Requests beyond the limits of the British territory by special order only.

No. 298. ORDER THEREON, 20th February 1864, No. 311.
The Government will await the receipt of the opinion of the Government Pleader on the subject.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 299. Read the following Proceedings of the Madras Government in the Public Works Department:—

Issuing certain instructions to the Officiating Superintending Engineer, 6th Division, for the early completion of the water communication from the Vadaranyam Salt Pans to Nagapatam } (Here enter 9th February 1864, No. 412.)

No. 300. ORDER THEREON, 22nd February 1864, No. 312.
Ordered to be communicated to the Board of Revenue for their information.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 301. Read the following letter from Captain W. H. HESSEY, Acting Superintendent, Revenue Survey; to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 27th January 1864, No. 30/2:—

Sir,

1. With reference to G. O., 16th January 1864, No. 100, I have the honor to state that the Establishment proposed by Mr. Danbury, the Acting Collector of Madras, for the survey of isolated portion of waste land in the Collectorate of Madras, appears sufficient.

2. There will be no difficulty in superintending the work of the Surveyor. The plotting and computation being performed in the Central Office, an efficient check will be kept on the work.

Enclosures returned.

* Appended.

3. I have made a slight alteration in the list* of instruments, in order to make the Establishment more efficient. A Theodolite in competent hands is in most cases a much more satisfactory instrument than a Prismatic Compass.

4. A Surveyor can be supplied from this Office; two Gumashas; as Computers and Draughtsman can also be given.

List of Instruments proposed for the Survey Establishment for the Collectorate of Madras:—

No.	Names of Instruments.	Remarks.
1	Theodolite, 5-inches.	Additional.
1	Prismatic Compass.	
1	Case of Instruments.	
1	Do. Drawing materials.	
1	100-feet chain.	Additional.
1	66 " "	
1	Cross-stave.	

Chippak,
27th January 1864.

(Signed) W. H. HESSEY, Captain,
Acting Superintendent of Revenue Survey.

No. 302. ORDER THEREON, 22nd February 1864, No. 313.

1. In the foregoing letter the Officer in charge of the Office of the Superintendent of Revenue Survey reports in reply to G. O., 16th January last, No. 100, that he will have no difficulty in supervising the small Survey Establishment which it is proposed to employ in the Madras District, and that the number of hands and rates of pay are sufficient.

2. The grounds for proposing to employ such an Establishment are contained in the Acting Collector's letter of the 13th October last, No. 15, and appear to Government to be reasonable. At the same time, as remarked by the Board, the transfer of land must not be deferred till a survey is practicable.

3. The Government resolve to request the Government of India to sanction as a temporary measure the employment of the party at a monthly cost of Rupees 106 for one year from 1st May next. The Board will, as they proposed, consider the expediency of entertaining a permanent Establishment for Madras, and when they are in a position to do so will submit a general scheme for all Districts requiring such aid. They will be careful to obtain from the Collector an exact report of the working of the proposed party should it be sanctioned.

4. The issue of the instruments named in the Memorandum accompanying Captain Hesse's letter of the 27th January will be made from the Public Works Department when the party is organized.

5. The Acting Collector, it is observed, proposes that a charge should be made for survey at 4 Annas per Acre. The Government have already in the case of the South Canara District, approved† of the system of levying the cost of survey from applicants for land. They have no objection to its trial in Madras; but the rate should be fixed in consultation with the Superintendent of Revenue Survey.

† G. O., 24th September 1863, No. 1,751, paragraph 9.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Ordered that the following letter be despatched.

No. 303. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to the Secretary to the Government of India, dated 22nd February 1864, No. 314.

SIR,

1. I am directed with reference to previous* correspondence on the subject of District Survey Parties, to request that sanction may be accorded for the temporary employment of a small Establishment in the Madras District, estimated to cost Rupees 106 per mensem, as per accompanying Tabular Statement.

G. O. 16th January 1864, No. 100.
G. O. 22nd February " " 313.

2. The previous correspondence on the subject will be found attached to the Orders of this Government marginally noted, copies of which are appended.

3. The reasons assigned by the Collector of the District for the entertainment of the proposed party are given in his letter of 13th October 1863, and are as follow:—

"This Establishment, if sanctioned, will be employed, firstly, in Surveying Anady† Bunder lands when they are required for actual cultivation, or for planting topes under the rules issued by the Board of Revenue. Numerous respectable persons at and around Madras are, I may state, now very anxious to avail themselves of the advantages conferred by these rules; secondly, in surveying lands in the vicinity of towns when solicited for building purposes under the rules sanctioned by Government in their Proceedings of the 27th August 1863; thirdly, in surveying lands in proprietary estates and villages held on rent-free and other favorable tenure, when they revert to Government; fourthly, in measuring lands when the occupants complain of an extraordinary deficiency or excess in their holding; and lastly, it would be most convenient and expedient to have at hand one or two trustworthy Ameens to be despatched to measure concealed cultivation, or to settle, by correct measurement of actual areas, long pending boundary disputes."

"All these duties, excepting that of surveying proprietary estate, &c., when they have reverted to Government, are at present performed by Cultivation Inspectors, or Gumashas, from the Talook Office Establishment. This cripples the Tahsildar's Establishment considerably for the time being, and the legitimate duties of those officers are unnecessarily laid aside.

"If an Establishment of the kind contemplated be sanctioned, Durkhas:‡ for Anady Bunder and other unassessed waste lands will be disposed of much more expeditiously than now, and the Tahsildars' with the extended charge they now have will find their labors considerably lightened."

"The temporary Establishment entertained as occasions require, will not be rendered necessary should a Survey Party be permanently sanctioned for this District. The expenditure incurred during the last six years on account of this Establishment amount to Rupees 598-6-6 as shown in the margin."

Year.	Rs.	A.	P.
1267	322	13	2
1268	38	0	0
1269	0	0	0
1270	14	0	0
1271	95	1	11
1272	128	7	5
	598	6	6

4. The Government agree with the Board of Revenue that sufficient ground exists for this proposal being carried out. They recommend therefore that the requisite sanction be accorded for entertaining the necessary number of servants from 1st May next, such sanction to hold good for one year. The Board of Revenue report that provision for the charge has been made in the Budget of 1864-65.

REVENUE DEPARTMENT.—Statement of Temporary Establishment in

[illegible]

his Department recommended for the sanction of the Government of India.

Proposition.						Grounds of Proposition.	Local Government's recommendation.	Orders of the Government of India.		
Permanent.		Temporary.		Casual or Extraordinary.	Home Department.			Financial Department.		
Increase per month.	Decrease per month.	Increase per month.	Decrease per month.							
		Period.	Period.			Remarks.	Remarks.	Orders.		
RS. A. P.	RS. A. P.									
		For one year from 1st May 1864.								

No. 304. Read the following letter from Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 12th February 1864, No. 95:—

SIR,

1. With reference to your Official Memorandum No. 13 of the 24th ultimo, I have the honor to state that the cost for lithographing 100 copies of the Map of the Khoonda Mountains, which will be in 20 sheets, will be, as marginally particularized, Rupees 1,327 or 13½ Rupees per copy, at which rate it will readily sell: the size of it will be 7 × 8½ feet.

Cost of drawing on transfer paper	Rs. 1,000
Printing 100 copies in two colors	170
Paper for 100 copies	157
	<u>1,327</u>

2. To ensure the completion of this Map within a reasonable period, I would suggest that the drawing of it on transfer paper be executed out of Office hours, and paid for, as per margin, by a separate Contingent Bill, as there is much other drawing and current work to occupy the time of the few Draughtsmen that are now in the Lithographic Department during the regular hours of Office.

3. The printing of the Map will be done during Office hours, and the paper supplied from the stores of the Department.

4. The work will not be commenced until the receipt of further instructions.

No. 305.

ORDER THEREON, 22nd February 1864, No. 315.

The Government authorize the lithographing of 200 copies of the Map of the Khoonda Mountains under the arrangements suggested in paragraphs 2 and 3 of this letter. Colonel Orr will submit a Bill for the actual charges which may be incurred on account of the work.

(Signed) J. D. SIM,
Secretary to Government.

No. 306.

Read the following:—

Report on the Number, Distribution and Condition of *Chinchona* plants on the Neilgherries, on the 31st January 1864.

Species.	Botanical names.	Commercial names.	No. of plants.	Value per lb. of Dry Bark in the London Market.		Remarks.	
				s. d.	s. d.		
1	C. Succirubra... ..	Red Bark	88,424	2	6 to 8	9	The number of plants permanently planted out remain as formerly, viz., 66,622.
2	C. Calisaya	Yellow Bark	1,766	2	10 to 7	0	
3	C. Officinalis } Var Condaminea } (C. Uritusinga)	Original Loxa Bark.	6,434	2	10 to 7	0	
4	Do. } Var Bonplandiana } (C. Chahuarguera)						
		Select Crown Bark...	1,68,518	2	10 to 7	0	
5	C. Crespilla	Fine Crown Bark ...	1,589	2	10 to 6	0	The increase by propagation during the month is 16,117 being 633 plants under the average results of the last six months, making the total number
6	C. Lancifolia	Pitayo Bark	6	1	8 to 2	10	
7	C. Nitida	Genuine Grey Bark.	8,406	1	8 to 2	9	
8	C. Species without name	Fine Grey Bark	2,745	1	8 to 2	10	
9	C. Micrantha	Grey Bark	10,145	1	8 to 2	9	
10	C. Peruviana	Finest Grey Bark ...	3,149	1	8 to 2	10	
11	C. Pahudiana	Unknown	425	Worthless.			
Total number of plants...			2,91,607				

TABLE II.—Memorandum of the growth of eleven plants of *C. Succirubra*, planted on the 2nd Denison Plantation, at Neddivuttum, on the 30th August 1862.

No. of plants.	Height in inches when planted on the 30th August 1862.	Height in inches on the 31st December 1863.	Height in inches on the 31st January 1864.	Growth in inches during Jan. 1864.	By whom planted.
No. 1	23	93	91	1	His Excellency Sir William Denison.
" 2	16½	88	86	0	
" 3	19	81	82	1	
" 4	15	86	87	1	
" 5	27	99	102	3	
" 6	20	74	74	0	
No. 7	20	90	91	1	J. W. Breeks, Esq.
" 8	18	89	90	1	Dr. Sanderson.
" 9	20	89	89	0	J. D. Sim, Esq.
" 10	20	94	96	2	Lieutenant McLeod.
" 11	18	87	87	0	P. Grant, Esq.
" 12	0	21	28	7	Plant cut down for bark..

Table II exhibits the growth of eleven plants planted out by His Excellency the Governor and other gentlemen at Neddivuttum on the 30th August 1862. The average growth of these plants during the month is about 1 inch or 1½ inches below the growth of last month.

TABLE III.—Showing the height of twelve plants of *C. Officinalis* planted on the Dodabetta Plantations at Ootacamund on the 30th September 1863.

No. of plants.	Height in inches when planted on the 30th September 1863.	Height in inches on the 31st December 1863.	Height in inches on the 31st January 1864.	Growth in inches during January 1864.
No. 1	19	28	31½	3½
" 2	11½	22	25	3
" 3	28	41	44½	3½
" 4	22	30	33	3
" 5	21½	29	31½	2½
" 6	28	38	40½	2½
" 7	22½	29½	32½	3
" 8	21½	32½	35	2½
" 9	21½	32	35½	3½
" 10	19½	29	32½	3½
" 11	24	31	34½	3½
" 12	24	30	32½	2½

One of the two plants cut down on the 20th of March last, for the bark submitted to Mr. Howard for analysis has been injured by the frost, the tender points and young leaves being destroyed. This plant was placed on the highest and coldest point of the Ned-

TABLE IV.—Memorandum of *Chinchona* plants distributed.

Names.	Station.	No. of plants.
Mr. F. N. Maltby	Travancore	16
Dr. Junghun	Java	56
Mr. A. R. Lascelles	Ootacamund	12
Mr. M. Anderson	Jamaica	2
Dr. Wiehe	Bombay	10
Dr. T. Anderson	Calcutta	554
Dr. Jamieson	Saharanpore	107
Professor Lees	Calcutta	61
Rajah of	Travancore	521
Major Morgan	Ootacamund	216
Mr. E. T. Fitzgerald	Calcutta	261
Mr. J. W. Money	Do.	581
Dr. W. Bourne	Do.	420
Captain Cox	Wainad	6
Mr. Halleck	Do.	2
Mr. T. Sheffield	Ootacamund	2
Dr. F. Day	Cochin	100
Mr. Brown	Tellicherry	12
Mr. J. Hall	Ootacamund	144
Mr. J. Knop	Do.	18
Captain Lees	Bengal	281
Mr. W. H. Rayne	Manantoddy	24
Reverend Sawyer	Ootacamund	18
Mr. Friend	Do.	12
Mr. Hallock	Do.	1
Mr. Perie	Seegoor	12
Colonel Scott	Ootacamund	212
Mr. F. Berend	Cachar	275
Reverend J. Hunter	Coonoor	12
Mr. J. Mullaly	Do.	24
Mr. W. H. Stanes	Do.	12
Col. R. Cooper	Kotagherry	12
Mr. F. Cockburn	Do.	12
Colonel Woodfall	Coonoor	12
Mr. C. Anderson	Do.	12
Colonel Angelo	Ootacamund	21
Reverend E. Laseon	Do.	12
Captain R. N. Taylor	Coorg	12
Major W. Agnew	Assam	96
Mr. V. H. Levinge	Madura	139
Chief Commissioner	Nagpore	12
Mr. Fletcher	Ootacamund	28
Gool Mahomed	Do.	24
		20

divuttum Plantation (elevation 6,200 feet). The other plant planted at the lowest point of the plantation (elevation 4,900 feet) has made strong shoots of 28 inches in height, giving an average growth during the month of 7 inches or 5 inches above the average growth of last month.

The twelve plants of *Chinchona Officinalis* (a shrubby species) on the Dodabetta plantations gives an average growth of 3 inches during the month, or ½ inch above the growth of last month.

The number of plants issued to the public is 1,593, making the total number of plants distributed 9,125.

TABLE IV.—Memorandum of *Chinchona* plants distributed.—(Concluded.)

Names.	Station.	No. of plants.	The cold and draught of this month has been unusually severe and accompanied by high parching winds and the effect on the plants is very interesting and instructive. The <i>Chinchona Succirubra</i> at elevations above 5,600 feet have entirely ceased to grow, and assume the appearance of plants wintering or in a state of rest; under this elevation there has been
General McCleverty	New Zealand	23	
Mr. W. Robinson	Kotagherry	6	
Mr. Crake	Wainad	12	
Mr. H. R. Dawson	Seegoor	12	
Captain Mann	Coorg	36	
Mr. E. Roberts	Ootacamund	6	
Mr. H. Rossall	Wainad	12	
Reverend Wait	Coonoor	2	
Mr. H. de Facien	Katarrhy	2,761	
Collector of	Belgaum.	28	
Collector of	Honore	28	
Dr. Ross	Do.	15	
His Excellency the Governor of	Bombay	158	
Mr. A. Hindo	Wainad	12	
Mr. E. B. Thomas	Coonoor	12	
Rajah of	Poonganoor	12	
Dr. Bourne	Calcutta	112	
Messrs Thomson Shaw & Co.	Do.	28	
Mr. T. H. Transon	Do.	31	
Professor Lees	Do.	486	
Dr. Mueller	Melbourne	28	
Mr. Tyrrell	Mysore	12	
Dr. Sayers	Vellore	12	
Mr. H. DeFacien	Katarrhy	884	
Total number of plants.		9,125	

a slight growth increasing gradually as the elevation descends, until (as noted above) the extraordinary growth of 7 inches has been attained at the lowest elevation. The same effect has also been observed in our Dodabetta Plantation, the lowest part of which is 7,830 feet elevation and the highest point 8,300 feet. Upon this site both at high and low elevations the *C. Succirubra* and *Micrantha*, &c., have assumed an entire state of rest, but being planted in sheltered positions have not suffered from the frost. The highest and most exposed parts of this site is entirely occupied by the *C. Officinalis* and its varieties; here the tender leaves and young shoots of a few of the plants have been injured by the frost; and the whole of the plants have assumed a state of rest, while at the lower elevation of 8,000 feet this hardy species begins to maintain its growth until at 7,830 feet elevation the average growth of 3 inches has been attained.

(Signed) W. G. McIVOR,
Supt. Govt. *Chinchona* Plantations.

Ootacamund,
10th February 1864.

No. 307. ORDER THEREON, 22nd February 1864, No. 316.
1. Ordered to be forwarded to the Secretary of State; to the Government of India with reference to their letter 9th January 1863, No. 254, and to the other Governments in India.

2. Ordered also to be laid on the Editor's Table.
(Signed) J. D. SIM,
Secretary to Government.

No. 308. Read the following letter from Messrs. WALKER & Co., to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Madras, 19th February 1864:—

SIR,

1. We have the honor to request you will be good enough to submit the enclosed correspondence, with the following remarks for the consideration of His Excellency the Governor in Council.

No. 313. ORDER THEREON, 23rd February 1864, No. 319.

The arrangements made by the Collector of Madura for putting the Head Assistant Collector of the District in charge of the Shevavunga and Ramnad Zaminaries and Ramnad Branch Treasury, are approved.

(Signed) J. D. SIM,
Secretary to Government.

No. 314. Read the following letter from Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Camp Chicacole, 8th February 1864, No. 804:—

SIR,

1. I have the honor to forward a copy of a letter from Captain Gib, the Assistant Conservator of the Wynad Forests, together with copy of a letter from the Director of Revenue Settlement to the Collector of Malabar, both in reference to the Forest lands claimed by the Pulpilli Temple.

2. The Pulpilli Teak Forests are very valuable, and it is of great importance that their boundaries should be permanently marked out, and without delay, as ordered by Government in paragraph 21 of their Proceedings, Revenue Department, dated 12th August 1863, No. 1,484, and I do not consider the steps proposed by the Director of Revenue Settlement sufficient.

No. 315. ORDER THEREON, 23rd February 1864, No. 320.

The Government concur with the Acting Conservator that the immediate demarcation of these forests is necessary. The Acting Director of Revenue Settlement will report whether he cannot make arrangements or depute Mr. Stewart for the purpose.

(Signed) J. D. SIM,
Secretary to Government.

No. 316. Read the following letter from Colonel T. MCGOUN, Controller of Military Finance, to Colonel H. MARSHALL, Secretary to Government, Military Department, dated Fort Saint George, 12th February 1864 C:—

SIR,

1. I have the honor to give furtherance to a communication from the Inspector General of Ordnance and Magazines in which he solicits the sanction of Government to the sale of two Cotton Gins at Rupees 20 each.

2. It would appear that there are nineteen in Store; that there is no Government demand for them; and that the stock price is Rupees 25 each.

3. As the article is likely to be in demand in the market at present, it would not seem desirable that the Gins should be sold for less than the stock price or until, at all events, it was ascertained that they could not be sold at the Stock rate. I would suggest, therefore, that the Inspector General be authorized to dispose of the two Gins at 25 Rupees each, and that he be requested to intimate by advertisement in the Gazette that the remainder (seventeen) were for sale at the same price.

Transferred to the Revenue Department.

Fort Saint George,
16th February 1864.

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

No. 317. ORDER THEREON, 23rd February 1864, No. 321.

The Government authorize the Inspector General of Ordnance and Magazines to sell two of the Gins referred to at Rupees 25 each, if the parties who have applied for them are willing to pay that price. He will further be instructed to forward one Gin for trial to the Board of Revenue, who will be requested to report the result to Government.

(Signed) J. D. SIM,
Secretary to Government.

No. 318. Read the following letter from W. T. BLAIR, Esq., Acting Inam Commissioner, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Coimbatore, 18th February 1864, No. 9:—

SIR,

1. I have the honor to request that you will submit for the favorable consideration of Government my claim to the full salary of the Office of Inam Commissioner, when acting in the appointment last year and on the present occasion. I observe from paragraph 97, Chapter 2 of the Rules relating to the Covenanted Civil Service published in the Civil Auditor's Manual, that in cases of a vacancy occurring it is competent to the Government to grant to the acting incumbent the full salary of the appointment; and I would submit that on both occasions of Mr. Taylor's employment on special duty his permanent appointment was to all intents and purposes vacant, as none of his salary, during his absence, will be charged against the Inam Commission.

2. Should the Government see fit to admit my claim, there will be ample funds to meet it from the savings in the Budget during the current official year, which will amount at the least to Rupees 15,000.

No. 319. ORDER THEREON, 23rd February 1864, No. 322.

Referred to the Civil Paymaster for report.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 320. Read the following Proceedings of the Board of Revenue, dated 20th January 1864, No. 394:—

Read again letter from the Acting Collector of Trichinopoly, dated 5th December 1863, No. 229, in Board's Proceedings, dated 18th idem, No. 8,031.

Read also the following letter from the same Officer, dated 23rd December 1863, No. 237.

1. I have the honor to reply to the Board's Proceedings dated 18th instant, and beg to say that the only Temple in this District in which the Vadagalay and Tengalay dissension prevails is the Shrirangam Devasthanum. The dispute there is of very old date and occasionally runs very high, but I do not see how it will be mended by appointing a separate Committee for each party. It cannot be called a schism, for both parties reside together, worship the same god, use the same religious observances, and the main dispute is for the right of fixing up their respective distinguishing mark on the temples in which they both worship. This right has been judicially adjudged to the Tengalay party; and there are no other rights, claims, or property sufficient to call for a separate Vadagalay Committee, indeed such a course would be rather likely to foster dissension. Though the Tengalay right has been declared to be predominant in the temple, the various offices and posts in it are filled indifferently by either party.

2. I am also of opinion that no separate Committee for Saiva temples is required in any Talook of this District. Judging from past experience no inconvenience is likely to arise from men of both sects serving in the same Committee, as they have hitherto served as Trustees irrespective of sect. Of the three Dharmakartas of the great Vishnu Devasthanum of Shrirangam, two are at this moment Saiva men. The Committee recommended by me for the Trichinopoly Talook, in which the principal temples, both Vaishnava and Saiva, are situated, comprises two Saivas and three Vaishnavas, of which latter two are Tengalay and one Vadagalay. This arrangement will, I still think, be found to answer. Experience only can show whether such a Committee will be found suitable for the purposes contemplated by Act XX of 1863.

3. I have the honor to return the six Petitions that accompanied the Board's Proceedings, and beg to adhere to my former recommendation.

ENCLOSURES Nos. 1 to 6.—Petitions.

1. Ordered that the above papers be submitted to Government, with reference to their Proceedings dated 26th November 1863, No. 2,137, Revenue Department, and with the expression of the Board's opinion that so far as they can judge, Mr. Walhouse's proposals may properly be adopted.

2. They have evidently been well considered, and the Board see no reason to doubt that they are judicious. Mr. Walhouse gives the assurance that they are acceptable to the well disposed portion of the community, and as he very truly observes it is vain to expect that a scheme can be proposed to which no one will object, and which will satisfy the ill-disposed and well-disposed alike.

No. 321. ORDER THEREON, 23rd February 1864, No. 323.

1. Agreeably to the recommendation of the Board of Revenue His Excellency the Governor in Council resolves, under the authority vested in him by Section VII, Act XX of 1863, to appoint the parties named in the lists submitted by the Acting Collector of Trichinopoly as Committees for the supervision of religious endowments in that District.

2. The Collector will re-publish the Notification of their appointments in the District Gazette and otherwise make it generally known in the District

(Signed) J. D. SIM,
Secretary to Government.

No. 322. Read the following letter from Messrs. ARBUTHNOT & Co., Secretaries and Agents to the Indian Tramway Company, (Limited), to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Financial Railway Department, Fort Saint George, dated Madras, 18th February 1864:—

SIR,

1. Referring to paragraph 2 of your letter, No. 292, dated 3rd June 1862, we have now the honor to inform you that the first portion of the rolling stock for the Indian Tramway Company has arrived in the "Queen of Ceylon;" but on making application to pass it through the Customs House free of duty we were informed by the Collector of Sea Customs that Act 23 of 1862 cancels all former orders to exempt from duty Railway and other plant for Tramways, &c.

2. Under these circumstances we beg to trouble you to obtain fresh permission for us to pass the materials per "Queen of Ceylon," and whatever may arrive in future bona fide for the Indian Tramway Company duty free.

No. 323. ORDER THEREON, 23rd February 1864, No. 324.

1. Messrs. Arbuthnot & Co. are informed that the principle laid down by the Supreme Government is to require payment of Customs duty on the import of dutiable materials, &c., and on the opening of the Lines for traffic to pay to the Company an amount equivalent to the Import duty paid on the actual quantity of permanent-way material, rails, chairs and fixings, certified to be actually used on the Lines when opened for traffic.

2. The Government cannot therefore comply with the application of Messrs. Arbuthnot & Co.

(Signed) J. D. SIM,
Secretary to Government.

No. 324. Read the following Proceedings of the Board of Revenue, dated 4th December 1863, No. 7,630.

Read the following letter from H. MORRIS, Esq., Acting Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Cocanada, 21st September 1863, No. 279:—

SIR,

1. I have the honor to submit four Statements regarding the compensation due for lands taken up by channels and embankments in this District.

2. A report on the subject was made on the 30th April 1857, which related exclusively to compensation for lands taken up previous to Fusly 1265; the present report relates to compensation for lands taken up since that time, and to the continuance of the allowance due for the subsequent Fuslies to those who had received it before.

3. Statement A shows the amount of further compensation due from Fuslies 1266 to 1272 to Inámdars and proprietors for lands occupied by channels and embankments prior to Fusly 1265, up to which period the compensation was sanctioned* according to accounts then submitted.

* Vide Government Order, 28th June 1859, No. 859.

4. It will be observed, on a comparison of the two reports, that there has been a decrease in the extent of land and an increase in the amount of assessment as particularized in the margin. Columns 17 and 18 of the Statement forwarded with the former report contained the extent of land taken up, and the assessment on it; and the late Collector remarked (*vide* letter to Board, paragraph 2, dated 30th April 1857) that he was endeavoring to ascertain whether the extent of land, as reported to him, was correct, and the assessment rightly estimated. The result of this investigation has been the sole cause of the difference in the two Statements, as well as of the decrease in the compensation as detailed in Statement D.

5. The annual Sist of Rupees 5,647 entered in column 25 is payable on 1,174 Acres, for which an exchange in land is still to be made, and the amount of compensation for which has been entered at that rate for Fuslies 1266 to 1272. The amount for Fuslies 1266 and 1267, however, differs from that entered in column 25, and exhibits an increase, because a portion of land in exchange (entered in column 18) was made over to some of the Inámdars at the end of those Fuslies, and compensation is due to them for those portions for the two years only during which they were kept out of possession.

6. The detailed figures in this Statement do not correspond with those in the Statement formerly submitted, as the present account has been prepared with reference to the new amalgamated Talooks.

7. In Statement B is shown the extent of land taken up between Fuslies 1265 and 1266, with the addition of a small extent taken up previous to the former Fusly; the extent of land already given in exchange; the remainder still to be given; and the amount of compensation payable to the Inámdars and proprietors for the time they have been kept out of possession.

	Extent.	Assessment.
As per columns 3 and 4 of the former Statement	2,951	11,573
As per columns 16 and 18 of the present Statement	2,923	11,695
Increase	28	122

All lands taken up before the end of Fusly 1269 are included in column 15; but the amount of compensation entered in column 45 includes that for Fuslies 1270, 1271 and 1272 as well.

8. There are still some lands which were taken up for channels before the close of Fusly 1269, which have not been included in this Statement in consequence of the non-receipt of the accounts from the Talooks. Measures have been adopted for the early transmission of these accounts, as well as of those regarding lands taken up subsequent to that Fusly. As soon as they may be received, I will prepare another Statement for transmission to the Board.

9. Statement C exhibits the whole extent for which exchange in land should be made, and the whole amount of compensation due to the Inámdars and proprietors on account of the different items therein particularized. The items 3, 4 and 5 are not accounted for in the Statements A and B as they are separate items requiring to be separately specified. I request sanction for the disbursement of Rupees 1,19,916-8-6, the amount of compensation.

10. The proprietors and Inámdars are anxious to have Jerayati lands in exchange for what has been taken; but as the Ryots attach great value to their holdings in consequence of the improvement of the District by Anicut Irrigation, their desire cannot be fulfilled. I beg to suggest, therefore, that they may either receive an equivalent in money in full payment of all dues, the Inámdars receiving an amount equal to the annual value for the land for as many years as the Board may consider right, and the proprietors receiving a deduction from their annual Peshkush; or that they be required, where such a course may be practicable, to accept a portion of culturable waste equal in extent to the lands of which they have been deprived.

11. Statement D shows in detail the difference in the extent of land and in the amount of assessment and compensation between the amount forwarded with the former report and the

* Rupees 40,518, vide Government Order, 28th June 1859, No. 859.

present Statement A. The amount of compensation sanctioned* for the lands taken up before the close of Fusly 1265 is shown in column 5.

The sum of Rupees 22,281, payable to the Inámdars according to the investigation made by my predecessor is entered in column 8. The amount† entered in column 20 is that which

† Rupees 17,869.

he thought really due to the Inámdars on the land entered in column 17 of the former Statement, under the head of "Still under the course of Settlement."

ENCLOSURE No. 1, A.

ABSTRACT.—Statement showing the amount of further compensation payable to the Inámdars whose compensation was sanctioned up to Fusly 1265, and the extent of land given in exchange, and the extent of land still to be given.

ENCLOSURE No. 2, B.

ABSTRACT.—Statement showing the particulars of lands occupied under channels and embankments up to Fusly 1269, the extent of land given in exchange and that still to be given, and the amount of compensation payable to the Inámdars and proprietors up to Fusly 1272.

ENCLOSURE No. 3, C.

ABSTRACT.—Abstract Statement showing succinctly the extent of land taken up, for which the exchange of land should be made and the amount of compensation due to the Inámdars, &c., for the time during which they are kept out of them.

ENCLOSURE No. 4, D.

ABSTRACT.—Statement showing the difference resulted by the Settlement by the Collector, of the land which was stated to be in course of Settlement as per columns 17, 18 and 19 of the Statement formerly submitted.

1. Ordered that the above letter and Statements be submitted for the orders of Government.

2. In their Order No. 859, dated 28th June 1859, the Government sanctioned similar arrangements to those now proposed by the Acting Collector of the Godavery District for compensating the Inámdars and other proprietors whose lands were taken up for the Godavery channel previously to Fusly 1265 (1855-56) for their losses to that date. Mr. Morris' present report continues the account of annual payments due to the end of Fusly 1272, for such of the above extent as has not yet been made good to the owners by fresh grants of land, and also provides compensation for the additional land taken up for the same purpose down to Fusly 1269, and for some minor items.

3. In their former Order Government sanctioned the charge of Rupees 40,518 (inclusive of what had been already actually paid) on account of annual compensation due for 2,950 Acres of land, assessed at Rupees 11,572, taken up previously to Fusly 1265, in addition to a grant of 685 Acres in lieu of 900 Acres out of the abovementioned extent, the money compensation embracing that due down to Fusly 1265.

4. The accounts relating to this land now submitted vary slightly from the former, which the Acting Collector states to be the result of the investigation which the late Collector was making at the time of the former report in order to assure himself that the extent of land as reported to him was correct, and the assessment rightly estimated. The present accounts are also prepared with reference to the new amalgamated Talooks.

5. It appears that the actual extent of the land included in the former Statements was Acres 2,923, Goontahs 11, Annas 15, assessed at Rupees 11,695-7-5. For Acres 1,749-5-9 of this extent assessed at Rupees 6,048-6-6, Acres 1,405-30-1 of fresh land of equal value have been given. Fresh land has yet to be assigned in lieu of Acres 1,174-6-6, assessed at Rupees 5,647-0-11.

The sanction of Government is now required in respect of the lands reported on formerly, for compensation, amounting to Rupees 41,337-2-8 as shown in the margin, due for Fuslies 1266 to 1272, both years inclusive; and for the further grant, now shown in Statement A, of Acres 720-30-1 in addition to the 685 Acres alluded

Fuslies.	RS.	A.	P.
1266	7,371	4	6
1267	5,730	9	7
1268	5,647	0	11
1269	5,647	0	11
1270	5,647	0	11
1271	5,647	0	11
1272	5,647	0	11
Total...	41,337	2	8

to in paragraph 3 above. It will be observed that since Fusly 1267 no progress has been made in substituting fresh land.

Vide Acting Collector's Statement B.

Fuslies.	Rs.	A.	P.
1255	131	3	2
1256	459	6	7
1257	459	6	7
1258	459	6	7
1259	656	12	4
1260	797	9	4
1261	950	8	8
1262	1,018	13	5
1263	1,702	9	10
1264	2,724	9	4
1265	4,953	12	4
1266	6,276	2	7
1267	8,102	7	11
1268	8,656	4	7
1269	9,481	7	7
1270	9,798	13	10
1271	9,813	2	1
1272	9,813	2	1
Total...	76,815	10	10

6. From Fuslies 1265 to 1272 a further extent of Acres 2,867-37-1 (including a small extent appropriated previous to that period) assessed at Rupees 10,416-5-5 was taken up. In lieu of Acres 170, Goontahs 19, Sixteenths 1 of this extent, assessed at Rupees 573-3-4, fresh grants to the extent of Acres 170, Goontahs 21, Sixteenths 4, of equal value have been made. There remain Acres 2,697-18-0, assessed at Rupees 9,813-2-1, for which exchange is still to be made. The compensation amounting to Rupees 76,315-10-10 as shown in the margin, due to the proprietors for the time they have been out of possession has been calculated on the principles already approved by Government on the former occasion, and now requires their sanction.

7. The Acting Collector also requests sanction for the sum of Rupees 2,263-11-0, payable as compensation up to Fusly 1272, on account of certain lands taken up for public purposes at Dowlaishwarum and Cocanada, and some trees on the Palevala Estate cut down for the use of the Public Works Department. They are proper charges on the State, and call for no remark under the explanation afforded in Statement C accompanying Mr. Morris' report.

8. The cash payments and land grants which the Board now recommend for sanction amount to Rupees 1,19,916-8-6, and Acres 891, Goontahs 11, Sixteenths 5 respectively as shown below, viz.

	Rs.	A.	P.	Acres.	Goontahs.	Sixteenths.
I. Further compensation on account of lands taken up previously to Fusly 1265 and already reported on	41,337	2	8	720	30	1
II. Compensation on account of lands occupied subsequently to Fusly 1265 and not already reported on	76,315	10	10	170	21	4
III. Recommended in paragraph 7 above.	2,263	11	0	0	0	0
Total...	1,19,916	8	6	891	11	5

9. The system that has been hitherto pursued in the Godavery District in regard to land required for the irrigation works is calculated to be productive of much inconvenience and expense and needs to be corrected. It will be observed from the foregoing paragraphs, that even down to so lately as Fusly 1269 land was occupied without apparently any arrangement with the owners, and the Government are now committed to an indefinite annual payment equivalent to its rent value to the owner.

10. Mr. Morris states that the exchange of land is complicated by the unwillingness of the occupying Ryots on Jeraity land selected by these Inámdars to surrender their holdings.

11. The disregard of private rights until a very recent period in the Northern Districts precludes surprise at this statement, but the Board need scarcely observe that such an utterly illegal proceeding as ousting an occupying Ryot proprietor from his holdings in order to make

it over to another person whose lands have been taken up for Government works, could not be contemplated for a moment.

12. Inám grants except of unoccupied land, are simply assignments of public revenue, and are so far equivalent to annual payments from the Treasury, although in the present state of the law they are less valuable.

13. This defect will shortly be cured, and the Board advise that the Collector be instructed to adopt immediate measures for terminating these annual payments by substituting grants of waste land, or assignments of the revenues from occupied land, or by remissions of Peshkush or assessment on the Zemindaries, or Puttah holdings of the parties concerned, his proposals being of course submitted for approval before being actually carried out.

14. Should none of these means be open to adoption, then the individual right should be purchased once for all, and the annual charge thus redeemed.

15. It should be observed as an invariable rule for the future, that no occupied land whether Inám, Puttah, or Zemindary, be taken up for public purposes unless terms of compensation have been previously arranged with the owner, or the forms of the Act observed.

16. Had this rule been observed in past years in the Godavery much inconvenience and expense would have been saved.

No. 325. ORDER THEREON, 23rd February 1864, No. 325.

1. The foregoing correspondence relates to the compensation due to Inámdars and other proprietors of land in the Godavery District for land taken up on account of channels and embankments and other purposes in connection with the Anicut.

2. The total amount payable up to the end of Fusly 1272, as compensation is stated at Rupees 1,19,916-3-6, and for the disbursement of this sum sanction is now requested.

3. The subjoined Statement shows the extent of land which has been occupied for this purpose, with the assessment thereon, and the progress which has been made in assigning in lieu other lands of equivalent value. As reported*
* Vide G. O. 28th June 1859, No. 859, Revenue Department. on a former occasion the compensation due to each Inámdar is the assessment which he would have received from the actual cultivator, and this must be continued as long as he is out of possession of his land, or until he is provided with other land instead.

	Land occupied for channels and embankments.		Of which settled by exchanges.				Remaining to be exchanged.		Compensation payable up to Fusly 1272.
	Extent.	Assessment.	Actually occupied.		Given in lieu.	Extent.	Assessment.		
			Extent.	Assessment.					
	A. G. A.	Rs. A. P.	A. G. A.	Rs. A. P.	A. G. A.	Rs. A. P.	A. G. A.	Rs. A. P.	
Land taken up before 1265	2,923 11 15	11,695 7 5	...	...	...	...	...	...	
(a) Extent arranged for as per G.O. 28th June 1859, No. 859	...	...	900 8 3	3,119 8 8	685 10 1	...	...	...	
(b) Extent subsequently arranged and now requiring sanction	...	...	848 37 6	2,928 13 10	720 20 1	...	...	...	
Land taken up between Fuslies 1265 and 1269	2,867 37 1	10,416 5 5	1,749 5 9	6,048 6 6	1,405 30 1	...	1,174 6 6	5,647 0 11	41,337 2 8
(c) Extent arranged and now requiring sanction	...	...	...	...	...	...	...	...	
Land taken up in the village of Dowlaiswaram before it became the property of Government, vide G.O. 23rd July 1863, No. 1,363, R. D. and previous correspondence.	144 6 6 105 30 15 6,041 6 5	445 14 5 386 2 4 22,943 13 7	170 19 1 5 not necessary as the village is now Government property. 1,919 24 10	573 3 4 ... 6,621 9 10	170 21 4 ... 1,576 11 5	...	2,697 18 0 105 30 15 3,977 15 5	9,843 2 1 386 2 4 15,876 5 4	76,315 10 10 891 12 10 772 4 8 1,19,316 15 0
	...	...	900 8 3	...	685 10 1	...	...	...	134 6 0 465 3 6
	6,041 6 5	22,943 13 7	1,019 16 7	6,621 9 10	891 1 4	...	3,977 15 5	15,876 5 4	1,19,916 8 6

4. When the last report was made (Extract Minutes Consultation 9th September 1857, No. 917,) it was calculated that Acres 2,950-27-1, assessed at Rupees 11,572-15-4, had been so occupied up to the end of Fusly 1264, and compensation was sanctioned accordingly up to the end of Fusly 1265. (Extract Minutes Consultation 28th June 1859, No. 859, Revenue Department). Of the extent abovementioned only 900 Acres had been made good by the grant of land of equal value.

5. The present report shows that on further investigation the land referred to in the preceding paragraph proves to be rather less* in extent than at first supposed, though with an assessment somewhat higher†. Of this a further extent of 848 Acres has been compensated for by the bestowal of 720 Acres of land bearing an equivalent

assessment, but there still remains uncompensated for an area of 1,174 Acres assessed at Rupees 5,647, and on account of this extent for the years from Fuslies 1266—1272 inclusive, the sum of Rupees 41,337-2-8 is due to the proprietors.

6. In addition to this the present report shows that between Fuslies 1265 and 1269, including a small extent occupied previously, there have been taken up Acres 2,867-37-1 assessed at Rupees 10,416-5-5 of which 170 Acres only have been compensated for by the bestowal of land in lieu; and that the assessment of Rupees 9,843-2-1 due on the remaining Acres 2,697-18-0 has to be annually made good to the Inámdars to whom the sum of Rupees 76,315-10-10 up to the end of Fusly 1272 is now due.

7. The Collector reports that more land was taken up in Fusly 1269, but that it has not been entered in the Statements in consequence of the non-receipt of the necessary information. He does not state whether any further extent has been occupied in the three succeeding years.

8. The land taken up for public purposes in the village of Dowlaiswaram is not included in the above. From the correspondence which preceded the G. O. marginally noted, it appears that before the village in question was made over to Government by

the Pittapur Zemindar in exchange for the Government villages of Uppada and Aminbada

the land noted in the margin had been so taken up, the value of the Jeroyati land being due to the Zemindar who had annually remitted to the Ryots the assessment thereon; compensation up to the end of Fusly 1270 has been already paid. The Collector now asks for permission to disburse the assessment due for Fuslies 1271 and 1272. In the case of the Jeroyati land no further payment will hereafter be necessary, as the village became the property of Government from the commencement of Fusly 1273. As to the Inám no effort seems to have been made to give land in exchange though it was stated in paragraph 4 of the Board's Proceedings, dated 10th February 1862, No. 929, that other lands could be assigned in the same village.

9. Compensation is also asked on account of the items marginally specified and which, added to the amount described in the preceding paragraphs make up the total sum of Rupees 1,19,916-8-6, for the disbursement of which His Excellency in Council now accords his sanction. The grant of Acres 891-1-5 as per margin in lieu of Acres 1,019-16-7 of land taken up is also confirmed. In disbursing the large sum now awarded as compensation care must be taken that it reaches the hands of those for whom it is intended.

10. The Governor in Council observes that up to the present time 6,000 Acres of Inám or proprietary land assessed at (in round,

Due for Fuslies 1267 and 1268 during which the holder has been kept out of the land measuring 31-7-4 assessed at Rupees 67-3-0 occupied by Sea Custom House and roads at Cocanada 6 A. 25 C. 8 V. of land of equal value having been given in lieu in Fusly 1269 ... 134 6 0
Due to the Proprietor of the Palevalu Estate being the value of trees cut down for the use of the Public Works Department ... 465 3 6
599 9 8

Paragraph 5	41,337 2 8
" 6	76,315 10 10
" 8	1,664 1 6
" 9	599 9 6
	1,19,916 8 6
Paragraph 5	720 20 1
" 6	170 21 4
	891 1 5

numbers) 23,000 Rupees have been occupied in the Godavery District in connection with the irrigation works, and that 4,000 Acres of this extent with an annual assessment of 16,000 Rupees still remain a burden to the State, the latter sum having annually to be disbursed to the Inámdars. This state of things has in a great measure been caused by the system or rather want of system, which has prevailed in the Godavery District in this respect and which the Board rightly characterize as "productive of much inconvenience and expense."

11. Ten years ago in regard to this very District the Government directed that the Local Revenue and Public Works authorities should so arrange that any claims to compensation arising from this cause should be at once investigated and settled, and the Collector was specially enjoined to see that all such claims were promptly attended to. How little these injunctions have been obeyed may be judged of from the fact that the Government are now for the first time called upon to pay compensation for land (*vide* Statement B) some of which was occupied as far back as 1845-46 (1255) additions having been made every year since up to 1859-60 (1269.)

12. The Government are now committed, the Board observe, "to an indefinite annual payment" for these lands, and as long as the Inámdars can so easily obtain in cash the income which they formerly derived in a more precarious manner from the soil, it is obvious that they will be in no hurry to move in the matter. In consequence of the increased value of land in the Delta, Jeroyati land is not available to give in exchange. The Board therefore recommend that these annual payments should be terminated either, (1), by substituting grants of waste land or, (2), assignments of the revenues from occupied land or, (3), by remissions of Peshkush or assessment on the Zemindaries or Puttalj holdings of the parties concerned or, (4), by purchasing the individual right once for all and so redeeming the annual charge.

13. It is very desirable that some steps should be taken without delay for coming to a final decision on this point. The Government cannot lay down any fixed rule, but it will be the Collector's duty to make such recommendation in each case as may seem most suitable. The Board will issue instructions accordingly. The enquiry should be entrusted to one Officer whose report should be reviewed by the Collector and forwarded as soon as possible through the Board for the orders of Government. The Collector should be informed that the Governor in Council views with the utmost dissatisfaction the course pursued in the Godavery District by his predecessors in respect to these claims, and expects a final disposal of them, and any similar cases which may have occurred, at the earliest possible date.

14. The Board have omitted to state how far the charges now sanctioned have been provided for in the Budget. The requisite information should be furnished.

15. The Governor in Council desires that the Board will instruct each Collector to submit to them, immediately after the close of each official year, a Statement of the extent of Zemindary, Inám, Ryotwary and other private lands, &c., taken up for public purposes and for which compensation has not been paid to the owners. The Statement should show the date of acquisition, the Talook in which the land is situated, its extent and supposed or ascertained value; the work for which it was taken up and the mode of acquisition, whether by private agreement or under Act VI of 1857. These returns will enable the Board to ensure lands being legally acquired, and compensation promptly paid.

16. The Board will draw the attention of Collectors to paragraph 5* of Extract Minutes Consultation, 13th July 1855, No. 847, Revenue Department.

(Signed) J. D. SIM,

Secretary to Government.

No. 326. Read the following Proceedings of the Board of Revenue, dated 5th February 1864, No. 786:—
Read the following Statement from the Collector of Nellore, dated Podalakuru, 5th January 1864, showing the amount of arrears due to the undermentioned Yeomiahdar in the District of Nellore.

No. of Certificate.	Name of the Pensioner.	Amount of Pension, &c., per annum.	Date of Government authority.	Nature of the grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of payment.	Remarks of the Board of Revenue.	Orders of Government.
1	2	3	4	5	6	7	8	9	10
196	Hafizabi.	Rs. A. P. 33 12 0	16th January 1835.	Maintenance life grant.	From September 1859 to December 1863, being four years and four months at Rupees 2-13-0 a month.	Rs. A. P. 146 4 0	The Yeomiahdar is a Goshia female drawing Yeomiah half yearly. Objections being raised on an examination as to her identification in regard to details of personal appearance, age, &c., further inquiry was ordered to be made, and the result showed that she was the party named. Sanction in reporting this has arisen from the time involved in testing the different statements given by certain females who examined the Yeomiahdar, a Goshia female, under the orders of the local Officer, and is to be greatly regretted as having inflicted most needlessly great hardships on those little able to meet them.		

1. Ordered that the foregoing Statement be submitted to Government with the Board's recommendation that the payment of the arrears, amounting to Rupees one-hundred and forty-six and Annas four, be sanctioned subject to the audit of the Civil Paymaster.
2. The Collector will be requested to report the names of the Officers with whom the responsibility of this excessive delay in reporting the case to the Board may rest.

*Proceedings of the Madras Government, Revenue Department,
24th February 1864.*

No. 327.

ORDER THEREON, 24th February 1864, No. 326.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 328. Read the following letter from Lieutenant-Colonel J. P. BEADLE, R. E., Officiating Secretary to the Government of India, Public Works Department, (Revenue Forests); to the Secretary to the Government of Madras in the Public Works Department, dated Fort William, 26th January 1864, No. 422:—

SIR,

1. With reference to your letter dated 17th February 1863, I am directed to state for the information of His Excellency the Governor, that the Governor General in Council has resolved to associate Dr. Cleghorn, for one year, with Dr. Brandis as Commissioners for forests to the Government of India. Dr. Cleghorn will consequently be unable to rejoin his original appointment in Madras until early in 1865.

2. The accompanying Resolution of the late Viceroy, and the Note on which it was based, will explain the grounds which induced this measure. I am to add that no interference whatever with the management of the forests in the Madras Presidency is contemplated—the Madras Government remaining responsible for forest conservancy.

Dated 5th September 1863.

Note by Dr. D. BRANDIS, Conservator of Forests on special duty, on the subject of the appointment of Dr. H. CLEGHORN.

I wish to suggest, with reference to the arrangements which now will have to be made for the management of the Punjab Forests that, under existing circumstances, it would be expedient to obtain the services of Dr. Cleghorn for a time, say one year, to assist in framing rules for the guidance of forest Officers on matters of a technical and scientific nature, and generally to assist in the further organization of forest management in India.

At the outset there are several matters of the highest importance which require careful attention and cautious proceeding.

Foremost stands the gradual introduction of correct general principles regarding the division of forests into

I.—State forest domains to be managed under strict systematic conservancy, either to secure a permanent supply of timber, or to guard against a deterioration of the climate, the washing away of the soil from mountain sides, irregular inundations, the silting up of valleys, the diminution of springs, and the spread of shifting sands.

II.—Village forests and forests of independent land-holders to meet the requirements of the agricultural population.

*Proceedings of the Madras Government, Revenue Department,
24th February 1864.*

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III.—Miscellaneous forests to be retained for the present under general rules until the time has arrived when they can, without undue risk, be made over to cultivation.

Second.—The establishment of rules to guide forest Officers in working their forests with due regard to the annual rate of timber production. In this the first step will be to put them in the way of making valuation surveys of their forests, to determine the stock of growing timber and the amount which may be removed annually without exceeding the rate of timber production.

Third.—Legislative enactments to place conservancy measures on a safe footing.

Fourth.—General arrangements regarding the organization of Forest Departments in certain Provinces.

There are other subjects besides those named which will give to the first years of our labors an unusually great importance.

To show in a more tangible manner the expediency of the measure proposed above, I will give an outline of the work to be done, assuming that my services will be retained for the purpose. I make this assumption merely to express the following more clearly. And I assume that Dr. Cleghorn's services would be at the disposal of the Government of India in a similar capacity after the 1st January next. It is not necessary here to fix our relative position; this can easily be settled when the time arrives. I am as ready to be subordinate to Dr. Cleghorn as Dr. Cleghorn would be to be subordinate to me.

By the 1st of January I hope to have come to such an understanding with the Government of the North-Western Provinces and the Chief Commissioner, Central Provinces, as will enable me to submit the report asked for in my instructions of the 4th February last. The report from the Chief Commissioner, Oudh, containing his recommendations with reference to my reports to him, will, I understand, be received shortly.

The causes which have interrupted my work, and caused this unexpected delay, are known to the Secretary, and I am deeply sensible of the kind indulgence shown me. But to accomplish the above work, I shall have to spend several weeks at Nynce Tal in October, and to pay a visit to Lucknow, where the Chief Commissioner wishes to see me some time that month.

The Forest Budgets for 1864-65 will also have to be reviewed, if possible, before the 1st of January. All this is work to which, if my health be spared, I feel myself fully equal.

But the Budget of Work for 1864 contains matters which I consider will require to be done well, the assistance of a man of Dr. Cleghorn's long experience in various parts of India and of his sound practical judgment on forest matters.

Legislative enactments are required for several parts of India in forest matters. This will involve, before the Government of India can usefully move, much private or demi-official correspondence with the local Governments, and in many instances (to obtain a sound practical opinion on matters of detail) with individual district Officers. Here Dr. Cleghorn's extensive personal acquaintance and local knowledge will be of the greatest value. It will be remembered that though I have spent seven years in the forests of Burmah, my knowledge of India dates from my arrival in Calcutta in December last.

A list of forest Officers will have to be published, and a provisional Code of general regulations on personal matters, matters of account, and matters of a technical nature, will have to be drawn up. This is a work which, with Dr. Cleghorn's assistance, I hope to be able to complete in a satisfactory way next year. Dr. Cleghorn's name is known throughout India so well that this work will be received with much greater confidence if it is known that he has had a share in preparing it.

*Proceedings of the Madras Government, Revenue Department,
24th February 1864.*

It would not be difficult for me to prepare several portions of this Code according to certain assumed principles. The work might appear useful to the mere theoretical reader; but in practice its provisions might be found utterly useless. Dr. Cleghorn's scrutiny and co-operation would be a guarantee that something practically useful would be produced.

It will further be necessary that one of us should visit Mysore, if it is intended to organize a regular Forest Department there. A few weeks with Captain Pearson in the Central Provinces or in Berar, which he has been directed to visit, would enhance the value of that Officer's work for the season. Before the end of 1864, it will also be necessary to pay a visit to Burmah, and Bengal would be profited by the deputation as adviser to the Lieutenant-Governor in forest matters of an experienced forest Officer.

Of the other parts of India, I will only say that if Dr. Cleghorn were associated with me, we could, without making necessary the interference of the Imperial Government in matters of detail, discharge our duty as the advisers of the local Governments and minor Administrations far more effectually than if I (who am comparatively unknown in India) were left alone. In such matters personal knowledge and confidence removes many difficulties.

I am certainly in favor of as much independence in forest matters of the local Governments as possible, provided the forests are managed with a due regard to climatic and general circumstances, and worked within the limits given by the rate of timber production, natural, or by planting within a given period. But some of the present forest Officers require instruction themselves, and the local Governments cannot be expected to possess that technical knowledge which will enable them to devise such measures as will really ensure the conservancy of their forests. The one work alone, the demarcation of the lands to be reserved as State forest domains, will require the most careful attention on our part.

Dr. Cleghorn's health and other circumstances may deprive India of his services within a year or two, or perhaps sooner. I do not think it would be right to let this opportunity pass away without securing his co-operation for laying what ought to be the foundation stone of forest conservancy in India.

I will now note the objections which may be raised against the measure here proposed.

First.—The Punjab requires Dr. Cleghorn's services.—I have discussed with Dr. Cleghorn the arrangements which might be made for the Punjab. He is confident that a satisfactory arrangement can be devised, provided he is permitted to retain a general supervision over the proceedings of the Officer to be appointed as Conservator.

If there were any reasonable chance of Dr. Cleghorn's remaining in India beyond the end of 1864, I would be inclined to recommend his taking charge of the Conservator's duties until another Officer was sufficiently acquainted with the whole of the work to take charge himself. But under existing circumstances, I think the course indicated above preferable. But I would suggest that the further consideration of these arrangements might advantageously be left to the Punjab Government.

Second.—The additional expense of Dr. Cleghorn's allowances while at the disposal of the Government of India. The figures stand as follows:—

Dr. Cleghorn's pay and allowances for 12 months, at Rs. 1,450, per mensem.	Rs. 17,400
Occasional travelling allowance, say	1,600
Total	19,000

But the actual additional charge would be much less; because, instead of Rupees 1,450 per month, the Officer acting as Conservator in the Punjab would perhaps receive from Rupees 800 to Rupees 1,000 per month, so that the difference in the expense of having Dr. Cleghorn at the disposal of the Government of India would only amount to about Rupees 2,000.

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Surely this sum cannot, in earnest, be urged as an objection against a measure of high importance for the prospects of forests management in India.

The Secretary of State has repeatedly acknowledged and urged the necessity of supplying the local Forest Conservators (Superintendents) with a sufficient staff. This will entail the submission to the Government of India of revised scales of Establishment from several parts of India. Dr. Cleghorn's co-operation in the review of these proposals will, I am confident, secure more economical and efficient arrangements, and by this work alone the additional expense of his pay will be more than covered.

It might also be borne in mind that in his Despatch of the 25th February, the Secretary of State appears to be under the impression that Dr. Cleghorn's work will not be limited to the Punjab.

I believe I have shown that the advantages of the measure proposed far outweigh the objections which can be raised against it.

No. 2,112 G. G., dated 10th September 1863.

RESOLUTION,—By the Right Honorable the Governor General of India, P. W. Department.

Read a Note by Dr. Brandis, dated 5th September 1863.

RESOLUTION.—His Excellency the Viceroy has had under his consideration a proposal by Dr. D. Brandis, who is especially charged with the supervision of the forest business that comes before the Government of India, to associate with him for a limited period Dr. H. Cleghorn, the Conservator of Forests at Madras, (who is now employed on special duty in the Punjab,) to assist in maturing the measures that will be requisite for the establishment of an efficient forest conservancy system in the territories more immediately under the control of the Government of India.

2. His Excellency observes that the reasons adduced for this proposal refer in part to the necessity of laying down certain fundamental rules, based on scientific principles, for the guidance of forest Officers in the technical part of their duties, and in part to the expediency of carefully considering at the outset certain questions of a more purely practical nature affecting the general system of administration that should be followed in the forests in different parts of India. In the discussion and settlement of all such matters, Dr. Cleghorn's extensive experience in different provinces will in Dr. Brandis's estimation be of great value.

3. A consideration of the various very important topics referred to in Dr. Brandis's note, which should be read in disposing of this question, has satisfied the Governor General that it would not be expedient to proceed further in laying what will be the foundations of systematic forest conservancy in India, without employing every means available to ensure sound practical measures capable of being applied under the various peculiarities of the different parts of India; and His Excellency concurs in thinking that much real benefit may be derived from the co-operation of an Officer having Dr. Cleghorn's sound practical judgment and long experience in Indian forest management with Dr. Brandis, for the purposes that have been named.

4. The question, after all, resolves itself into one of expense, and the charge likely to be incurred is not, in the opinion of His Excellency the Governor General, incommensurate with the object to be attained, which obviously is of very high importance. His Excellency therefore concludes that, on the grounds above stated, Dr. Cleghorn should be associated with Dr. Brandis for the purposes mentioned, and should be placed at the disposal of the Govern-

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Pay as Conservator of Forests, Madras	RS. 1,000	ment of India for the period of one year from the 1st January 1864, up to which date his employment in the Punjab has already been sanctioned. While thus employed, Dr. Cleghorn should continue to draw his present allowances.
Mysore	200	
Deputation allowance to Punjab	250	
Total	1,450	

with travelling allowance at the rate of Rupees 10 per diem.

5. Dr. Brandis and Dr. Cleghorn may be designated Commissioners for Forests to the Government of India.

6. Dr. Brandis has also represented that it will now be necessary to entertain a small Office Establishment for his assistance, and proposes, in the first instance, the appointment of a Writer on Rupees 200 per mensem. His Excellency is pleased to approve of this proposal.

7. The extra charge occasioned by these arrangements should, under the present system, apparently be made against the head of Civil Services, subordinate to the Public Works Secretariat of the Government of India, in the Budget, (1863-64,) for which provision to the extent of Rupees 17,000 has been made to cover the expenses connected with Dr. Brandis's appointment. A further credit of Rupees 4,350 will be now necessary, and this should be supplied under such further orders as may be issued in the Financial Department.

Ordered, that the above Resolution be forwarded to the Financial Department for further consideration and orders.

No. 326. ORDER THEREON, 24th February 1864, No. 327.

Communicated to the Board of Revenue and the Acting Conservator of Forests.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 330. Read the following letter from R. W. LODWICK, Esq., Civil Paymaster; to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 15th February 1864, No. 41:—

SIR,

I have the honor, with reference to Government Order, No. 1,850, dated 30th August 1862, to state that the sum of Rupees 50,000 provided in the Budget of 1862-63, for unforeseen contingencies, was subsequently disallowed by the Government of India, so that the bills for the charges therein sanctioned and now submitted for audit cannot be passed against that head. Such being the case, I have the honor to request orders as to whether they may not be passed against savings in the Revenue Budget for that year.

No. 331. ORDER THEREON, 24th February 1864, No. 328.

The Government approve the course proposed by the Civil Paymaster for the adjustment of the charges referred to.

(Signed) J. D. SIM,
Secretary to Government.

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No. 332. Read the following letter from Captain W. H. HESSEY, Acting Superintendent of Revenue Survey; to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 28th January 1864, No. 40/4:—

SIR,

I have the honor in compliance with G. O., of 13th January 1864, No. 69, paragraph 2, to submit a list of trifling articles purchaseable in local markets at lower rates than those specified in the Notification* of the Superintendent of Stationery, and to request permission for their purchase in future.

* 5th January 1863.

No. 333. ORDER THEREON, 24th February 1864, No. 329.

Referred to the Superintendent of Stationery who will explain the cause of the difference between the prices published by him and those prevailing in the market. In some cases the reduced prices specified by Major Priestley are those which obtain in distant Districts.

(Signed) J. D. SIM,
Secretary to Government.

No. 334. Read the following letter from W. T. BLAIR, Esq., Acting Inam Commissioner, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Coimbatore, 15th February 1864, No. 8:—

SIR,

1. I have the honor to submit for the information of Government, the Progress Report of the operations of this Commission for the month of January 1864.

2. The number of cases decided by the Deputy Collectors during the month was 1,674, which raises the total number of cases decided from the commencement of the undertaking to the end of January to 3,27,928. Besides these, 785 cases of Village Service Inams have been registered during the month, of which 572 come under the head of Government Village Servants, which under the rules are enfranchised on five-eighths of their assessment, and 163 under the head of Village Artizans. The total number of the several descriptions of Service Inams registered up to the end of January is 1,68,087.

3. The particulars of the disposal of cases in my Office during the month under report are given in the subjoined Statement.

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Description of Inam.	No. of Titles confirmed.	Extent in Acres.	Value or estimated assessment.	Existing Jodi paid thereon.	Additional Quit-rent stipulated to be paid for enfranchisement.	Additional Quit-rent not agreed to be paid.	Remarks.
Dévaláyam and Dharmadáyam or religious and charitable grants of a permanent character ...	1,160	51,412	76,073	5,341	94	...	No. of cases decided by the Deputy Collectors up to December 1863 ... 3,26,254
Personal grants enfranchised at the option of the Inámdars... 1,502	2,814	60,767	1,01,766	6,438	11,343	...	In January 1864 ... 1,674
Compulsorily ... 1,312	41	279	857	2	...	111	Total ... 3,27,928
Personal grants not enfranchised and confirmed on present tenures only ...	10	603	512	161	172	...	
Miscellaneous Service Ináms enfranchised compulsorily ...	...	...	...	...	...	...	
Govt. Village Service Ináms enfranchised at the of their assessment ...	...	...	...	...	...	...	
Total...	4,025	1,13,061	1,79,208	11,945	11,609	111	Service Ináms up to Jan. 1864, 1,68,087
Total disposed of to end of last month, as already reported ...	3,22,920	47,66,396	62,88,054	6,35,389	11,55,523	23,025	
Grand total...	3,26,945	48,79,456	64,67,262	6,47,334	11,67,132	23,186	

Religious and Charitable Institutions	No. of cases redeemed.	Quit-rent redeemed.	Amount paid in redemption.
Personal ...	...	...	...
Kattubadi ...	...	...	...
Service ...	...	...	...
Kattubadi, &c., of Kangundi payable to Poligar ...	...	...	...
Total ...	327	575 6 3	11,507 12 8
Number of Title Deeds issued up to the end of last month ...	...	...	...
In this month ...	1	0 2 0	2 8 0
Total ...	328	575 8 3	11,510 4 8

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4. The total number of cases confirmed to the end of January was 3,26,945; of which 69,628 were in respect of religious and charitable grants of a permanent character; 1,43,482 personal grants enfranchised at the option of the Inámdars; 87,419 personal grants enfranchised compulsorily, and 6,412 personal grants not enfranchised and confirmed on present tenures. The remaining 20,004 were cases of Government Village Service Ináms of the Ceded Districts and Kurnool enfranchised at five-eighths of their assessment. The total number of Title Deeds which had reached the hands of the Inámdars up to the end of last month was 2,42,407. The total amount of Quit-rent annually payable to Government in addition to the former Jodi is Rupees 11,67,132*

Religious and Charitable Institutions...	Rs. 20,090
Personal Kattubadi ...	4,65,468
Service ...	1,07,181
Quit-rent of Kangundi payable to Poligas ...	5,73,050
Total ...	11,67,132

as detailed in the margin. The amount paid in redemption of the Quit-rent is Rs. 11,510-4-8. The combined Quit-rent payable to Government for the future upon personal Ináms confirmed to the holders amounts to Rupees 8,58,968.†

† Former Jodi ...	Rs. 3,93,500
Additional Quit-rent ...	4,65,468
Total ...	8,58,968
† Former Jodi ...	Rs. 164
Additional Quit-rent ...	172
Total ...	336
§ Former Jodi ...	Rs. 40,486
Additional Quit-rent ...	1,08,524
Total ...	1,48,950

5. Of the number of personal grants confirmed during the month under report, 10 were cases of Jangi Kattubadi and other Police Ináms, assessed at Rupees 512, and charged with a future Quit-rent of Rupees 336,‡ which being added to the number of this class of Ináms previously disposed of, raises the total number of Police Ináms to 18,508, assessed at Rupees 2,83,386, and charged with a future Quit-rent of Rupees 1,48,950.§

No. 335. ORDER THEREON, 24th February 1864, No. 330.
Ordered to be brought to the notice of the Secretary of State, and also to be communicated to the Board of Revenue for their information.
(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 336. Read the following Proceedings of the Board of Revenue, dated 15th January 1864:—

Read the following letter from G. BANBURY, Esq., Acting Collector of Madras; to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 7th January 1864.

Sir,
1. In returning the Petitions which accompanied the Proceedings of Government, dated 25th November, I have the honor to report upon the subjects contained in these representations against the arrangements made with regard to the newly nominated Pagoda Committees.
2. The Petitions marginally named contain protestations against the appointment of two separate Committees, one Vadagalay and one Tengalay, for the Devanajasawmy Pagoda; that at Conjeveram. The Board are doubtless aware that this is a most important Pagoda; that sectarian factions exist to a great extent; and that serious differences between these two parties are by no means uncommon. Mr. Ellis having considered all these points resolved to nominate two separate Committees, so that the respective Temples and their Institutions could be managed by their respective sects. At first it appeared to me that one Committee combining the hostile elements would be sufficient; but after consulting with several respectable natives likely to know more about the matter than any one else, I came round to Mr. Ellis's views and the separate Com

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mittees were nominated. I find that the general opinion is that this course is the correct one and likely to be attended with good results.

3. These Petitions also contain objections to the nomination of three individuals, Ramanja Iyengar, Rungasawmy Iyengar, and Kistnasawmy Moodelly, on the grounds that they are disciples of Tatachary, the present Dhurmakurtah; and that the first two are themselves virtually Dhurmakurtahs. As to the first of these allegations it appears that they are not disciples of Tatachary but of a relative of his, supposing they were his *Shishyas* I see no harm in it; neither would it be sufficient ground for excluding such efficient and respectable men from the Committee. They must be the disciples of some Guru influential by virtue of his Office. The second objection, I am informed, is not a correct one, they are not virtually Dhurmakurtahs, neither have they any direct management in the affairs of the Pagoda. Moreover, it appears from the Decrees of the late Sudder Court that the Stri Devarajasawmy Pagoda at Conjeveram possesses an hereditary Dhurmakurtahship, so that most probably it will not come under the provisions of the Act. It must also be borne in mind that these nominees, to whom Petitioners object, have been selected to transact the duties throughout the whole Talook, and not for this particular Pagoda alone.

4. The remaining Petitions comprise two from private parties asking to be put upon the Committee for the Conjeveram Talook, as the members have been already nominated there does not appear any reason for retracing our steps.

5. Petition No. 2,826 requests that some residents of Madras may be nominated to the Trivellore Pagoda Committee, this body has already been formed, and I presume it is not the intention of Government to prefer Central to Local Committees.

6. The last representation is from the Dhurmakurtah's Agent at Trivellore, stating that this Churchwardenship is hereditary in the Ahobalahsawmy Pagoda, and consequently under Section 4 of Act XX of 1863 this Temple is not amenable to the Committee management. This point must be satisfactorily established by the Petitioners, and I have requested them to appear and do so. The continuance of certain ceremonies has prevented the appearance of the objecting parties; but as soon as they come forward their claims will be investigated.

1. Ordered to be submitted to Government, with reference to their Order quoted by the Acting Collector.

2. The Board concur with him in thinking that under the circumstances stated Petitioners have not shown cause for modifying the previous recommendation of the Collector.

No. 337. ORDER THEREON, 24th February 1864, No. 331.

1. With these Proceedings the Board submit a report from the Collector of Madras on the Petitions forwarded with G. O., 25th November last, No. 2,127.

2. Board Petitions 3,350, 3,357, 3,403, 3,408 will be returned to them for disposal with an intimation that Government concur in the remarks contained in paragraphs 2 and 3 of Mr. Banbury's letter, Government Petition 3,038 will be similarly treated in the Petition Department.

3. Government Petition 2,798 and Board Petition 3,343 which are referred to in paragraph 4 of the Acting Collector's report will be returned for disposal with advertence to G. O., 12th February 1864, No. 267.

4. The Petition alluded to in paragraph 5 is apparently Board No. 3,314 and not 2,826. This with a further similar address Board No. 4,208 will be disposed of by the Board, with reference to paragraph 9 of G. O., 12th February 1864, No. 267.

5. Board Petition 3,649 will be returned for the further enquiry promised in paragraph 6 of Mr. Banbury's letter.

6. The eleventh enclosure to the Proceedings under review is Board Petition 3,879 from certain servants of Tiruvendanda Devasthanam in Chingleput Talook. This is not alluded to in the Collector's report; the Government cannot therefore pass any orders on it.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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Read the following :—

No. of Certificate.	Name of the Pensioner.	Amount of Pension, &c., per annum.	Date of Government authority.	Nature of the grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of payment.	Remarks of the Board of Revenue.	Orders of Government.
1	55	Rs. 60 0 0	29th December 1812.	Maintenance life grant.	From September 1859 to December 1863, being four years and four months at 5 Rupees a month.	Rs. 260 0 0	Mariambi, as in the case of Chandbi regarding whom a Tabular Statement is also submitted this day has similarly been kept out of her Yeomiah owing to discrepancies in her personal appearance. She was described by one inquiry as red, while another inquiry showed her to be neither black nor red. Some estimate her age at eighty years, others at sixty, which is in accordance to the list drawn up in 1845. She must be either 72 or 73, and it is recommended that she be forthwith authorized to receive her arrears as there are no valid reasons to doubt her identity.	9	10

Submitted for the sanction of Government.

Proceedings of the Board of Revenue, dated 22nd January 1864, No. 448.
Read the following Statement from the Collector of Nellore, dated 11th January 1864, showing the amount of arrears due to the undermentioned Yeomiahdar in the District of Nellore.

No. of Certificate.	Name of the Pensioner.	Amount of pension, &c., per annum.	Date of Government authority.	Nature of the grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of payment.	Remarks of the Board of Revenue.	Orders of Government.
1	2	3	4	5	6	7	8	9	10
228	Chandbi...	RS. A. P. 92 6 0	30th August 1863.	Service of the Mosque.	From September 1859 to December 1863, being four years and four months, at Rupees 7-11-2 a month.	RS. A. P. 400 4 8	Chandbi applied for her Yeomiah in arrears in 1860, and as the case then stood should have received it at once. Subsequently details were received of her personal appearance, and on these details the stand has been made. In the English List in this Office there is a remark that she is "blind of one eye," and inquiry shows she is not. She was further made, 5 feet and 10 inches by the first measurement, whilst she is recorded 4 feet and 10 inches, &c., and as regards all these points and age, &c., it can only be said that the objections are worthless, and the woman having been kept out of her money so long is shameful. There is nothing to show on what authority the blindness was recorded or by whom; it is an interpolation; it might easily have been made in good faith in regard to some one else. There is little chance of a Mussalman woman in the south being 5 feet and 10 inches; or, after 50, of great precision being obtainable in respect to age. It is recommended that the Yeomiah be paid.		

Submitted for the sanction of Government.

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No. 340.

ORDER THEREON, 24th February 1864, No. 332.

1. As the Collector does not give the grounds of his belief in the identity of these Yeomiah-dars the Government cannot sanction the payment of the arrears without further information. In the printed list of Yeomiahs in the Government Office, the Yeomiahs now in question are stated to have remained undrawn—in the case of Mariambi from January 1850, and in that of Chandbi from January 1854, in consequence of the Yeomiahdars though above the age of 50 years having declined to appear personally and draw their pensions. The arrears now recommended to be paid date in both cases only from September 1859, and the Board of Revenue will be requested to call upon the Collector of Nellore to report upon what authority the previous arrears were paid, and whether the Yeomiahdars did appear and give satisfactory proof of their identity preparatory to the payment; also whether their descriptive rolls correspond with their present appearance.

2. The Board will instruct the Collector, in the event of no trustworthy information about their identity being procurable, to require them to produce two male Yeomiahdars each who receive allowances from Government to certify to their identity.

(Signed) J. D. SIM,
Secretary to Government.

No. 341. Read the following Official Memorandum from R. W. LODWICK, Esq., Civil Paymaster; to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 18th February 1864, No. 42:—

Your Official Memorandum No. 23, dated 16th instant.

With reference to the Memorandum from the Board of Revenue, which accompanied the above, the Civil Paymaster has the honor to state that his previous Memorandums were written, with reference to the provision Rupees 3,000 under F, IX for "Freight and Landing charges" allowed to the Sea Customs Office. Mr. Hudleston is quite correct as to the Rupees 1,500 being included in the Budget on the same account, but that sum is entered in B, IV.

Bills have been passed by this Office against both these provisions to the following extent, viz.:—

	RS.	RS.	A.	P.
Against 1,500 in B, IV...	536	13	0	
3,000 in F, IX...	1,957	15	0	

leaving balances respectively of Rupees 963 and Rupees 1,042 still available for future bills to the close of the current year.

2. Should the first named balance prove insufficient to meet charges up to the end of this year the surplus can be passed against the sum of Rupees 2,800 in B, IV (the item immediately below the Rupees 1,500) to which no bills have been debited.

No. 342.

ORDER THEREON, 24th February 1864, No. 333.

The suggestion made in paragraph 2 of this Memorandum has already been anticipated in paragraph 2 of the Order of Government, dated 2nd February 1864, No. 181: The provision made under F, IX cannot be applied for purposes of the Revenue Department.

(Signed) J. D. SIM,
Secretary to Government.

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No. 343. Read the following Official Memorandum from the Chief Assistant in charge of Civil Paymaster's Office; to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 18th December 1863, No. 1,633:—

With reference to G. O., No. 44 of the 24th instant, the undersigned has the honor to enquire whether Government intended that Captain Hessey should act as Superintendent of Revenue Survey during Major Priestley's absence on privilege leave and draw acting allowances for the time.

(Signed) W. DONALD,
Chief Asst., in charge of Civil Paymaster's Office.

No. 344. ORDER THEREON, 24th February 1864, No. 334.

Captain Hessey has not been gazetted as Acting Superintendent and is consequently only in charge of the Office.

(Signed) J. D. SIM,
Secretary to Government.

No. 345. Read the following Proceedings of the Board of Revenue, dated 8th February 1864, No. 736:—

Read the following letter from the Collector of the Kistna District, dated Masulipatam, 9th January 1864, No. 1.

1. I have the honor to forward the accompanying letter and enclosures from the Deputy Collector in charge of Vinukonda and Palnad Talooks.
2. You will observe that it was addressed to Mr. Foord, but was received subsequent to that gentleman's departure.

ENCLOSURE No. 1.

From V. VENKATACHELLUM, Deputy Collector; to E. B. FOORD, Esq., Acting Collector of the Kistna District, dated Vinukonda, 26th December 1863, No. 26.

1. I have the honor to acknowledge the receipt of your letter of the 7th instant informing me that you see no necessity for referring to the Board of Revenue a matter which you are competent to decide yourself.
2. I respectfully beg leave to enclose for your perusal a letter addressed by me to the Secretary to the Board of Revenue on the subject, and to request that you will be pleased to forward it for their orders.

ENCLOSURE No. 2.

From V. VENKATACHELLUM, Deputy Collector in charge of Vinukonda and Palnad Talooks in the Kistna District; to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Vinukonda, 26th December 1863, No. 27.

SIR,

1. Yadast from the Acting Collector, Kistna District, dated 27th October 1863.
 2. My letter to the Acting Collector, dated 14th November, No. 17.
 3. Acting Collector's reply, dated 20th November, No. 289.
 4. My letter, dated 3rd December, No. 18.
 5. Acting Collector's reply, dated 7th December, No. 315.
- I, I respectfully beg leave to enclose copies of the letters noted in the margin, and to represent that I requested the Acting Collector of the Kistna District in my letter of 14th November last, to submit for the orders of the Revenue Board the two questions

First.—Whether a Deputy Collector in an independent charge has or has not the power of appointing his subordinates like the Salt Deputy Collector; and

Second.—Whether with reference to paragraph 4 of the Standing Order No. 25 of the Board, dated 4th March 1863, any person who has not passed Sub-Magistrate's examination may be confirmed a Talook Serishtadar (who is a Sub-Magistrate) between 1st May 1863 and 1864.

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Paragraph 3.

2. The Acting Collector in his letter of 20th November was pleased to inform me that the Sub-Collector is the only Subordinate Officer of a District who is allowed to appoint his Subordinates, and that he shall make a reference to the Board regarding the case of Talook Serishtadars, who have not passed as Sub-Magistrates. In his letter of 7th instant he informed me that he sees no necessity for referring to the Board of Revenue (the first question) a matter which he is competent to decide himself.

3. The Board were pleased to declare by paragraph 12 of their Circular Order, 10th May 1859, the authority of a Deputy Collector by ruling that "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 3, Regulation VII of 1823." Under this I trust no difference of authority is intended between Assistant Collector and a Deputy Collector when placed in charge of a particular Division.

Board's Circular, 12th November 1861, No. 6,224.
Government Order, 29th October 1861.

Paragraph 11. The Deputy Collectors in charge of Salt Department should, the Government think, like Assistant Collectors in independent charge have power to fine, suspend, dismiss, and appoint his Subordinates (Superintendents excepted) subject to the Collector's decision on appeal; the Collector of course will have a veto on all appointments. The Deputy Collectors should also have the power of recommending to the grade of Superintendent.

13. The vesting the Deputy Collector with the power of appointing his Subordinates will serve as the most effectual remedy for this.

4. As paragraph 3 of the Acting Collector's letter of 20th November implies that the Head Assistant Collector and Deputy Collector in an independent charge have no authority to appoint their Subordinates, and as it is my humble opinion that under Government Order, dated 29th October 1861, not only the Sub-Collector but also the Assistant Collector in independent charge and Salt Deputy Collector have such authority, I have taken the

liberty of submitting the question for your orders.

5. It is for the Board to decide whether a Deputy Collector in independent charge has not the power of appointing his Subordinates like the Assistant Collector in independent charge and the Salt Deputy Collector.

6. I trust that you will perceive that I have respectfully requested the Acting Collector to refer the point for your orders, and that on his not acceding to my request, I have submitted this reference through him—as it is my humble opinion that his views are not consonant to the Order of Government of 29th October 1861.

ENCLOSURE No. 3.—Yadast.

1. Ordered to be submitted to Government for decision, with reference to their Order, dated 29th October 1861, No. 2,066, Revenue Department, quoted by the Deputy Collector.

2. The Board consider that the Collector should be free to follow his own judgment in all appointments in the principal, as distinguished from the sub-division of a District, and that although he may in such cases consult his Assistants or Deputies in immediate charge of departments, or parts of the principal division, it is necessary, for the proper maintenance of his influence and authority, that he should not be deprived or divest himself of this power.

No. 346. ORDER THEREON, 24th February 1864, No. 335.

1. The Government are of opinion that an Assistant or Deputy Collector in permanent and independent charge of a distinct division should be entrusted with the minor appointments in his range—the appointments being duly reported to the Collector, and being always subject to his veto. It may be that the privilege will in some cases be misused; but such instances will, it is hoped, be rare, and can be met by suitable punishment in the way of censure or removal from office. The minor offices here alluded to are those under the grade of Serishtadar, and are shown

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Clerks; 20 Rupees and under.
Revenue Inspector, do.
Shroff
Dafterbund
Peons

in the margin. The Government would also give the Assistant or Deputy Collector the power of fining, suspending, or dismissing these servants—subject always to the Collector's veto.

2. The appointments of Talook Serishtadar, and Deputy Tahsildar, and Sub-Magistrate should be reserved to the Collector. These appointments being important the selection for them should be made from the whole District, and not from the limited range of an Assistant or Deputy Collector—though these Officers may fairly be allowed to bring the claims of their immediate Subordinates to the Collector's notice when vacancies occur in their charges.

3. Under existing Rules* the Collector nominates to the post of Tahsildar, and the Board have a veto on the appointment.

4. The Treasury Deputy Collector is in the position of a personal Assistant to the Collector, and does not require any independent power over the Hoozoor Establishment, which will therefore remain entirely under the Collector's control.

5. The Board will issue instructions for giving effect to this Order.

(Signed) J. D. SIM,
Secretary to Government.

Read the following Proceedings of the Board of Revenue, dated 20th February 1864:—

No. 347. Read the following letter from J. MACKEY, Esq., Acting Superintendent of Stamps; to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 18th February 1864, No. 1,181 of Fusly 1273.

SIR,

1. I have the honor to acknowledge the receipt of the Board's Order, dated 11th February 1864, communicating the Order of Government, 11th February 1864, No. 256, directing suspension of Teroovengada Charry, an Accountant in this Office, should the published Report accusing him of bribery be accurate. The accusation rests on the man's own statement made to Mr. Norfor as well as afterwards confirmed by him in open Court. With these facts the orders of Government received on the 12th instant have been at once put in execution.

2. I am informed that Mr. Norfor ascertained on the day following the trial of Pooliah Chetty from the Advocate General, that he would himself fully report to Government, and the former gentleman is already in possession, as respects the Accountant, of the admission made by himself to Mr. Norfor; that he the Accountant paid to Mr. A. H. Clarke, then Manager of the Office, a sum of Rupees 250 for his first appointment in the Stamp Office on 25 Rupees a month and a further sum of Rupees 250 on his promotion to his present pay of Rupees 50. The next step would appear to be in the Chief Commissioner's Office where Mr. Clarke is now employed. The offence seems to have been committed about eight years ago, and I think is not cognizable under Peel's Act which was then in force. The Advocate General's Report will however, determine this and other law points.

3. I expect very shortly to be able to report upon further alleged bribery cases in this Office Establishment—enquiries into which have been precipitated and marred by the premature disclosures made in Court.

1. Submitted for the information of Government.

2. The Board await the further full report on the subject.

3. It is due to Mr. Norfor to state that he had for some little time past been in communication with the Board's Secretary on the subject of the systematic sale of minor posts in the Stamp Office which had come to light as an evil of old standing.

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No. 348.

ORDER THEREON, 24th February 1864, No. 336.

The Board will place themselves in communication with the Commissioner of Police and Government Solicitor in respect to Mr. A. Clarke's implication in the matter.

(Signed) J. D. SIM,
Secretary to Government.

No. 349.

Proceedings of the Madras Government, dated 24th February 1864, No. 337.

Resolved that the sealed packet containing the receipt of the P. and O. Company for two cases of water-marked paper sent per Southampton Mail Steamer of the 20th January 1864, be forwarded to the Collector of Sea Customs, with a request that he will have the cases cleared and transmitted to the Acting Superintendent of Stamps. The latter Officer will report if the contents of the cases are correct.

(Signed) J. D. SIM,
Secretary to Government.

No. 350.

Read the following Proceedings of the Board of Revenue, dated 19th February 1864:—

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Chepauk, dated Negapatam, 18th February 1864, No. 42.

SIR,

1. With reference to the Proceedings of the Board of Revenue, under date the 9th instant, I have the honor to state that the balance of the 1,000 Garce intended to be shipped from Vedaraniem to the stores at this station is not being supplied, and for the reason that the shipment of that already brought was attended with much wastage as well as expense.

2. The shipment ceased with the gale which took place on the 20th October, and as the wind and current are still strong from the northward, and further as the manufacture here is being vigorously pushed on, I am not of opinion that any advantage would at present be gained by resuming the shipment of Salt from Vedaraniem.

1. As the wind has now apparently set in steadily from the south, the Board request the Collector to complete the shipment of Vedaraniem Salt to Negapatam as sanctioned by Government, it being very necessary to replenish the stores at the latter place with the least possible delay, and as the Board are anxious to bring the Vedaraniem Salt into the market to the fullest possible extent.

2. No time should be lost in carrying out these instructions.

No. 351.

ORDER THEREON, 25th February 1864, No. 338.
Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 352.

Read the following letter from C. W. READE, Esq., Collector of South Arcot, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Punrootty, 15th February 1864, No. 10:—

SIR,

1. In acknowledging the receipt of the Proceedings of Government, under date the 28th January 1864, No. 157, declining to sanction the nomination of V. Streenevassa Row as the Talook Sheristadar of Trinomallay, I have the honor to state that he has accordingly been directed to revert to his former post in my Office from the 15th instant, and a passed Candidate has been nominated in his place to have effect from that date.

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2. When making the arrangements consequent on the vacancy in the post of Sheristadar, I did not contemplate the disapproval of Government to Streenevassa Row's appointment, and the subordinate vacancies thus created were duly filled up, and the several persons so appointed have each drawn their respective pay which was duly passed by the Civil Paymaster with the exception of that due to Streenevassa Row.

3. Streenevassa Row has been performing the duties of the Sheristadar's post since the 1st November last, and consequently there are arrears due to him up to the 14th of the current month, amounting to Rupees 156-11-7; and I have to solicit of Government special sanction for the payment of this amount, Streenevassa Row having drawn no salary whatever during the period of his incumbency owing to the refusal of the Civil Paymaster to audit his Pay abstract.

No. 353. ORDER THEREON, 25th February 1864, No. 339.
Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

No. 354. Read the following Proceedings of the Board of Revenue, dated 16th February 1864, No. 1,007 :—

Read the following letter from the Acting Collector of Madras, dated Saidapet, 3rd February 1864, No. 51.

1. In accordance with the instructions contained in the Government Proceedings, dated 5th November last, No. 1,987, and communicated with the Board's Orders, dated 7th idem, No. 7,109, I have the honor to state that the arrangement made regarding the watchmen for protecting the crops from the inroads of the Guindy Park deer may be said to have answered satisfactorily during the past three months.

2. The Private Secretary has communicated to me that His Excellency has authorized the villagers to shoot the deer should they be found committing havoc outside the Park. Under these circumstances the watcher's services are no longer necessary, as the villagers can now take the same precautions with regard to the deer as they do with wild pigs, birds, or any thing else that does harm to their growing produce. Anticipating Government sanction I have consequently dispensed with the watcher's services from 1st instant.

Submitted for the information of Government.

No. 355. ORDER THEREON, 25th February 1864, No. 340.
Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 356. Read the following Proceedings of the Board of Revenue, dated 19th February 1864 :—

Read Proceedings of the Madras Government, Revenue Department, dated 25th January 1864, No. 134.

The Board beg leave to refer Government to the Bellary District Gazette for 26th December 1863, page 525, where the Collector's Circular in question is printed *in extenso*.

No. 357. ORDER THEREON, 25th February 1864, No. 341.
Ordered to be recorded.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

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No. 358. Read the following Proceedings of the Board of Revenue, dated 2nd February 1864, No. 679 :—

Read the following letter from the Collector of Coimbatore, dated 19th January 1864, No. 11 :—

1. I have received the Board's Proceedings of the 8th ultimo, communicating the Order of Government of 4th idem, No. 2,200.

2. The Collector of Malabar having communicated to me that the individual who held the appointment of Head Peon in the Special Assistant's Office of that District, is unwilling to proceed to the Neilgherry Hills, and has been otherwise provided for, I have employed a Peon in his place on 7 Rupees from the 12th instant, under the Special Assistant Collector at Ootacamund.

3. I take this opportunity, with reference to the remarks made by Government in their Order above quoted, of bringing to the notice of the Board that the Establishment sanctioned for the Assistant Collector and Joint Magistrate of Ootacamund is already fully occupied, and cannot be made available for the extra work connected with the lands applied for under the new Rules.

4. The Board are aware that there are only three Clerks for the Assistant Collector and Joint Magistrate. Of these the Head Clerk is fully employed in preparing the returns, orders and correspondence connected with the payment of allowances and pensions to a large number of Military Officers and Pensioners; the second is placed exclusively under the Joint Magistrate for taking down depositions in Criminal cases and for attending to the various miscellaneous duties in the Vernacular branch of the Magisterial Department; and the third assists both the Head Clerk as well as the Joint Magistrate in copying English correspondence, Calendars, &c. It will thus appear that the existing servants are already fully occupied, and I do not see how their services can be made available for the extra work without detriment to their ordinary duties. In fact Mr. Hannington has none to aid him in carrying on the correspondence in connection with land questions, and I therefore consider that the employment of an additional Writer under him is absolutely necessary.

5. The Peons attached to the Ootacamund Office including the one now sanctioned, are three, of whom one is necessarily and exclusively employed under the Joint Magistrate; the second is required in the Office under the Head Clerk to take messages, papers, &c., to different gentlemen and authorities in money matters; and the third is the only one whose services are available for Mr. Hannington's out-door work, in inspecting and demarcating the lands applied for, and in conveying his tappal from Ootacamund to wherever he may chance to be inspecting and demarcating lands. There should at least be two Peons to accompany Mr. Hannington in his out-door work, in the discharge of which he has to visit lonely and unhealthy localities at a considerable distance.

6. Under these circumstances I request the Board of Revenue will be pleased to obtain the sanction of Government for the transfer to the Office of the Special Assistant Collector of Ootacamund of another Peon and one Clerk from the Establishment of the Malabar Special Assistant's Office.

1. Submitted for the sanction of Government, with reference to their Order quoted by the Collector.

2. The Board would recommend that the Clerk on 45 Rupees of the Malabar Special Assistant's Establishment should be transferred, and that the pay of the second Peon to be transferred (which is now 6 Rupees) should be raised to 7 Rupees.

No. 359. ORDER THEREON, 25th February 1864, No. 342.
The recommendation made by the Board in paragraph 2 of these Proceedings is approved. Mr. Pelly will make the necessary alterations in his Statements.

(Signed) J. D. SIM,
Secretary to Government.

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No. 360. Read the following Extract from the Proceedings of the Government of India, in the Financial Department, dated 22nd January 1864, No. 411 :—

Read again the undermentioned correspondence relative to the sanction accorded by the Government of Madras, under orders of the 16th September 1862, No. 2,002, to a revision of the Stamp Office Establishment of that Presidency, involving an increased expense of Rupees 152 per mensem.

Letter from Civil Paymaster, Madras, No. 497, dated the 24th October 1862, submitting Statements of various changes and alterations sanctioned by the Government of Madras, during July, August and September 1862.

to the Government of Madras, No. 1,477a, dated the 30th December 1862.

Reply from ditto ditto, No. 529, dated the 17th March 1863 and Statements.

RESOLUTION.—Under all the circumstances, and on fuller information of the working of the Stamp Office, Madras, His Excellency the Governor General in Council is pleased to confirm the sanction accorded by the Government of Madras to the revised scale of Establishment, involving an enhancement of cost from Rupees 902 to Rupees 1,054 per mensem.

1. ORDERED, that a copy of the above Resolution be forwarded to the Government of Madras.

2. Ordered, also, that a copy be forwarded to the Civil Paymaster, and to the Deputy Auditor and Accountant General, Madras, for information.

(A true Extract.)

(Signed) E. H. LUSHINGTON,
Secretary to the Government of India.

No. 361. ORDER THEREON, 25th February 1864, No. 343.

Communicated to the Board of Revenue, with reference to the Proceedings of Government 26th October and 17th December 1863, Nos. 1,925 and 2,319.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 362. Read the following Proceedings of the Board of Revenue, dated 19th February 1864 :—

Read the following letter from W. M. CADELL, Esq., Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Negapatam, 13th February 1864, No. 37.

SIR,

1. With reference to the Board's Order of the 5th instant, communicating the Proceedings of Government, dated the 2nd idem, No. 188, I have the honor to report that as I have already stated in my letter of the 5th instant, No. 28, the quantity of the spontaneous Salt brought and stored at Negapatam was 283½ Garces. The stock in hand as per returns received up to the 5th instant, is 73½ Garces of the said spontaneous Salt and 34 Garces of manufactured Salt. The stock during each of the last three months was as shown in the margin.

On	1st November 1863	Garces.
"	" December "	301
"	" January 1864	242½
"	" "	179½

2. I am now with my Office at Negapatam, and the Board may rely on my using my best exertions for the manufacture of Salt at that station for the current season being vigorously carried on with a view to replenish the stores. I must, however, take leave again to state that with the present rate of Kudivarum, I am not very sanguine that this object can be realized. From my letter of the 26th September last, No. 346, it will be clear to the Board that the difficulties attendant on the conveyance and delivery of Salt into the stores at Negapatam are sufficient under ordinary circumstances to form a drawback to the manufacture, and when to these it added the immense increase in the rate of wages which has latterly taken place at this station (and which is not likely to fall), it is obvious that the Mirassidars cannot by any possibility derive any thing like an adequate profit from the present Kudivarum.

1. The Collector should give his best attention to Vadarnium, as the main source of supply for the extensive demand which the extension of the Great Southern India Railway may be expected to create.

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2. The Board attach much importance to the fullest possible development of the Vadarneum supply both of spontaneous and manufactured Salt, and rely on Mr. Cadell's best exertions to effect this.

No. 363. ORDER THEREON, 25th February 1864, No. 344.

1. The Board will ascertain the quantity of Salt conveyed inland monthly by the Railway Company.

2. The Government observe that Mr. Betts states the merchants were unable last month to obtain a supply of saleable Salt from the Government Depot. The Government wish to know whether the quality of the Salt in store was of so inferior a description as not to be saleable.

3. A sufficient supply of good Salt must be provided at Negapatam as soon as practicable, but the Government doubt whether until the Canal between Valarnium and Negapatam is open, Salt can be supplied from the former as certainly and economically as from the latter.

(Signed) J. D. SIM,
Secretary to Government.

No. 364. Read the following Proceedings of the Board of Revenue, dated 23rd January 1864, No. 488 :—

Read the following letter from the Acting Collector of North Arcot, dated Chittore, 10th December 1863, No. 253½.

1. With reference to paragraph 4 of the Proceedings of Government, dated 18th August 1862, No. 1,750, communicated in the Board's Proceedings of the 20th idem, No. 5,502, I have the honor to report for the information of the Board that immediately after the receipt of the Order in question, notices were served upon all Gohha Yeomiahdars in the District, besides publishing a general notice in the District Gazette. The result is as below :—

	Yeomiah.	Dehat.	Jaghire.	Carnatic.	Total.
In continuance...	4	8	10	5	27
Sanctioned and reported again for the payment of arrears...	17	13	.....	.....	30
Recommended to Board on behalf of those living in Madras...	.....	3	.....	.....	3
Rejected on suspicion, death, &c. ...	4	.....	.....	.....	4
Notices served now to prove their identity...	2	.....	.....	.....	2
Mustered by the Chepauk Agent and died since...	1	.....	.....	.....	1
Failed to appear for muster...	91	4	.....	.....	95
Total...	119	28	10	5	162

2. It will be observed from the above Statement that 95 female Yeomiahdars, particularized in the accompanying Statement, failed to attend the muster sanctioned to be conducted by one of their sex, though it is now more than a year since notices were served upon them, allowing them six months' time, they have therefore forfeited their pensions entirely under the Government Order. The amount of their Pensions is Rupees 4,977-12-6 per annum.

3. Of the 27 female pensioners,† who receive their allowances uninterruptedly, five were included in the list of 41 mustered by Mr. Locke through Miss Franz, eight appear at the periodical musters, and the life certificates of seven Jaghire, and one Carnatic pensioner are monthly furnished by an Avilconda Jaghire pensioner, and those of two Yeomiahdars by the Deputy Collectors of Madras and Trichinopoly, and of three by Tahsildars.

4. Besides these there are Poligar female pensioners, &c., as per enclosed List‡ whose existence is reported by the Zemindar of Carvetnuggur and some Tahsildars.

† Marked B.

‡ Marked C.

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ENCLOSURE No. 1, A.

List of Yeomiah-dars and Dehat Inam-dars who failed to attend the Muster.

Description of Pension.	Ticket number.	Yeomiah number.	Names.	Amount of Pension per annum.	Description of Pension.	Ticket number.	Yeomiah number.	Names.	Amount of Pension per annum.
Yeomiah.	21	...	Kuthubee Sahaba...	Rs. 8 0 0	Yeomiah.	141	371	Rabeeya Beebee...	Rs. 19 11 3
	23	629	Fukeerunnissa...	70 12 10		142	428	Sahabunni Sahaba...	88 8 0
	29	78	Kyrunnissa Begum...	88 8 0		143	178	Fathma Sahaba...	88 8 0
	30	...	Kyrunnissa...	9 0 0		173	510	Hussain Beebee...	86 0 0
	31	336	Rajabeebe...	12 0 0		176	43	Ameen Sahaba...	33 3 0
	32	...	Fathma Sahaba...	12 0 0		182	661	Rabeca Begum...	60 0 0
	33	340	Ameen Sah...	12 0 0		183	91	Thulaham Begum...	29 8 0
	34	345	Batharunnissa...	9 0 0		184	91	Futha Sahaba...	29 8 0
	35	354	Shurfunsahaba...	12 0 0		189	385	Aysha Beebee...	120 0 0
	36	465	Sukeena Beebee...	88 8 0		190	405	Fathma Sythani...	42 0 0
	37	...	Shaharbanu...	109 1 9		191	412	Beebee Sha...	88 8 0
	38	624	Fathma Begum...	63 0 0		198	149	Hythabanum...	73 12 0
	39	106	Noorun Beebee...	27 8 7		202	639	Kaseem Beebee...	73 12 0
	44	237	Shaharbanu...	88 8 0		219	94	Kareema Beebee...	50 9 2
	46	22	Noorun Sahaba...	18 0 0		224	16	Teepu Beebee...	73 0 0
	47	449	Kutheja Royah...	19 10 3		224	665	Teepu Beebee...	28 0 0
	48	449	Kanum Sahaba...	19 10 3		238	110	Masahaba...	44 4 0
	82	...	Hussainunma...	7 9 0		239	170	Shaha Begum...	88 8 0
	84	93	Ijithunnisha...	59 0 0		241	214	Sullamee Begum...	22 2 0
	85	276	Sukeena Beebee...	29 8 0		242	214	Kamaroom Beebee...	22 2 0
	86	276	Murreem Sahaba...	29 8 0		243	214	Kyroom Beebee...	22 2 0
	88	562	Ajeehunnisha...	240 0 0		244	214	Hajeera Beebee...	22 2 0
	90	269	Rahathunnisha...	88 8 0		245	214	Jahram Beebee...	22 2 0
	91	275	Aye Sha Beebee...	16 0 0		246	214	Roshun Beebee...	22 2 0
	92	379	Hajeema Sahaba...	18 9 0		247	214	Kutheja Beebee...	22 2 0
	95	46	Meerasha...	59 0 0		248	214	Kulsum Beebee...	22 2 0
	96	46	Sulthan Sha...	59 0 0		249	214	Ruhumuth Beebee...	22 2 0
	97	49	Kanoon Sha...	143 15 8		250	29	Maryam Sahaba...	29 8 0
	98	...	Raju Beebee...	48 0 0		251	29	Hajaruth Masahaba...	29 8 0
	99	116	Ameen Sahaba...	88 8 0		264	185	Hajaruth Sahaba...	32 2 10
	101	73	Aya Sha Beebee...	354 0 0		265	185	Najenee Beebee...	32 2 10
	103	261	Beebee Sha...	88 8 0		266	185	Mohathcen Sahaba...	32 3 10
	105	202	Ameena Beebee...	22 2 0		267	185	Sahabunni Beebee...	32 3 10
	107	482	Sythan Sha...	66 6 0		268	185	Masahaba Beebee...	32 3 10
	108	401	Mariyan Sahaba...	177 0 0		271	24	Adul Methuth...	67 6 10
	109	629	Masahaba Bee...	70 12 9		280	95	Fathma Begum...	88 8 0
	111	48	Noorun Sahaba...	24 0 0		299	671	Fathma Sahaba...	56 14 10
	112	158	Mariyan Sha...	33 3 0		308	503	Hameetha Beebee...	9 11 0
	113	158	Jynab Sha...	33 3 0		309	503	Raja Beebee...	44 3 10
	114	158	Kyrunnissa...	33 3 0		331	24	Fathoor Beebee...	67 6 10
	115	158	Aysasha...	22 2 0					
	116	...	Teepu Sahaba...	88 8 0					
	119	430	Kyrunni Sha...	88 8 0					
	121	213	Kutteeja Beebee...	14 12 0		13	...	Total Yeomiah...	4,916 8 6
	123	213	Lali Beebee...	14 12 0		19	...	Ameen Sahaba...	9 0 0
	131	426	Kamarunni Sab...	88 8 0		22	...	Sharfoon Beebee...	26 0 0
	132	429	Beebee Sahaba...	88 8 0		66	...	Shaha Beebee...	13 0 0
	133	553	Fatma Sahaba...	9 7 8				Fathma Begum...	13 4 0
	135	267	Kyrunni Sab...	17 11 2				Total Dehat Inam.	61 4 0
	138	86	Noorja Begum...	42 2 4				Total Yeomiah and Dehat Inam.	4,977 12 6
	159	56	Kutteeja Beebee...	108 0 0					
	140	371	Muthar Beebee...	19 11 3					

Chittore, 10th December 1863.

(Signed) J. FRASER, Acting Collector.

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ENCLOSURE No. 2, B.
List of Yeomiah and Dehat Inam Pensioners who at present draw their Pensions.

Item.	Yeomiah.	Dehat Inam Pension.	Yeomiah number.	Dehat Inam Pension number.	Names.	Age.	Annual amount.	Residence.	When Mustered.	Remarks.
	240		24		Shahajathi Beebee...	49	Rs. 67 6 10	Thaliyattam of Gudiatum Talook.	August 1861.	The Tahsildar furnishes a list stating that the pensioners who are Service Yeomiah-dars perform the service by Gumasthas. Deputy Collector of Madras District furnishes life certificate. Collector of Trichinopoly District furnishes life certificate. Disbursements made in the Hoozoor Treasury.
	382		24		Hath Beebee...	33	67 6 10	do.	do.	
	281		544		{ Sharagannissa... Kathunnissa... }	...	60 0 0	{ Athambathkam of Sydape Talook, Madras District. }	do.	
	362		605		Jinnatha Beebee...	27	126 5 8	Trichinopoly ...	do.	
					Total 4		321 3 4			
	27				Hoossain Beebee...	55	48 0 0	Chittoor ...	One in six months in the Hoozoor.	
	35				Mariam Beebee...	56-6	27 10 0	Mailacoppam, Wallaja Talook.	do.	
	41				Meerane Beebee...	59	13 13 0	do.	do.	
	49				Fatma Beebee...	52	13 5 4	do.	do.	
	45				Mohadeen Beebee...	58-6	33 0 0	do.	do.	
	50				Mariam Beebee...	50	13 5 4	do.	do.	Tahsildar of Arcot furnishes life certificate. Do. of Wandewash do. do. Do. of Arcot do. do. Hoossain Dost Khan, Jaghire Pensioner of Avalaconda furnishes life certificate.
	51				Hoossain Beebee...	40	13 5 4	do.	do.	
	41				Hoossain Beebee...	61	8 0 0	Vettuvanam, Vallore Talook.	do.	
					Total 8		170 7 0			
	7				Machoom Beebee...	44-6	21 0 0	Arcot ...	August 1861.	
	11				Tippoo Beebee...	25	18 0 0	Chetput, Wandewash Talook.	do.	
	12				Fatma Begum...	46	30 0 0	Arcot ...	do.	
	15				Fatma Begum...	46-8	14 4 0	Avalakonda ...	do.	
	20				Rahammath Beebee...	62	25 14 0	Arcot ...	One in six months in the Hoozoor.	
					Total 5...		109 2 0			

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List of Yeomiah and Dehat Inam Pensioners, who at present draw their Pensions.—(Concluded.)

Item.	Register number.	Yeomiah number.	[Names.	Age.	Annual amount.		Residence.	When mustered.	Remarks.
					Rs.	A. P.			
Jaghire.	2	...	Navaj Beebee	45-7	108	0 0	Arcoot ... do.	August 1861.	Tahsildar of Arcot furnishes life certificate.
	3	...	Narja Beebee	29	108	0 0	do.	do.	Do. died on the 1st August 1863.
	7	...	Thoolaham Begum	...	1,568	0 0	do.	do.	Tahsildar of Arcot furnishes life certificate.
	8	...	Misari Beebee	31-4	210	0 0	Avalakonda ...	do.	
	3	...	Sahabani Beebee	38-7	210	0 0	do.	do.	
	4	...	Ameen	71-10	48	0 0	do.	do.	
	5	...	Jaiboo	56-10	60	0 0	do.	do.	
	7	...	Shumshoonissa Begum	87-3	60	0 0	do.	do.	
	9	...	Abrida Begum	59-6	60	0 0	do.	do.	
	11	...	Fatma Begum	71-8	59	0 0	do.	do.	
	Total No.			...	2,491	0 0			
Grand Total...			...	3,091	12 4				

Chittoor, 10th December 1863.

(Signed) J. FRASER, Acting Collector.

ENCLOSURE No. 3, C.

List of Poligar Gosdar Pensioners, &c., who are now on the receipt of their Pensions.

Item.	Number in the Register.	Names.	Age.	Amount per annum.	Place of residence.	Remarks.
Poligar Pension.		Pedda Mangarayya	...	Rs. 0 0	Gudipati Polliem	The life certificate is furnished by the Tahsildar of Chittoor. Do. do. by the Bangasi Poligar. Do. do. by the Tahsildar of Chittoor.
		Kaditamma	...	240 0 0	Ramaprasameswarapuram in Benari Polliem.	
		Latchiamma	...	360 0 0	Do.	
		Pallur Suramma	...	72 0 0	Gudipati Polliem.	
		Magarala Nagamma	...	3,229 5 0	Do.	
		Total 5...	...	4,141 5 0		
Kavali Pensions.	1	Mangamma, daughter of the late Moolhealamma.	...	360 0 0	Tripatti	The Tahsildar of Chendragiri countersigns and forwards life certificates given by the Mounigar and Curum of Tripatti.
		Total 1...	...	360 0 0		
Tavaj Pensions.	1	Meeta Narasingamma	...	3,313 4 0	Narayanavanam	The Zemindar of Carvetnagar furnishes life certificates monthly.
	2	Gobburi Seshamma	...	60 0 0	Do.	
	3	Birole Chinna Sashamma	...	19 8 8	Do.	
		Total 3...	...	3,392 12 8		
Charitable Allowances.	232	State detainee.	...	360 0 0	Vellore	No life certificate is received. The Tahsildar of Wallajah furnishes life certificate.
		Lutchamma	...	60 0 0	Ranipet	
		Kanakamma	...	420 0 0		
		Total 3...	...	8,314 1 8		

Chittoor, 10th December 1863.

(Signed) J. FRASER, Acting Collector.

*Proceedings of the Madras Government, Revenue Department,
25th February 1864.*

1. Ordered that the above papers be submitted for the information of Government, with reference to their Order No. 1,750, dated 18th August 1862.

2. In accordance with the ruling of Government in paragraph 4 of the above Order, the pensions amounting to Rs. 4,577-12-6 per annum, of the 95 Gosha females who have failed to present themselves for identification by one of their own sex, must be considered as forfeited unless His Excellency in Council should deem it proper to give them a further opportunity of establishing their claims.

No. 365. ORDER THEREON, 25th February 1864, No. 345.

1. Before passing final orders on the foregoing Proceedings the Governor in Council is desirous of having before him more detailed information regarding the mode in which the notices were served upon the Gosha Yeomiahdars referred to, the nature of the notice, and whether, as directed in paragraph 4, G. O. 18th August 1862, No. 1,750, the pensioners had the option of appearing at "different and convenient places in the District." With reference too to the remarks of the Secretary of State adverted to in paragraph 2, G. O. 13th March 1863, No. 509, it should be stated whether the examination of any of the 95 persons now reported upon might properly have been conducted at their own residences instead of requiring attendance at stated places.

2. His Excellency in Council is fully resolved to carry out stringently the resolutions already passed on this subject, but considers it in accordance with the views of the Home Government to leave no room for any complaint of want of proper consideration towards the parties affected.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 366. Read the following letters :—

From Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Camp Chicacole, 8th February 1864, No. 803.

SIR,

1. I have the honor to forward copy of a letter from Lieutenant Borradaile, Assistant Conservator of Forests, Salem District, and to request that Government will sanction his engaging the services of the Government Pleader in the suits alluded to.

2. It appears that a Mr. Johns has been felling and removing timber in Government forests in opposition to the published Rules of the District, and that he now institutes a Suit against the Forest Officer of the District for upholding the Forest Rules.

No. 367. From Captain R. H. BEDDOME, Officiating Conservator of Forests, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 24th February 1864, No. 809.

SIR,

With reference to your Official Memorandum, dated 18th ultimo, No. 24, I have the honor to forward a copy of the Plaint and of the voucher therein called for.

*Proceedings of the Madras Government, Revenue Department,
25th February 1864.*

No. 368. ORDER THEREON, 25th February 1864, No. 346.

1. Forwarded to the Government Pleader, who is requested to advise Captain Beddome, as to the course to be pursued.

2. Captain Beddome will furnish Mr. Dale with any information he may require.

(Signed) J. D. SIM,
Secretary to Government.

No. 369. Read the following letter from Colonel JOHN HILL, Commissary General, to Colonel H. MARSHALL, Secretary to Government, Military Department, Fort Saint George, dated Madras, 24th February 1864, No. 26 :—

SIR,

1. I have the honor in returning a letter to your address with its enclosures, from Messrs. D'Beaux & Co., to report that the stock of Alcohol is exhausted; and the Department is at this moment unable

22nd February 1864.

to complete a requisition from the Principal Commissary of Ordnance, for 300 bottles of that article, I consequently take this opportunity to request that authority may be given to continue distillation for a period of six months, in order that in the meantime arrangements may be made to procure Alcohol from other sources.

2. If the authority now solicited is granted, private orders will as heretofore be met so long as they do not interfere with the requirements of the service.

Referred with letter No. 884 to the Revenue Department.

Fort Saint George,
25th February 1864.

(Signed) H. MARSHALL, Colonel,
Secretary to Government.

To the Revenue Department with letter No. 884, and an enclosure (to be returned).

No. 370.

ORDER THEREON, 25th February 1864, No. 347.

Forwarded to the Board of Revenue for early report.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

Proceedings of the Madras Government, Revenue Department,
26th February 1864.

No. 3. Read the following Proceedings of the Board of Revenue, dated 11th February 1864, No. 923:—

Read the following Tabular Statement from the Collector of Tinnevely, dated 3rd November 1863, No. 419, showing the amount of arrears due to the undermentioned Yeomiahdar.

No. on Collector's Register.	Name of Yeomiahdar.	Amount per annum.	Date of Government Order.	Nature of the grant.	Period for which arrears are due.	Total amount of arrears.	Explanation of the cause of suspension of payment.	Remarks of Order of the Board of Revenue.
26	Abdullamah.	Rs. A. P. 109 0 0	11th June 1863.	For lighting lamps, &c., in Parahiesmah's tomb.	From 12th October 1844 to 10th June 1863, or 18 years and 8 months.	Rs. A. P. 3,771 14 10	The three allowances were held in abeyance in 1844, owing to a dispute between the registered Yeomiahdar Abdullamah and another individual. The Government have now adjusted the dispute in favor of the registered party in their Proceedings dated the 11th June 1863, No. 1,022, communicated to the Collector by the Board under date the 17th idem.	
31	Do.	56 12 8	Do.	For Nambikhan Cuttack Mosque.				
1	Do.	36 4 5	Do.	For the performance of the ceremony called "Oorossoo" in the Vaikancarai Mosque.				

Sheriff Saib have jointly applied to the Collector on the 14th July last for payment of the arrears, on the ground that they have been regularly keeping up the services from borrowed funds during the time the allowances were in abeyance, and from the inquiries made such appears to have been the case as reported to the Board in the concluding part of paragraph 12 of the Collector's letter of 16th September 1862, No. 394.

It is therefore requested that the Board of Revenue will be pleased to obtain the sanction of Government, for disbursing the arrears, viz., Rupees 3,771-14-10.

Ordered to be submitted to Government, with reference to their Order quoted by the Collector, with the Board's recommendation that the arrears of Yeomiah stated to amount to Rupees 3,771-14-10 be sanctioned for payment to Abdullamah subject to check by the Civil Paymaster.

Proceedings of the Madras Government, Revenue Department,
26th February 1864.

No. 372.

ORDER THEREON, 26th February 1864, No. 348.

The Board of Revenue recommend in these Proceedings the payment of the arrears of the Yeomiahs for 18 years and 8 months, though in paragraph 4 of their Proceedings dated 23rd March 1863, No. 1,729, they requested sanction for the continuance of the allowances from the date of their Proceedings. The Government cannot grant the sanction now required before an explanation is submitted as to the exact date from which the arrears should be paid.

(Signed) J. D. SIM,

Secretary to Government.

No. 373.

Read the following Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India (Revenue), to His Excellency the Honorable the Governor in Council, Fort Saint George, dated India Office, London, 16th January 1864, No. 3:—

SIR,

1. The letter from your Excellency in Council numbered 114 and dated the 5th of November last, forwarding a Memorial from Ramasawmy Naidu to my address praying for restoration to office as Sub-Magistrate on the Pulny Hills, with arrears of pay from the date of his suspension, and for remission of a fine imposed upon him, has been considered by me in Council.

2. In reply I desire you will inform the Memorialist that I see no reason to interfere with your decision in his case.

No. 374.

ORDER THEREON, 26th February 1864, No. 349.

Forwarded to the Board of Revenue, who will instruct the Collector of Madura to communicate the decision of the Secretary of State to the Memorialist.

(Signed) C. G. MASTER,

Deputy Secretary to Government.

No. 375.

Read the following Proceedings of the Board of Revenue, dated 18th February 1864, No. 1,070:—

Read Proceedings of the Madras Government, dated 14th January 1864, No. 82, referring to the Board for report a letter from the Collector of Malabar, dated 28th December 1863, No. 142.

Read again Proceedings of the Board of Revenue, dated 5th December 1863, No. 7,663, on a letter from the Collector of Malabar, dated 17th October 1863, No. 228.

1. In his letter to the Board dated 17th October 1863, the Collector recommended that the salary of the Tahsildar of the Wynad Talook should be increased from 150 Rupees to 200 Rupees per month, and that the Tahsildar and all the Talook servants should be allowed permanent batta at the rates payable to their respective grades.

2. The reasons assigned by Mr. Ballard in this letter (dated 17th October) for the necessity of this increased expenditure in the Establishment of the Wynad Talook were, that "the work in the Wynad Talook was rapidly increasing; that the frequently uncertain state of the land tenure, the rapid opening up of the country, and the mixed population to be dealt with require that the superior Officers should be men of probity, intelligence, tact and firmness, than the expensiveness of the Talook, and the aversion with which the natives generally regard it, require that special inducements be held out to get good men to serve in it." He also remarked that the former Collector, Mr. Grant, advocated 200 Rupees as the salary of the Tahsildar of Wynad, and that he did not know on what grounds it was fixed lower.

3. The Board were not satisfied that there were sufficient grounds shown for increasing the pay of the Tahsildar, which had on the revision of salaries been already raised from Rupees 107 to 150 Rupees; but they submitted the application for the decision of Government.

4. Mr. Ballard in his letter to Government has again pressed the question on the attention of Government showing how much difficulty he experiences in inducing fit men to take office in

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Wynád, and has submitted a scale of increased pay not only for the Tahsildar, but for the Tahsildar's Establishment, and also for the Establishment of the Deputy Collector employed in Wynád. He had previously recommended permanent batta to which the Board objected. But he has omitted (by an oversight apparently) the Establishment of the two Sub-Magistrates from his recommendation.

	Establishment before the revision.		Present revised Establishment.	
	No.	Cost.	No.	Cost.
Tahsildar.....	1	107	1	150
Do. Establishment..	22	174	38	380
Total..	23	281	39	530
Sub-Magistrate.....	..	..	1	125
Establishment..	..	..	5	41
Sub-Magistrate.....	..	..	1	125
Establishment..	..	..	5	41
Total..	23	281	51	862

Deputy Collector's salary.	Rs.
His Establishment...	500
Total	118

	Vytry Sub-Magistrate.		
	Present rate.	Proposed rate.	Increase.
2 Gumash-tas	15	20	= 5
1 Dufterbund..	7	8	= 1
1 Masaljee..	5	6	= 1

Gudaloor Sub-Magistrate the same...	12
	12
	24

* This includes the pay of the two Gumash-tas and Peons sanctioned by Government in the Judicial Department on 4th November 1863.

revision. The past, present and proposed cost will stand as follows:—

	Before revision.		Present.		Proposed.	
	No.	Cost.	No.	Cost.	No.	Cost.
Deputy Collector's salary.....	..	..	1	500	1	500
His Establishment.....	..	..	9	118	9	159
Total Deputy Collector's Office	..	..	10	618	10	659
Tahsildar's salary.....	1	107	1	150	1	200
Do. Establishment.....	22	174	38	380	38	489
Total.....	23	281	39	530	39	689
Two Sub-Magistrates' salary.....	..	..	2	250	2	250
Establishment for both, including the Gumash-tas sanctioned for the District Moonsiff's work	..	..	14	126	14	150
Total.....	..	..	16	376	16	400
Total monthly cost....	28	281	65	1,524	65	1,748
Annual cost.....	3,372		18,288		20,976	

5. Previous to the revision of Establishments, the cost of the Revenue and Magisterial Establishment of the Wynád Talook (excluding the Police Peons) was Rupees 281-4-9. The revised Establishment costs now 862 Rupees, or more than three times the cost of the old Establishment. To this must also be added the Deputy Collector and his Establishment employed exclusively for the Wynád Talook, the cost of which is Rupees 618, making a total cost for Wynád, on account of Revenue and Magisterial Establishments, 1,480 Rupees, or more than five times what it used to be. Mr. Ballard now proposes to raise the cost of the Tahsildar's Establishment from 530 to 689, and applying the same rates to the Sub-Magistrate's subordinates, as are proposed for similar situations in the Tahsildar's Office, there will be a further increase of 24 Rupees, so that the Talook Establishment (properly so-called) will be Rupees 713. The Deputy Collector's Establishment he proposes to increase from Rupees 118 to 159 Rupees,* making the total cost of the Deputy Collector's, Tahsildar's, and Sub-Magistrate's Offices 1,748 Rupees, or 224 Rupees above the present sanction, and six times higher than the old Establishment before the

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NOTE.—Former cost of Police Peons was 347½ Rupees. 6. The above does not include the Police or Village Establishments or Establishment for Public Works.

7. The revenues of the Talook for Fusly 1272 amounted to 57,565 Rupees only. The cost of the Revenue and Magisterial Establishments will accordingly be 36 per cent. on the revenue.

8. The objection to taking service in Wynád is the dislike that the natives have to the climate. But it must be observed that Tahsildars and other officials have served there on smaller pay than is now allowed, and the Board very much question whether the increased pay proposed by the Collector, amounting in all to about 14 per cent. over the amount now allowed, will induce men accustomed to other climates to remain in Wynád, if they can manage to get service elsewhere even at a much lower rate of remuneration. This is shown by Mr. Ballard to be the case in the instance of the men who refused promotion to the Tahsildar's office, though their pay would have been in one case raised 50 per cent, and in the other more than 100 per cent. above what they were drawing. And so in the case of the two Sub-Magistrates who preferred situations in the low country on 50 Rupees and 35 Rupees, to situations in Wynád on 125 Rupees a month!

9. As they are apprehensive that the recommendation of the Collector may fail to remove the difficulty he experiences in obtaining men to serve in Wynád, the Board would suggest that the Wynád Establishments be again carefully revised throughout, and changed so as fully to suit the nature and circumstances of the country. The revenues are small; the work is peculiar; and if by any change in the constitution of the offices better results can be obtained, "principles and fixed scales may be allowed not only a little (as Mr. Ballard remarks) but great latitude when dealing with exceptional cases." It occurs to the Board that there may be no necessity for both a Deputy Collector and a Tahsildar also in Wynád; that a smaller number of Subordinate servants would also suffice; and that other changes after careful consideration might be submitted by the Collector, which would not involve increased expenditure, but at the same time give greater efficiency, and in some measure make the service more acceptable to men of the low country to enter it, or induce others from the high country to offer their services whose constitutions are more adapted to the climate. The Board think that this proposition should be carefully considered before any further increase of salaries as proposed by the Collector is sanctioned.

10. The Collector observes that 200 Rupees were recommended by Mr. Grant for the Wynád Tahsildar's salary, and that he does not know on what grounds it was not sanctioned. There were five rates of pay sanctioned by Government for Tahsildars: the two highest rates were reserved for Talooks of large revenue; the three lower rates were left for distribution as might be deemed advisable, a fair proportion being given to each District. Mr. Grant, in sending up his scheme to Mr. Pelly, wished to have all his Tahsildars paid at rates above the minimum rate, which was unreasonable; a scheme was sent him by Mr. Pelly for his reconsideration with a request that he would recommend any alteration he might think necessary. This scheme allowed

1	Tahsildar @ 225 Rupees.
4	do. @ 200 "
3	do. @ 175 "
2	do. @ 150 "

In the 150 Rupees rate the Wynád Tahsildar was included. Mr. Grant took objection to the rates proposed for two other Talooks, but made no objection to the rate proposed for Wynád, which was accordingly confirmed.

No. 376. ORDER THEREON, 26th February 1864, No. 350.

Forwarded to the Collector, who will report to the Board on the proposition contained in Paragraph 9 of their Proceedings. The present charge for Establishment is certainly very high.

(Signed) J. D. SIM,
Secretary to Government.

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No. 377. Read the following Proceedings of the Board of Revenue, dated 19th February 1864:—

Read the following letter from *Æ. R. McDONELL, Esq., Acting Collector of Madura, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Madras, 9th February 1864, No. 30.*

SIR,

1. I have the honor to bring to the notice of the Board that much inconvenience is felt in consequence of there not being either a Sweeper or Massalchi attached to the Branch Treasury established at Ramnad.

2. The servants now attached to this Treasury are one Shroff and a Deputy. The Salt Amildar's Cutcherry was in the same building and up to very recently the Cutcherry servants gave all the required assistance; the office of Amildar under the new arrangement sanctioned on the re-modelling of the Salt Establishment has been abolished, and there is no person whose services are now available for sweeping out the Treasury rooms and trimming the lamps.

3. One man might perform both these duties and 5 Rupees a month is the least he could be given. I request permission for retaining such a servant (as a temporary arrangement) during 1863-64; his salary can be paid out of the 1,500 Rupees entered for extra Establishment under I. Land Revenue in the Budget. I would further solicit that the sanction of Government be obtained for the permanent entertainment of such a servant; with this view (if the Board approve) I will forward the application in the required Tabular form.

Ordered to be submitted to Government, with the Board's recommendation that the employment of a Sweeper on 5 Rupees a month in the Branch Treasury at Ramnad be sanctioned, under the circumstances stated by the Collector. This charge may be included in the general list of Establishment about to be submitted to Government by the Honorable Mr. Pelly, who has admitted the necessity for the Sweeper.

No. 378. ORDER THEREON, 26th February 1864, No. 351.

Resolved that the Board of Revenue be requested to report if the Massalchi and Sweeper, attached to the Establishment of the Head Assistant Collector who is to be placed in charge of the Branch Treasury at Ramnad, cannot also sweep the Treasury rooms, which cannot be many, and prepare lights when necessary. The business of the Treasury ought not to be performed late in the evening, unless under special circumstances.

(Signed) J. D. SIM,
Secretary to Government.

No. 379. Read the following Proceedings of the Board of Revenue, dated 16th January 1863:—

Read the following letter from the Acting Collector of the Vizagapatam District, to the Secretary to Government in the Revenue Department, dated 5th January 1863, No. 4.

1. Ordered that the above letter be forwarded to the Secretary to Government to whom it is addressed.

2. The Board need scarcely say that it was far from their intention to deprive so valuable a class of Officers as the Deputy Collectors of any customary or appropriate title of respect, and that their Order was prompted solely by a desire to prevent the use of an uncouth, inappropriate, and incongruous form of address: such a form as is calculated to produce a grotesque and ludicrous effect, rather than to add prestige to the position of the individual.

3. No native gentleman of intelligence and proper sense can fail to perceive that the combination of European courtesy prefixes with Oriental names and designations conveys anything

*Proceedings of the Madras Government, Revenue Department,
26th February 1864.*

but the impression that the person making use of such combination desires to offer an acceptable testimony of respect to the person addressed or referred to, and where the contrary notion exists, it is desirable to dispel rather than to encourage it if the self-respect of the class is to be developed.

4. The Board do not admit that the custom is generally adopted, as stated by Mr. Carmichael. It is a very recent, very partial, and in their opinion very ill-judged innovation, and they are not aware that it has ever been sanctioned or approved by Government either expressly or tacitly.

No. 380. Proceedings of the Board of Revenue, dated 1st October 1863, No. 6,217.

Read the following letter from D. F. CARMICHAEL, Esq., Collector of Vizagapatam, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated Bolarum, 4th September 1863, No. 687.

SIR,

1. Some little time ago, in writing to the Board about one of my Deputy Collectors alluded to him as "*Mr. Jaggannayukulu*." By return of post, an Official Memorandum reached me from the Secretary, observing that "the combination was most incongruous," and desiring me not to repeat it. Other Collectors lately have added the affix of Esquire, when addressing their Deputies; and the Board have now requested these gentlemen and myself "to take care that this incongruous and absurd use of the English honorific title of Esquire be avoided in all official notices, in connection with the names of Native Deputy Collectors."

2. Both my esteemed friends, the Deputy Collectors of this District, are aggrieved at being thus shorn of the courtesy prefix and affix to their names; and it is also painful to me to be required to discontinue modes of address, which I have heretofore adopted towards native gentlemen of their standing and education. I venture therefore to lay this appeal against the Board's Order before Government through the Board.

3. I submit that the objection raised by the Board of "incongruity" can hardly stand in the present day. We have Indian Baronets and Indian Knights; why not Indian Esquires and Indian Masters? The two latter designations are always accorded in England to untitled Indian gentlemen visiting that country, and are never refused by Englishmen in this country to any member of that class, who, by studying our language and adopting, as far as may be, our manners and customs, entitles himself to be addressed as one of our own countrymen in a similar rank of life. And if this class of the native gentry choose it, why should official authority step forth to interdict the practice? To anglicized Hindu gentlemen, like my Deputy Collectors, to be spoken to or written off as plain *Venkataswami* or *Narsing Row* conveys a positive slight. In the same way they or in writing, I should be obliged in the vernacular to add an honorific. In the same way they observe that we never speak to Europeans or East Indians above the grade of a menial, without the Mr., and that we never omit the Esquire to the address of Europeans or East Indians above the grade of Shop-keeper; and they are naturally aggrieved to meet with treatment less kind.

4. It may be doubted indeed whether these terms can legally be withheld; whether to do so is not contrary to law or to usage having the force of law. We are no longer, Europeans or Natives, the servants of the East India Company, but of the Queen; and if Mr. Justice Blackstone can be relied on for his authorities, it is clear that these Esquires of the fourth class, i. e., he calls *armigeri natalitu*, nor yet Esquires by patent, are still Esquires of the fourth class, i. e., by virtue of their offices; "such as," continues the learned Commentator, "are Justices of the Peace, and others who bear any office of trust under the Crown." Now, that a Deputy Collector and Magistrate holds an office of far higher importance and trust than the office specified, requires no demonstration; and if they are Esquires, they must needs be Masters too, for that is the next lower grade; being the equivalent of gentleman, and "gentlemen" says our text "be made good cheap in this Kingdom."

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5. In Bengal the practice appears to prevail of affixing "Baboo" to the names of all respectable Hindu officials, and "Maulavee" to those of all respectable Mahomedan officials. But this would not be acceptable here; where the coveted titles amongst these classes are the English ones. These titles are universally granted to non-official Native gentlemen at Madras, and even to officials on non-official occasions they need not, the Board have ruled, be denied. Is it worth while to keep up the distinction?

6. One point more deserves special notice. There is a gentleman named Srinivasaya, who is a District Moonsiff or Acting Principal Sudder Ameen. It has been remarked to me that he alone of all native gentlemen appointed to the Bench has been styled "Mr." by the High Court Registrar in Notices in the "Fort Saint George Gazette."

7. Mr. Srinivasaya, it seems, some eight or ten years ago, became a convert to Christianity. Surely *that* can give him no claim to the title. If it does, then the state of the case is this. There is a designation coveted by a large number of educated native officials of cognate rank but granted solely to that native official who has embraced the faith of the paramount nation. It cannot of course be intended that any favor should be shown to the one above the other, and if the two titles of Mr. and Esquire or either of them are considered inadmissible at all, they should be declared so in the case of every native official, of whatever creed. But I trust that they will be allowed to all office-holders of the higher grades who are sufficiently anglicized to desire to adopt them.

Ordered that Mr. Carmichael's letter be submitted to Government.

No. 381. ORDER THEREON, 26th February 1864, No. 352.

1. The Governor in Council observes that the question raised in this correspondence was considered and decided when the appointment of Deputy Collector was constituted, and he sees no reason to disturb the Board's Orders on this case, which are in conformity with that decision.

2. The titles of "Mr." and "Esquire" are purely English, and the withholding of them in official correspondence from native gentlemen neither implies discourtesy nor affords just ground of complaint. Due courtesy can be shown to native gentlemen without attaching incongruous titles to their names.

(Signed) J. D. SIM,
Secretary to Government.

No. 382. Read the following letter from the Agents to the British India Steam Navigation Company (Limited), to A. J. ARBUTHNOT, Esq., Chief Secretary to Government, Fort Saint George, dated Madras, 26th February 1864:—

SIR,

We have the honor to inform you, that under orders from Government, No. 29, dated 23rd instant, the Steamer "Penang" will touch at Gopalpore for the purpose of landing Mr. T. Clarke of the Board of Revenue. The vessel sails for the Northern Ports and Calcutta at 1 P. M. to-morrow.

No. 383. ORDER THEREON, 26th February 1864, No. 353.

Communicated to Mr. Clarke.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

*Proceedings of the Madras Government, Revenue Department,
27th February 1864.*

No. 384. Read the following Proceedings of the Board of Revenue, dated 19th February 1864, No. 1,091:—

Read the following letters.

From the Collector of Trichinopoly, dated 29th January 1864, No. 22.

1. I have the honor to acknowledge the receipt of the Order of the Board of Revenue (No.— of 26th January 1864), founded on the Proceedings of Government noted in the margin, and commenting on the state of the road between Salem and Trichinopoly, and the furniture of the Bungalows at Namculdroog and Tottiem.

2. In reply I have the honor to state, that I travelled over the whole road, in one of Taylor & Co.'s Transits, between 12 P. M. of the 3rd and 4 A. M. of the 5th of this month, halting for about an hour at Namculdroog and Tottiem. Between daylight and sunset of the 4th, I could see the road well, and I should call its then condition, on the whole, good. It is very unequal however. The first few miles out of Salem are excellent; then comes a bad rough bit; but near Namkul the road again becomes good, and continues so, with the exception of perhaps a few hundred yards here and there, all the way to Trichinopoly. The section within this District is decidedly in better order than that in Salem. Between the upper Anicut and this station, it is excellent. There was a great deal of dust on the road, which I dare say, in rainy weather, would have been mud. Much, though not all of the road has been metalled, and new metalling was being laid down in many places as I came along. There is a supply of Crockery at both Namcul and Tottiem, and I send a list of furniture, &c., for Tottiem as per last return, also of Establishment. There appeared to me to be enough Crockery, &c., for at least four people at a time at each Bungalow; and the buildings were clean and in good condition. Some trifling repairs were needed at Tottiem when I was there, and they have since been ordered.

ENCLOSURE No. 1.

ABSTRACT.—List of Furnitures, &c., and Establishment in the Tottiem Bungalow in the District of Trichinopoly:

From the Collector of Salem, dated Tripatur, 4th February 1864, No. 14.

With reference to the Proceedings of the Board of Revenue, dated the 26th ultimo, communicating Order of Government, No. 100, dated the 11th January 1864, I have the honor to state that the Travellers' Bungalow at Namkul is supplied with Crockery, Furniture and Establishment.

Submitted to Government, with reference to their Order dated 15th January 1864, No. 85. The Government will observe that both the Bungalows to which allusion is made are supplied with Furniture, Crockery and Establishment.

No. 385. ORDER THEREON, 27th February 1864, No. 354.
Communicated to the Military Department, with reference to G. O. in that Department dated 11th January 1864, No. 100.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 386. Read the following Official Memorandum from the Member of the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 16th February 1864, No. 1,678:—

The undersigned has the honor to request that the Secretary to Government, Revenue Department, will be good enough to state if the Gumasthas and Peons sanctioned by Government in their Judicial Order, dated 4th November 1863, No. 1,724, for the Sub-Magistrates of Vythri and Goodalūr in Wynād for the transaction of duties in their capacity as District

*Proceedings of the Madras Government, Revenue Department,
27th February 1864.*

Moonsiffs, are also to be included in the general Statement of Revenue Establishments about to be submitted to Government.

(Signed) C. PELLY, *Member.*

No. 387. ORDER THEREON, 27th February 1864, No. 355.

The charges alluded to in this Memorandum cannot be included in Mr. Pelly's Statements as they are debitable entirely to "Law and Justice."

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 388. Read the following letter from G. THORNHILL, Esq., Collector of the Kistna District, to the Honorable A. J. ARBUTHNOT, Chief Secretary to Government, Fort Saint George, dated Gudewadah, 13th February 1864, No. 4:—

SIR,

With reference to the appointment of T. Dhurmaroyen Moodely as Treasury Deputy Collector of this District, published at page 1,060 of the "Fort Saint George Gazette" of the 15th December 1863, I have the honor to forward herewith copy of a letter from that Officer to my address, and request that you will be pleased to grant him the Certificate required by paragraph 108 of the Uncovenanted Servants' Vade Mecum, to enable him to draw his travelling allowance.

No. 389. ORDER THEREON, 27th February 1864, No. 356.

Ordered that the Certificate be granted accordingly.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 390. Read the following Proceedings of the Board of Revenue, dated 15th February 1864, No. 981:—

Read the following letter from the Acting Collector of Madura, dated 4th February 1864, No. 23.

1. I do myself the honor to forward for the Board's perusal, translations of two Deeds apparently registered in proper form in the Principal Sudder Ameen's Court at this station.
2. One of these is the document referred to in Government Order, No. 2,376, dated the 24th of December last, and was registered in the Principal Sudder Ameen's Court on the 18th November last, as reported in Mr. Levinge's letter, No. 275, dated the 27th of the same month.
3. The other document is executed by and in favor of the same parties as in the first; it purports to be a grant to Ponnusamy Taver of three more villages, and in this Deed allusion is made to the execution of the first for the purpose apparently of establishing its validity.
4. The Board will observe that this second Deed was duly registered the day immediately succeeding that on which the former Deed was registered, viz., on the 19th of November 1863.
5. Mr. Levinge, when he wrote to the Board on the 27th of the same month regarding the registry of the first document, could not have known anything regarding the second document, otherwise he would doubtless have reported on the matter; I therefore called on the Government Vakeel for an explanation; in answer he reports, that it was by an accident he heard of the registry of the first document which he duly reported, but that he heard nothing regarding the second Deed; as it is not usual for the Courts to give the Government Vakeel notice in these matters.
6. Both the documents appear to have been registered in regular form.

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27th February 1864.*

ENCLOSURE No. 1.

ABSTRACT.—Translation of Deed executed by Muttooramalinga Saitupadi, Zemindar of Ramnad, to his uterine brother Ponnusamy Taver under date the 10th November 1863.

ENCLOSURE No. 2.

ABSTRACT.—Translation of Deed executed by Muttooramalinga Saitupadi, Zemindar of Ramnad, to his uterine brother Ponnusamy Taver under date the 13th November 1863.

1. Submitted for the information of Government, with reference to their Proceedings dated 24th December 1863, No. 2,376, Revenue Department.
2. Copy to the Government Pleader.

No. 391. ORDER THEREON, 27th February 1864, No. 357.

Mr. Dale will be requested to advise Government if they should take any steps in regard to the fresh Deed mentioned.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

No. 391A. Read the following letter from T. CLARKE, Esq., Member of the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, dated 26th February 1864:—

SIR,

1. In pursuance of the Orders of Government of the 8th June 1863, No. 994, I commenced my tour of inspection, on the 9th September last. I entered the District of Malabar on the 10th September, and after examining the Salt Stores of Beypoor, Calicut, Tellicherry and Cannanore I left it on the 16th idem.
2. On the 17th September I entered the District of South Canara, and, at Hosdroog, found the Salt Deputy Collector, Mr. John Ball, awaiting me. Mr. Ball accompanied me through the whole of my tour in South Canara; and was of much use, in affording me valuable aid and information. Mr. Ball appears quick and intelligent, and to have made himself master of the details of his duty. He bears a high character for integrity, and will I doubt not, successfully combat against many of the frauds, existing in the Government manufacture and sale of Salt in his District.
3. I believe the large sales, during the last year, are mainly attributable to Mr. Ball's activity and zeal, in preventing peculations at the time of manufacture, and in putting a stop to the use of saline earth in the curing of fish.
4. Mr. Ball possesses the great advantage of understanding and being able to speak, in addition to the languages of the District, several of the languages of this country.
5. From Mangalore I had the benefit of the company and assistance of the Acting Collector, Mr. G. L. Morris, whose experience in Revenue administration, and whose industry and ability are so well known.
6. In this District I visited 12 out of the 13 Salt Depôts, and the 12 manufacturing stores and their supplying pans. Mr. Morris accompanied me to many of these places.
7. On the 16th October I embarked on the Steamer from Mangalore for Cochin, and after concluding the special duty delegated to me at Cochin, I resumed the examination of the remaining Salt Depôts in the Malabar District, and have since been engaged in preparing my report.
8. The subjoined table gives the quantities of Salt purchased in the two Districts of South Canara and Malabar, during the last five years the average rates at which the Salt was received into store each year, and the price at which it was sold by Government.

Table of Salt purchased in South Canara from Fuslies 1268 to 1272 average rates at which it was received into the cost of guarding and selling it, the price at which it was sold by Government, and the net profit realized by Government

Fusly.	QUANTITY OF SALT PURCHASED.								COLLECTIONS.																	
	1		2		3		4		5		6		7		9		10		11		12		13		14	
	Quantity.		Cost.		Rate per Garce.		Rate per Indian Maund.		Fixed Establishment.		Extra Charges, Saderwarid, &c.		Total of columns 5 and 6.		Quantity sold.		Rate per Indian Maund.		From what date.		Net profit realized.		Total Collections.		Average retail price of whole District.	
	Garces	Ms.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	L. Mds.	S. T.	RS.	A. P.			RS.	A. P.	RS.	A. P.	RS.	A. P.
1268...	2,638	57 1	1,24,286	0 7	47 1 9	0 6 7 1/2	10,506	8 1	16,842	10 3	27,349	2 4	15,822	17 75	2,92,560	28 5	1 0 0	July ...	...	...	1,73,698	12 8	3,25,333	15 7	1 0	1 1/2
													1,77,087	6 15	28,846	16 35	1 2 0	Do. ...	...	...						
													39,616	39 10	1,024	21 10	0 5 0	To Islanders ...	...	...						
1269...	3,107	37 5	1,17,286	2 7	37 11 10	0 5 4	11,778	7 4	10,247	8 11	22,026	0 3	15,822	17 75	3,22,431	25 50	...	...	...	...	1,73,698	12 8	3,25,333	15 7	1 0	1 1/2
													1,77,087	6 15			...	...	...	...						
													39,616	39 10			...	...	...	...						
													801	21 30			...	...	...	...						
													78,055	17 75			...	...	...	...						
1270...	4,779	14 1	2,21,301	12 5	46 4 10	0 6 6 1/2	11,245	5 3	19,355	13 5	30,601	2 8	3,11,383	22 45	99,204	35 35	...	...	...	...	2,13,261	15 2	3,52,574	2 0	1 2	1 1/2
													1,02,031	16 30			...	...	...	...						
													31,611	31 35			...	...	...	...						
													16,582	14 20			...	...	...	...						
													701	1 50			...	...	...	...						
													64,733	9 30			...	...	...	...						
1271...	1,731	11 9	35,493	14 1	20 8 0	0 2 10 1/2	11,102	10 7	8,238	4 0	19,340	14 7	3,14,864	28 40	3,19,896	19 42	...	...	...	...	1,31,080	7 7	3,82,983	6 8	1 3	5 1/2
													39	24 70			...	...	...	...						
													3,19,171	27 2			...	...	...	...						
													685	7 50			...	...	...	...						
1272...	3,220	35 3	1,13,374	11 1	35 3 2	0 4 11 1/2	11,034	2 0	18,670	8 8	29,704	10 8	3,19,896	19 42	3,68,076	3 15	...	...	...	...	4,24,321	7 10	4,79,156	4 6	1 7	11 1/2
													403	23 30			...	...	...	...						
																	...	...	...	...						
Total...	15,477	245 1	6,11,742	8 9	...	...	55,667	1 3	73,354	13 3	1,29,021	14 6	16,37,056	2 62	16,37,056	2 62	...	...	...	...	...		20,92,315	5 10	6 5	7 1/2
Average.	3,095	209	1,22,348	8 2	37 5 11	0 5 0	11,133	6 8	14,670	15 5	25,804	6 1	3,27,411	8 44	3,27,411	8 44	1 4 5 1/2	...	...	...	2,70,310	2 11	4,18,463	1 2	1 4	3 1/2

Table of Salt purchased in Malabar from Fusly 1268 to 1272 average rates at which it was received into the cost of guarding and selling it, the price at which it was sold by Government and the net profit realized by Government

Fasli.	QUANTITY OF SALT PURCHASED.										COLLECTIONS.															
	1		2		3		4		5		6		7		9		10		11		12		13		14	
	Quantity.		Cost.		Rate per Garce.		Rate per Indian Maund.		Fixed Establishment		Extra charges, Saderwarid, &c.		Total of columns 5 and 6.		Quantity sold.		Rate per Indian Maund.		From what date.		Net profits realized.		Total Collections.		Average retail market price of whole District.	
	Garces.	Ms.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	I. Mds.	S. T.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
1269...	3,094	353	1,84,468	0 0	59 9 8	0 7 11 1/2	4,894	0 0	122 13 0	5,006	13 0	2,464	118 0 0	1 2 6	1st October 1856	...	3,23,361	3 0	5,35,416	0 0	1 10 8					
1270...	3,137	310 1/2	2,66,497	0 0	54 9 1	0 7 3	4,778	0 0	1,630 11 0	6,408	11 0	1,514	125 0 0	1 4 6	5th Sept. 1859	...	4,54,660	5 0	6,45,537	0 0	1 13 0					
1271...	4,886	190 1/2	1,55,918	0 0	49 14 1	0 6 8	4,383	0 0	945 1 0	5,328	1 0	2,741	014 0 0	1 8 0	3rd April 1861	...	2,90,553	15 0	5,62,379	0 0	2 1 4					
1272...	3,776	236 3/4	1,51,144	0 0	40 0 4	0 5 4	4,379	0 0	627 5 0	5,006	5 0	1,643	268 0 0	1 8 0	Do.	...	4,97,680	11 0	6,58,605	0 0	2 8 11					
							4,937	0 0	1,531 12 0	6,468	12 0	1,541	684 0 0	1 8 0	Do.	...	5,00,396	4 0	5,00,396	4 0	2 4 4					
Total...	19,031	144 1/2	9,65,075	0 0	...	...	23,361	0 0	4,857 10 0	28,218	10 0	9,922	77,209 0 0	...	.....		20,66,652	6 0	30,59,946	0 0	10 6 3					
Average.	3,860	113 1/2	1,93,015	0 0	50 13 1 1/2	0 6 9 1/2	4,672	3 2 1/2	971 8 4 1/2	5,643	11 7 1/2	1,455	441 12 9 3/4	1 6 2 1/2	.....		4,13,330	7 7 1/2	6,11,989	3 2 1/2	2 1 3					

9. Perhaps nothing is more striking in the administration of this branch of the revenue in these two Districts, than the disparity in the numbers of sale depôts and stores.

- | | |
|----------------------------|----------------|
| 1. Cannanore. | 7. Beypore. |
| 2. Tellicherry. | 8. Tanore. |
| 3. Calai. | 9. Ponany. |
| 4. Vadakara or Badagberry. | 10. Chowghant. |
| 5. Quilandy. | 11. Cochin. |
| 6. Calicut. | |

10. The District of Malabar covers an area of 6,262 square miles, contains a population of 17,09,081; and its sea-board extends along a line of 140 miles in which are no less than 11 main and 26 smaller ports.

- | | |
|----------------|----------------------------|
| 1. Mangalore. | 6. Malpe. |
| 2. Cassergode. | 7. Barcur or Hungarecutti. |
| 3. Cumbia. | 8. Cundapur. |
| 4. Munjeshwar. | 9. Naikencotta. |
| 5. Mulki. | 10. Baindur. |

11. The District of Canara covers an area of 4,007½ square miles, contains a population of 7,88,042, its sea-board is 138 miles in length, and it possesses but ten main ports.

12. The mean breadth of the Malabar District is 25 miles; that of Mangalore is 28½; both Districts are bounded on the east by mountains, and both possess many fine navigable rivers of which Malabar seems most to avail itself.

Cochin in the south 99 miles from Calicut.
Mathalagom 27-5 miles north of Cochin.
Chowghat 22-2 miles " of Mathalagom.
Ponany 15 miles " of Chowghat.
Beypore 26-6 north of Ponany.
Calicut 7-2 " of Beypore.
Tellicherry 44-1 " of Calicut.
Cannanore 13-1 " of Tellicherry.

- * 1. Nileshwar (Inland.) M. F.
- | | | |
|--|----|---|
| 2. Cassergode (to the north of Nileshwar)... | 19 | 5 |
| 3. Cumbia (north of Cassergode)..... | 8 | 0 |
| 4. Manjeshwar (north of Cumbia)..... | 8 | 7 |
| 5. Mangalore (north of Manjeshwar)..... | 12 | 1 |
| 6. Buntwal (Inland) .. 16 miles east of Mangalore. | | |
| 7. Pane Mangalore (inland) 4 furlongs east of Buntwal. | | |
| 8. Moolkey..... 18 M. 4 F. north of Mangalore. | | |
| 9. Udiyavar or Kadekai (north of Moolkey)..... | 20 | 2 |
| 10. Bejee inland..... 15 miles east of Udiipi and 17 from Udiyavar. | | |
| 11. Mabukal..... 8 miles north of Udiyavar. | | |
| 12. Angali..... Head Quarters 3 miles east of Cundapur with one Depôt one mile off. | 18 | 0 |
| 13. Vaderhobli..... 2 M. 4 F. east of Cundapur with 3 Depôts 1, 2 and 3 miles east of the first depot. | | |
| 14. Harnad..... 5 M. 4 F. north-east of Cundapur with 4 Depôts ½, 1, 2 and 3 miles from it. | | |
| 15. Halagi (inland) east of Cundapur..... | 13 | 2 |
| 16. Wandai (inland) north-east of Cundapur..... | 10 | 2 |
| 17. Baindur..... 19 miles north of Cundapur. | | |

IN MALABAR.				IN SOUTH CANARA.			
Facil.	Sales.	Collections.		Sales.	Collections.		
I. Mds.	Rs.			I. Mds.	S. T.	Rs.	A. P.
1267..	4,57,395	5,28,807		3,11,111	33 75	3,12,696	5 7
1268..	4,64,118	5,32,778		3,22,431	25 50	3,25,333	15 7
1269..	5,14,125	6,44,837		3,11,383	22 45	3,52,574	2 0
1270..	4,14,014	5,45,365		3,14,864	28 40	3,82,983	6 8
1271..	4,43,258	6,58,589		3,19,896	19 42	4,79,156	4 6
1272..	4,41,684	6,57,997		3,68,479	26 45	5,52,267	9 1
27,34,604 35,68,373				19,48,167 36 57 24,05,011 11 5			

16. The total sales in Malabar, during the last six years, were 27,34,604 Indian Maunds, yielding a gross return of Rupees 35,68,373. In Canara Indian Maunds 19,48,167-36-57 were sold for Rupees 24,05,011-11-5. Each year's sales and the collections for the same period in both Districts are given in the margin.

MALABAR.				RS.	A.	P.
Fixed Establishment, average of five years	...	...	...	4,672	0	0
Extra charges.	...	...	...	971	8	0
Wastage	...	...	...	520	14	6
				6,164	6	6

SOUTH CANARA.				RS.	A.	P.
Fixed Establishment	...	...	...	11,133	6	8
Temporary do..	...	...	...	955	11	6
Sadirward, &c	...	...	...	291	10	7
Boat freight, Landing charges, &c	...	...	...	13,134	8	11
Sundries	...	...	...	289	0	5
Wastage	...	...	...	11,472	3	9
				37,276	9	10

17. The sales were conducted at an average annual cost to Government in Malabar of Rupees 6,164-6-6, detailed in margin, and in Canara, of Rupees 37,276-9-10, likewise detailed in margin.

18. Malabar draws all its legitimate supply of Salt from Bombay. It seems to be generally received by competent authority, that good saleable Salt cannot be produced in this District at a remunerative price. I see no reason to question this opinion. The moist climate; heavy rains; high price of labor; and the insufficient supply of food render it undesirable to divert land and labor, employed in raising food, to produce a very inferior Salt.

19. I believe that small quantities of Salt are manufactured along the Coast by the poorer people in the District of Calicut, by evaporation and boiling sea water; and Salt is also smuggled in by fishermen, who purchase it at sea, from native vessels bringing Salt for Government, or the Native States of Travancore and Cochin; and further no inconsiderable quantities are brought into the Southern portion of the District, and thence carried to Coimbatore from the Cochin territory.

Cochin, population 3,99,056; average salt sales for ten years, 2,17,728 Indian Maunds.
Malabar, population 17,09,081, average sales for three years 5,51,276 Indian Maunds.
Malabar sends on an average 1,29,554 Indian Maunds of the above salt out of the District.
Consumption per head of salt.
Malabar 20 lbs. Cochin 4½ lbs.

20. The figures in the margin are instructive. I believe it will be impossible, effectually and satisfactorily, to put a stop to this illegal introduction of Salt into our Districts from Cochin, until the selling price of the two countries is assimilated. At present, when our

Government sells Salt at Rupees 1-8-0 per Indian Maund on the Sea Coast, and at two in inland Depôts on the Ponany river; the Cochin State sells Salt at 12 Annas the same Measure, not only at the coast, but at numerous Banksalls or inland Depôts, near the borders of our territory, and not far from the rail, by which it is carried to Coimbatore, and there undersells British Salt. It has been stated that at Wanienkollom, where a much frequented weekly market is held, large quantities of Cochin Salt are sold. Wanienkollom is about 30 miles from Ponany, and 53 from Beypore, the stations at which we have our nearest Salt Depôts. Wanienkollom is 47 miles from Yennamkhl, the nearest Cochin Depot. The accompanying Table shows the seizures of smuggled Salt, which have been made of late years in the south of the District, abutting the Cochin State. The seizures have been few, and the quantity seized small; but on the whole, perhaps it is better that, even at the cost of the demoralization of a small section of the people engaged in this illicit traffic, the revenue should be defrauded, and the revenue laws be evaded, than that its penalties should be rigidly enforced at the sacrifice of the freedom of a large section of the community, the invasion of their houses, and the continual annoyance, which an active, and perhaps not a perfectly immaculate and upright Police, might inflict, in arresting and searching the persons and houses of suspected parties. The Salt is, probably, carried over in small quantities, from the Cochin territory, and it may be impossible, even for a clever detective to find a clue to apprehend any systematic and leading offender, without entailing, on the guiltless, an amount of hardship and annoyance, which the end in view would in no way justify. However, when Salt is openly sold at the weekly market, below the Government monopoly price there appear sufficient grounds for the Police to act in seizing it.

Table of seizures of smuggled Salt from 1263 to 1272.

Fuslies.	Koteyam.		Ponany.		Valuvanad.		Palghat.		Cochin.		Karumbra-nad.		Total.	
	No. of seizures.	Quantity smug-gled.	No. of seizures.	Quantity smug-gled.	No. of seizures.	Quantity smug-gled.	No. of seizures.	Quantity smug-gled.	No. of seizures.	Quantity smug-gled.	No. of seizures.	Quantity smug-gled.	No. of seizures.	Quantity smug-gled.
		M.		M.		M.		M.		M.		M.	M.	S.
1263	...	...	...	42-29	...	17-30	...	37-4	...	...	23	11	106	15
1264	...	...	...	...	1	4-6	...	25-12½	1	2	...	...	31	18½
1265	...	...	...	16-0	...	...	...	...	...	...	...	...	16	...
1266	...	...	...	51-0	...	...	...	71-32½	...	...	...	...	122	32½
1267	...	...	26	29-27½	...	12-21	...	82-5	1	1-6	...	...	125	19½
1268	...	...	...	36-½	...	...	...	...	2	97-19	...	...	133	19½
1269	...	...	4	7-5½	...	...	...	...	1	6-0	1	239-4	252	9½
1270	1	1-30	6	92-7	...	...	26	31-8½	1	1-30	...	...	126	35½
1271	3	1-14½	7	7-38	8	19-25½	35	57-32½	2	3-20	...	...	90	10½
1272	2	5-30	4	4-6½	6	7-16½	7	7-6	1	11-0	...	...	34	2½

21. Allowing each person, in the Cochin Circar territory, 18 lbs. of Salt a year the loss to the British Government, in revenue by the illicit traffic, amounts to 1,35,435 Indian Maunds, which at 1-8-0 per Indian Maund is Rupees 2,03,152.

22. The South Canara District was up to Fusly 1266 solely supplied with Salt from its home manufacture in the Cundapoor Talook and the Talooks now composing North Canara and by foreign Salt introduced from Bombay and Goa. Since then, occasionally, when these sources have failed, Salt has been procured from the Eastern Coast.

23. The subjoined Table gives the quantities of foreign Salt, purchased by the Government during the last six years in Canara, the rate at which it was purchased per Garce, and the rate per Indian Maund. It will be seen how the demand for foreign Salt is increasing in this District.

Year.		Quantity and description of Salt purchased.					
Fusly.	A. D.	Description.	Quantity.	Cost.		Rate per Garce.	Rate per In. Mnd.
1	2	3	4	5		6	7
				Rs.	A. P.	Rs. A. P.	Rs. A. P.
1267	1857-58	Bombay ...	460 34	22,843	6 8	Average. 49 0 0	0 6 6½
		Goa ...	819 117	16,802	7 11	Average. 22 5 4½	0 2 11½
1268	1858-59	Goa ...	392 212	13,342	5 5	Average. 38 10 0	0 5 1½
1269	1859-60	Tinnevelly ...	1,619 93½	1,03,695	10 10	Average. 59 14 5	0 7 11½
		Bombay ...	808 286	46,841	1 0	Average. 55 0 0	0 7 4
		Tinnevelly ..	1,016 323	53,668	9 1	Average. 45 5 4	0 6 0½
		Goa ...	44 78	1,917	14 3	Average. 46 0 0	0 6 1½
1270	1860-61	Bombay ...	2,177 240	1,19,439	8 1	Average. 58 8 0	0 7 4½
		Goa ...	832 379	36,906	14 3	Average. 48 0 0	0 6 4½
1271	1861-62	Tinnevelly ...	952 290	55,162	6 9	Average. 60 14 4½	0 8 11½
		Bombay ...	57 130	2,443	7 7	Average. 45 2 11½	0 6 7½
		North Canara.	818 124	22,783	7 3	...	...
1272	1862-63	Bombay ...	2,136 146	92,294	15 6	Average. 46 12 0	0 6 2½
		Goa ...	6 174	145	11 0	Average. 24 0 0	0 3 2½
		North Canara.	884 272	18,574	0 1	...	...

24. During the five years from 1267 to 1271, though the last was a very exceptional year, the quantity of foreign Salt purchased was more than double what it was in the five previous years. The purchase in the five years commencing 1262 to 1266, being 4,441 Garces and 2 Mercals, while in the next five years it amounted to 9,539 Garces and 146 Mercals.

25. I believe, in this District too, there is much smuggling from the pans, from illicit manufacture along the Coast, and from the introduction by fishing boats of untaxed Salt.

The Bombay Salt, though much mixed with dirt and very impure, is a good article. It is much heavy; of fine hard crystals; made from highly concentrated brine and carries well. It is much preferred by the inland trader to the Home-made Salt, and I believe the Home merchant also would rather purchase it than the indigenous Salt, were he to be allowed to do so. I find restrictions are put on the sale of the Bombay Salt, and hence, perhaps, has arisen the notion that the natives of Canara prefer their own inferior Salt to the better Bombay Salt.

26. The Salts of Canara and Goa very much resemble each other. They are of a dirty color and small in grain; very light and wanting in pungency, 1½ or 2 Measures of this Salt being required where one of the Bombay Salt would suffice.

27. The smallness of the grain and the badness of the color may, in part I doubt not, be attributed to the hurry and violence with which the Salt is scraped up, time not being allowed for the crystals to form, and the floor of the beds being broken up and dirt thereby being mixed with the Salt; but the salt-water, from which it is manufactured, and which is drawn from the backwaters, is probably not sufficiently concentrated, before it is baled or led into the pans. It may be difficult in Canara, where immense quantities of fresh water are precipitated during the monsoons into the backwaters, and where the season of manufacture is so short, and sometimes interrupted by rain, to obtain water for the manufacture sufficiently condensed; but unless highly concentrated brine be used, no good Salt can be made. I believe much may be done, towards improving the Salt, by commencing the operations early, especially in early forming and filling the reservoirs by the first or second spring tide after the last rains, and thus counteracting in a great measure the effect of the freshes.

28. After attention has been paid to the concentration of the brine to be used, care should be taken that the Salt in the pans is not disturbed, by scraping oftener than once in fifteen days at least, and that the floor or bottom of the bed be not broken up.

29. The Salt in Malabar is all received by weight; that in Canara by measurement.

30. The weighing instruments used in Malabar are those described at page 55 of the volume for 1857 of the printed Circular Orders of the Board of Revenue. Beam scales, suspended from a triangle. In one of the scales two pieces of planks are placed across each other; and ten baskets, each containing about one Indian Maund, are placed on the cross beams, and in this way at one lift 10 Maunds of Salt are weighed. With 40 men 3 Garces and 84 Indian Maunds are weighed out in one hour, and 33 Garces 40 Indian Maunds can be received or delivered in one day, with one beam scale by changing the coolies occasionally.

31. I found in Calicut, and in all the stores attached to that District, that the beam scale had to be adjusted before being used, and the tare of the baskets and of the planks had also to be taken.

32. The weights, in use were marked 80 lbs. but on examination I found them each equal to Rupees 3,200 or the received equivalent of an Indian Maund. The weights varied one from another as may be seen by the accompanying Table, prepared by the Salt Deputy Collector of Malabar.

EXAMINATION of Indian Maund Weights in use in the Calicut Salt Golla on the 24th September 1863, made by Deputy Collector in charge of Treasury.

Order in which each Indian Maund weight was tested.	Government standard in Tolas.	Actual weight as ascertained by a copper smith's beam scale.	Excess or comparison between columns 2 and 3.	Actual weight of each Maund after being thoroughly cleared of rust.	Deficiency or comparison between columns 2 and 5.	Deficiency or comparison between columns 3 and 5.	Result of a corrected Maund weight when tested by Orr's machine.	Remarks.
1	2	3	4	5	6	7	8	9
1...	3,200	3,231	31	3,177	23	54	Tolas. 400	Excess. Do.
2...	3,200	3,222	22	3,115	85	107	30	
3...	3,200	3,204	4	3,179	21	25		
4...	3,200	3,213	13	3,195	5	18		
5...	3,200	3,248	48	3,161	39	87		
6...	3,200	3,248	48	3,160	40	88		
7...	3,200	3,234	34	3,156	44	78		
8...	3,200	3,243	43	3,172	28	71		
9...	3,200	3,216	16	3,150	50	66		
10...	3,200	3,244	44	3,165	35	79		
11...	3,200	3,222	22	3,167	33	55		
12...	3,200	3,242	42	3,128	72	114		
Total ...	38,400	38,767	367	37,925	475	842		
Average of each...	3,200	3,230 $\frac{1}{12}$	30 $\frac{1}{12}$	3,160 $\frac{1}{12}$	39 $\frac{1}{12}$	70 $\frac{1}{12}$		

I found greater differences in the weights at Tellicherry and Cannanore than are shown in the above table. There was one of Colonel Orr's machines in the Calicut store, but not in use. It was objected that it was difficult to determine by it when the balance was exactly poised, and that by placing the baskets a little on one side or another in the platform unfair weight might be obtained. The Deputy Collector was about to proceed to Madras, and proposed putting himself in communication with Colonel Orr, with a view of placing before him, personally, his difficulties and objections to the machine. Mr. Bates since reports that he was unable to see Colonel Orr or Mr. Smith while in Madras.

33. In Bombay, the Salt is delivered by measurement. A wooden Measure 8-1-10 inches deep 19 inches long and 19 broad, whose cubic contents is equal to 2,924-1-10 inches, is calculated to contain one Indian Maund of Bombay Salt.

34. I found, on weighing, at Calicut, the Salt contained in one of these measures lightly filled from a basket through a grating at the top, that it weighed 18 lbs. in excess of the Maund of 82 $\frac{1}{2}$ lbs., or a little more than 21 $\frac{1}{2}$ per cent., in excess of the standard. Mr. Conolly found the contents of the parah to be 20 per cent. in excess of the Indian Maund weight of Bombay Salt. At Ponany, I found the parah contain in one measurement 10 lbs. in a second 15 lb. in excess, of the fixed standard of 82 $\frac{1}{2}$ lbs., or respectively 12 and 18 per cent. in excess of the Indian Maund; yet it is remarkable that the salt received in Calicut is generally below the quantity shipped by the parah measure at Bompay, and not unfrequently below the allowed deficiency of 10 per cent. It has long been supposed that Salt, shipped for the Western Coast, is sold in transit, by the Ship master and his crew, to fishermen on the Coast, who convey it, in their boats, to the shore, and nothing can be easier. The Salt is shipped in bulk; is uncovered; the parties bringing it are fully aware of the difference which exists between the parah measure and the Maund weight; the fishing boats are out, night and day, miles from the shore of a long unprotected coast, and land when and how they please.

35. It is very necessary the scales and weights should be true and correct, which at present they are not. In order to secure so desirable an end, each District should be supplied with a set of standard weights, made of a material not easily acted on by climate, and the weights, in use, should be periodically tested and adjusted by these standards, and the scales should be kept in order, and always cleaned after use. It is also desirable that the official relation between the contents of the parah and the weight of the Indian Maund, in Bombay Salt, should be determined, and declared, and on any deficiency, in delivery, beyond a fixed per centage, say 10 per cent., the importer should invariably be required to pay full duty; this rule should be rigidly enforced, except when the Collector of the Coast District is satisfied, by most clear proof, either from the condition of the vessel, or from information gained from unsuspected and trustworthy sources, of there having been severe weather at sea. Such a course would, I think, go further to put a stop to the petty frauds, practised in transit, than the present rule of leaving it to the Bombay Authorities to enforce the forfeiture of part of the deposit money, which they require to be made, by parties exporting Salt from Bombay to the Coast. The receiving, by weight, Salt, which has been measured to the importer, in Bombay, gives him an excess of from 12 to 21 $\frac{1}{2}$ per cent. beyond the quantity entered in his certificate. The Salt, when received, is measured into store, before it is thoroughly dry, giving him a further advantage, and again he is allowed to claim a deficiency, of 10 per cent. on the quantity entered in his certificate, from wastage. Salt shipped for Bengal, from Bombay, is also received by weight, and is, ordinarily, found to be in excess of the quantity certified to have been shipped; this difference, between the deliveries in Bengal, and on the Western Coast is, attempted to be accounted for, by representing, that the Salt shipped for Bengal is usually carried in square rigged vessels and is under cover, while that brought to the Western Coast is placed in country crafts, and is neither sheltered from rain, nor protected from the corrosion of the bilge water. This may be true in part; but the country vessels are not leaky as a rule. The salt is brought in dry weather, and the pressure of the large quantity of Salt prevents any very great wastage, from the action of water beneath, during the few days of transit. The explanation afforded, therefore, can hardly account for the large deficiencies of from 20 to 25 per cent. of the Salt shipped.

36. In Canara, the Salt is received and sold by the Mercal measure, 424 of which are, by the Proceedings of Government of the 2nd June 1855, No. 1,372, declared to be the equivalent of a Garce of 120 Indian Maunds of Salt. This equivalent is observed in our dealings with the importers of Salt; with the manufactures and the purchasers. But in making return to the certificate produced by the importers of Bombay Salt, and on the back of which it is required that the amount received should be entered, a different course is pursued.

37. Instead of dividing the quantity measured into store by 424 Mercals, the declared equivalent of the Garce, and multiplying the result by 120 to convert the Garce into Maunds, the following process is observed:—From each ship load of Salt received, 60 maunds' weight of Salt is weighed out, and the quantity is measured by Mercals, the result forms the standard of conversion to be observed with that ship load, and return is made accordingly. From a large number of experiments it has been found that from 360 to 390 Mercals of Bombay Salt are equal to a Garce, or 120 Indian Maunds.

38. The merchant it is said is paid at 424 Mercals for each Garce of Salt delivered, and the Salt is sold by the same rule.

In the accounts sent to the Board the local account kept in Garce of 400 Mercals is converted into Maunds by calculating 424 Mercals to each Garce of 120 Indian Maunds.

Thus we have a complicated system of conversions and retro-conversions. Certificates granted in one way; Salt received and local accounts kept in a second; and those sent to the Board rendered in a third. The sooner this complex system is done away with the better. The conversion from Garce to Indian Maunds and vice versa should always be made at the fixed rate of 424 Mercals to 120 Indian Maunds. The entry made in certificates, received from Bombay,

as now arrived at, cannot ensure any good end. The weight used as an Indian Maund is 80 lbs. instead of 82½; the usual weights in use do not even equal the weights they are said to represent, and had been corrected from time to time, by having affixed to them, iron rings and other clumsy devices.

39. The scales too in use are very untrue. If it be necessary to depart from the standard fixed by Government in making return to the Bombay certificates, the parah measures, of which one is in store, should have been used; but I would most strongly urge that the Collector be supplied with the weighing machines so long promised him.

40. I examined the weights and measures at Mangalore; and weighed and measured the several kinds of Salt in store.

I obtained the following results:—

Experiments made at Mangalore on the 23rd September 1863.

- 1 Indian Maund (of 80 lbs.) of Bombay Salt measured 3 Mercals and ¼ Ollock, which gives 360 Mercals and 7½ Measures to 1 Garce or 120 Indian Maunds.
- 1 Indian Maund (of 82 lbs.) of do., measured 3 Mercals and 2¼ Ollocks, which gives 364 Mercals and 1½ Measures to 1 Garce, or 120 Indian Maunds.
- 1 Indian Maund (of 82 lbs.) of North Canara Salt measured 3 Mercals and 6 Measures, which gives 450 Mercals to 1 Garce, or 120 Indian Maunds.
- 1 Mercal of Bombay Salt measured, by driving into the heap made, 8 Measures and 1¼ Ollock.
- 1 Do. of do. measured in the usual way made 8 Measures and ¼ Ollock.
- 1 Do. of North Canara Salt measured, by driving into the heap made, 8 Measures and 3¼ Ollocks.
- 1 Do. of do. measured in the usual way made 8 Measures and 1 Ollock.

Further experiments made on the 26th September 1863.

- 12 Indian Maunds (of 82 lbs.) of Bombay Salt measured 37 Mercals, which gives 370 Mercals to 1 Garce, or 120 Indian Maunds.
- 12 Indian Maunds (of 82 lbs.) of North Canara Salt measured 45 Mercals, which gives 450 Mercals to 1 Garce or 120 Indian Maunds.
- 6 Parahs of Bombay Salt weighed in the Beam scales 6 Indian Maunds (of 82 lbs.) and 54 lbs. or 546 lbs., and measured 20½ Mercals, which gives 410 Mercals to 1 Garce, or 120 Indian Maunds.
- 6 Parahs of North Canara Salt weighed in the Beam scales 5 Indian Maunds (of 82 lbs.) and 40 lbs. or 460 lbs., and measured 20½ Mercals, which gives 410 Mercals to 1 Garce, or 120 Indian Maunds as above.
- 1 Parah of Bombay Salt weighed in the Beam scales 1 Indian Maund and 10 lbs.
- 1 Do. of do. weighed in the machine, 1 Indian Maund and 7½ lbs.
- 1 Do. of do. measured 3 Mercals, 3 Measures and 2 Ollocks, which gives 408 Mercals and 6 Measures to 1 Garce or 120 Parahs or Indian Maunds.

Further experiments made on the 14th October 1863.

- 1 Parah of Bombay Salt measured 3 Mercals, 3 measures and 4 Ollocks, which gives 412½ Mercals to 1 Garce, or 120 Parahs or Indian Maunds.
- 1 Do. of North Canara Salt measured 3 Mercals, 3 Measures and 6 Ollocks, which gives 416½ Mercals to 1 Garce, or 120 Parahs or Indian Maunds.
- 1 Parah of Bombay Salt weighed 1 Indian Maund (of 3,296 Rupees weight) and Rupees 412 or total Rupees 3,708, and Rupees 3,711 when weighed against Rupees.
- 1 Do. of North Canara Salt weighed only Rupees 3,088.
- 5 Parahs of Bombay Salt weighed 5 Indian Maunds and 2,090 Rupees, or total Rupees 18,570, and measured 17 Mercals, which gives 408 Mercals to 1 Garce.
- 5 Do. of North Canara Salt weighed 4 Indian Maunds and 2,084 Rupees, or total Rupees 15,268, and measured 17½ Mercals, which gives 426 Mercals to 1 Garce.

41. The Salt, in South Canara, is measured, in a very different manner from what it is in the Eastern Coast; the result may be more correct and uniform, but the process is a very tedious one, and can neither prove less expensive nor more expeditious, than weighing the two points, on which the advocates for the former course lay such stress, in claiming for it a superiority over weighing.

42. In Canara for six measurers, three men were employed in cutting out the Salt; six women in filling from small hand baskets six Mercals; six men in striking the Salt measured and emptying the Salt into large baskets, which were carried away by two sets of women, two to each set, who were alternately employed in carrying away, emptying and bringing back those larger baskets. A Garce of Salt is, by this process, measured out in half an hour. It occupied me three hours and a half to measure out six Garces and odd of Salt, and there were no less than 100 Coolies employed in the work.

43. The Salt, in Malabar and in Mangalore, and in all the stores of the South Canara District, excepting in a few at Cundapur, is stored in bulk. It would be very easy to sub-divide some of these store-rooms, into bins holding from 10 to 15 Garces each; and I would strongly advise that this be done in all places, in which Salt is sold in large quantities; and that traders be informed that a discount of 5 per cent. will be granted to every wholesale purchaser of a bin full.

44. The Salt, in Calicut, is delivered and weighed into store at the expense of the importer; who also pays the manufacturers in Bombay the price of the Salt. In selling the Salt the cost of weighing is borne by the purchaser, who pays the Coolies employed at the rate of 2 Pice per Indian Maund.

45. In Canara also, the Salt is, usually, though not invariably, delivered into store, and measured at the expense of the importer. When sold in large quantities, the measurement is at the expense of the purchaser. In small retail sales the Government measurers measure out the Salt.

46. The price the Government pay for the Salt, imported by them, has very greatly increased of late years; and it is remarkable that whereas, previous to the introduction of weighing into Malabar, Salt was procurable in Canara some 30 per cent. cheaper than it was in Malabar, it is now delivered in Malabar as cheap or a little cheaper than in Canara; the importers alleging that this difference is owing to the Salt being received in Malabar by weight, and in Canara by measurement. It is not to be controverted that weighing favors the importer very largely; and if my experiments are correct he receives at Bombay from 12 to 21½ per cent., more Salt by measurement than he delivers at Calicut by weight; whereas in Mangalore the difference is a trifle against him.

47. The great rise in price of Salt is owing to several causes:—

First, the large rise in the cost price of the article. In Bombay Salt now sells at from 15 to 20 Rupees a Garce; while a few years ago it was procurable at from 8 to 12 Rupees a Garce. In Goa the Salt is sold from 10 to 15 Rupees a Garce; while a few years back it could be purchased at from 5 to 7 Rupees a Garce. This clearly proves that the outcry our manufacturers are making for an increased price for the Salt delivered by them is not without reason. They are restricted in their manufacture of the article, and have all inferior Salt destroyed, while there is such a demand for the Bombay Salt that all that is manufactured is sold at greatly enhanced prices.

A second cause for the increased rate paid by Government, is the rise in freight, and the demand for shipping; and the third and main cause is the great demand there is for the Bombay Salt.

The Travancore and Cochin Circars compete with us in the market for this Salt; and ascertaining our rates, usually offer higher prices.

48. The subjoined table gives the rates paid in Malabar and Canara for Bombay and Goa Salt from 1852 to 1856, and from 1857 to 1862:—

Statement of the average price paid for Salt in South Canara for five years, from Fusly 1262 to 1266.

Fusly.	Description of Salt.	Quantity.					Rate per Garce, average.	Total value.	Average rate per 1. Md.
		Garces.	Mers.	I. Mds.	S.	T.			
1262.	Bombay...	1,006	10	1,20,723	0	0	Rs. A. P. 24 6 5½	Rs. A. P. 24,980 8 5	A. P. 3 3½
1263.	Do. ...	1,097	114	1,31,674	8	0	22 1 0	23,631 14 2	2 11½
1264.	Do. ...	1,133	139	1,36,001	28	0	20 6 0	22,418 0 3	2 8½
1265.	Do. ...	723	143	86,802	36	0	22 1 8½	15,261 14 4	2 11½
1266.	Do. ...	481	20	54,518	19	40	23 8 8	10,671 12 10	3 1½
Total...		4,441	26	5,29,750	11	40	112 7 9½	1,06,964 2 0	14 11½
Average...		888	85½	1,05,950	2	24	22 7 11½	21,392 13 2½	2 11½

Statement of the average price paid for Salt in South Canara for six years from Fusly 1267 to 1272.

Fusly.	Description of Salt.	Quantity.					Rate per Garce, average.	Total value.	Average rate per 1. Md.
		Garces.	Mers.	I. Mds.	S.	T.			
1267	Bombay...	460	34	52,085	3	50	Rs. A. P. 49 0 0	Rs. A. P. 22,843 6 8	A. P. 6 6½
	Goa ...	819	117	92,750	3	58	22 5 4½	16,802 7 11	2 11½
1268	Goa ...	392	212	42,324	39	55	38 0 0	13,342 5 5	5 0½
	Tinnevely.	1,619	93½	2,12,599	11	20	59 14 5	1,03,695 10 10	7 11½
1269	Bombay...	808	286	1,02,198	28	40	55 0 0	46,841 1 0	7 4
	Tinnevely.	1,016	323	1,32,980	39	0	45 5 4	53,668 9 1	6 0½
	Goa ...	44	78	5,003	8	15	46 0 0	766 12 1	6 1½
1270	Bombay...	2,177	240	2,46,520	28	20	55 8 0	1,19,439 8 1	7 4½
	Goa ...	832	379	94,295	38	0	48 0 0	36,906 14 3	6 4½
	Tinnevely.	952	290	1,22,827	17	57	60 14 4½	55,162 6 9	8 1½
1271	Bombay...	57	130	6,489	25	0	45 2 1½	2,443 7 7	6 7½
1272	Bombay...	2,136	146	2,41,852	25	55	46 12 0	92,294 15 6	6 2½
	Goa ...	6	174	728	19	50	24 0 0	145 11 0	3 2½
Total...		11,324	102½	13,52,657	8	20	595 14 5½	5,64,353 2 2	Rs. 4-15 11½
Average...		871	38½	1,04,050	22	13½	45 13 5½	43,411 12 5½	6 1½

Statement of Salt purchased in Malabar for five years, from Fusly 1262 to 1266.

Fusly.	Quantity purchased.		Price.		Rate per Garce.		Rate per Maund.	
	Garces.	Mers.	Rs.	A. P.	Rs.	A. P.	100ths.	Rs. A. P. 100ths.
1262...	2,253	22	73,210	1 2	32 7 10	...	0 4 3	98½
1263...	2,922	14	86,111	5 9	29 7 6	...	0 3 11	15
1264...	3,226	59	98,811	6 5	30 10 0	...	0 4 1	...
1265...	3,305	73	1,00,078	6 0	30 4 5	...	0 4 0	4½
1266...	2,679	117	77,082	1 8	28 12 2	...	0 3 10	1½
Total...	14,385	293	4,35,293	5 0	151 9 11	...	1 4 2	59½
Average...	2,877	59	8,705	10 7½	30 5 2½	...	0 4 0	51½

Statement of Salt purchased in Malabar for six years, from Fusly 1267 to 1272.

Fusly.	Quantity purchased.		Price.		Rate per Garce.		Rate per Maund.	
	Garces.	Mers.	Rs.	A. P.	Rs.	A. P.	100ths.	Rs. A. P. 100ths.
1267...	4,358	23	1,79,807	3 6	41 4 1	...	0 5 6	½
1268...	4,135	92	2,07,048	7 0	50 1 0	19	0 6 8	10
1269...	3,094	100	1,84,468	6 7	59 9 8	21½	0 7 11	37
1270...	4,883	383	2,66,497	0 0	54 9 1	...	0 7 3	...
1271...	3,125	380	1,55,918	0 0	49 14 1	...	0 6 8	...
1272...	3,776	223	1,51,144	0 0	40 0 4	...	0 5 4	...
Total...	23,374	1	11,44,883	1 1	295 6 3	40½	2 7 4	47½
Average...	3,895	66½	1,90,813	13 6½	49 3 8½	...	0 6 6½	...

49. The sales of Salt, in Malabar, have no doubt been influenced by the enhanced price charged by Government for their monopoly Salt; and this is seen, more markedly in particular localities. In the Town of Cochin, which is only separated by a bridge from a Salt Depot of the localities. In the Town of Cochin, the sales have been virtually nil. They have decreased from 370 Maunds in 1270 Cochin State, the sales have been virtually nil. They have decreased from 370 Maunds in 1270 to 83 Maunds last year; and during the four months of the present Fusly they amount to 15 Maunds; taking the sales of 1272, the Salt consumed does not amount to half a pound each person, during the year.

50. In Malabar, the year of highest sales was 1859; when they amounted to 5,13,458 Indian Maunds. In 1860, when the selling price of Salt was raised from 1-8-0, the sales fell off nearly one lac of Maunds, being only 4,14,015; since then they have gradually risen to 4,42,118 Indian Maunds in 1861, and 4,43,680 Indian Maunds in 1863; but they have not yet reached the high standard of 1859-60.

51. When the monopoly price was 14 Annas a Maund, the inland sales nearly equalled the Home sales; but after the price exceeded 1 Rupee they fell to one-half of the Home sales; and of late since the price has been raised to 1-8-0 they are little more than one-third of the Home sales. The Home sales have been increasing and keeping pace with the increase of population; while the inland sales are not what they were in 1254 (1844-45) as may be seen by the subjoined table:—

Fusly.	Christian year.	Home Sales.	Inland Sales.	Total.
1246...	1836-37	1,97,020	1,22,592	3,19,612
1254...	1844-45	2,46,656	1,38,044	3,84,700
1263...	1856-57	2,33,547	1,18,062	3,51,609
1268...	1858-59	2,86,891	1,77,227	4,64,118
1269...	1859-60	3,41,664	1,81,794	5,23,458
1270...	1860-61	2,91,776	1,22,239	4,14,015
1271...	1861-62	3,10,344	1,34,774	4,45,118
1272...	1862-63	3,20,872	1,22,808	4,43,680

52. The larger proportion of these inland sales takes place in the north of the District, where Salt is purchased by carriers from Coorg and Mysore, who bring down grain to Wynad, and are employed in carrying Coffee from hence to the Coast, and who take back Salt to their own country. It is remarkable that while the inland sales to the north have been increasing, those in the south to Coimbatore have been greatly decreasing. This decrease evidently arises from the increasing quantities of Salt from Cochin, which finds its way into Coimbatore and the southern part of Malabar.

53. The Salt carried by Railway amounts only to a very small quantity; but I doubt not that this quantity will go on rapidly increasing, and will materially affect the price of Salt, in Coimbatore as it is done in Salem and other localities through which the rail passes.

54. In Mangalore, there has been a small increase in the sales of the last Fusly year over any

Fusly.	Quantity sold. Garces.	Mericals.	Value. Rs. A. P.
1262	2,696	218 3 0	3,22,049 5 0
1263	2,693	75 6 5	3,22,060 13 8
1264	2,379	386 1 4	2,74,769 0 11
1265	2,484	391 0 5	2,96,027 0 10
1266	2,983	332 4 2	3,43,140 5 10
1267	2,745	62 0 0	3,12,696 5 7
1268	2,848	58 4 0	3,25,333 15 7
1269	2,750	222 0 0	3,52,574 2 0
1270	2,781	122 0 0	3,28,983 0 8
1271	2,825	301 0 0	4,70,150 4 6
1272	3,254	301 0 0	5,52,267 0 1
Average...	2,768	75 0 0	3,54,996 3 9

former period in a series of eleven years, as may be seen in the margin; the next highest sales took place in Fusly 1266 when 2,933 Garces and 332 Mericals were sold. The sales fell in Fusly 1267 to 2,748-62 Garces, but since that year there has been a gradual increase. This increase has been chiefly in the inland sales which in the last year were 16 per cent. in excess of the inland sales of 1266; while the Home sales had only increased 6 per cent., over the Home sales of that year.

55. The Home and the inland sales of the District are about equal, the inland sales being a little the larger half. The quantity of Salt sold amounted, in the last year, to nearly 3,255 Garces, being 1,512 for Home consumption, and 1,742½ for inland consumption. Taking an average of the ten previous years, the sales amounted to 2,714 Garces per annum, of which 1,314 Garces were consumed in the District, and 1,399 were carried into Mysore and Coorg.

56. The average manufacture in the District, taking eleven years' manufacture, amounts to about 850 Garces a year; but there have been exceptional years of excess and deficiency. In three separate years the manufacture exceeded 1,250 Garces—the highest being 1,460 Garces. In four years the manufacture has fallen below 700 Garces; and last year it only amounted to 187 Garces.

57. The average manufacture therefore amounts to about nearly two-thirds of the Home consumption. But if the usual wastage, which on Home made Salt has amounted to about 10 per cent. be deducted, the Home manufacture would ordinarily only supply about one-half of the quantity required for consumption in the District. A larger proportion than this cannot be counted on, with any certainty. The manufacture of Salt in the District might be increased by opening new pans, and repairing and bringing into use many of those now abandoned; but the manufacturers refuse to add to their present number of pans, unless the price paid to them, by Government, for the Salt is greatly enhanced. They declare the present prices to be unremunerative; and doubtless they are so in exceptional seasons such as they have been suffering from last year. In ordinary seasons, I believe, the manufacturer, as well as the owner of the pan, are both able, at present, to realize a small profit; but the margin of profit is yearly becoming narrower.

58. The manufacturer is supposed now to realize from Rupees 1-11-10 to Rupees 3-10-2 on every Garce of Salt he sells to Government at 13½ Rupees. At Baindur, where the stock of Salt produced for the last seven years averaged 69 Garces a year, the manufacturers were only able, last year, to furnish two Garces, though they labored hard through the season. Their losses are said to have been very great in time and labor bestowed on the Salt spoiled in process of manufacture.

59. The Home made Salt; taking its cost price; the cost price of the Salt wasted; amount

	A.	P.
Cost price	1	9
Wastage	0	1½
Land Tax remission	1	3½
Carriage, Establishments, Saderward, &c.	0	3
Rent of buildings	4	6½
Total...	7	4
Cost price	1	9
Carriage, Establishment, &c., &c.	0	3
Rent of buildings	0	3
Wastage	9	0
Total...	9	0

of remission of taxation (Rupees 6,732) on the land used by manufacturer; cost of inland carriage; and wages of the servants employed to sell; and of the guards kept to guard that Salt, both fixed and temporary; the Saderward; the rent of the buildings in which such Salt is stored; cost the Government about 4 Annas and 6½ Pice; while the Bombay Salt, taking the cost price paid to the importer and such other of the charges enumerated above as belong to the care and sale of it, costs the Government about 9 Annas a Maund. It will thus be seen that the Home manufactured article is nearly twice as cheap as the foreign; but it is about one-third its intrinsic value—1½ measures of the one being required when one of the other will suffice.

60. Any one, who has visited the Salt works of this District, will I think agree with me, in the undesirableness of adding to the number of pans in use, or of augmenting the manufacture, on the present system.

61. There are also Salt works at Baindur, 19 miles north of Cundapur, on the coast line.

62. The Salt works at Cundapur, are divided into three divisions, called the Angali, Harnad, and Vaderhobli divisions. To the first of these Cundapur divisions, there are attached the Salt pans of—first, Honenagra; second, Merdi.—To the second division, the salt pans of Kallagra, Devaragra Arebet and Hadibet.—To the third division, the Salt pans of Tallur, Chellanamaki, Jaladi, Hemmadi and Yellur. Baindur having its own pans. To each set of Salt pans there is a platform, containing one or more store houses, where the Salt is stored and sold.

SALT PANS IN CUNDAPUR TALOOK.			
Angali Depot.	In use.	Waste.	Total.
Merdi Koty	40	11	51
Honenagra do.	14	6	20
Total..	54	17	71

VADERHOBLY DEPOT.			
Kallagra Koty	7	1	8
Devaragra do.	10	2	12
Arebet and Hadibet do.	31	4	35
Total..	48	7	55

HARNAD DEPOT.			
Chellanamaki Koty	18	7	25
Tallur do.	7	6	13
Jalady do.	6	5	11
Hemmadi do.	18	8	26
Yellur do.	26	1	27
Total..	75	22	97

63. The margin shows the number of pans supplying each Kotar, and the number of unworked pans belonging to each Kotar.

64. It must be a matter of no small difficulty, if not of impossibility, to watch these pans when the manufacture is proceeding, and to secure all the Salt, that has been made, being duly carried to the store.

65. The pans are attached to separate proprietors, and, as a general rule, lie scattered among gardens and fields, the former, being occupied by villages, whose houses are visible among the cocoanut trees, in all directions. Sometimes the pans lie in groups, but are oftener separated from each other at varying

distances. When they are in clusters a creek or river divides one set from another; and they are to be found from a hundred yards to a mile or two apart. Of course all the pans, attached to one manufactory and store house, are, seldom if ever, visible from the platform. Under these circumstances, the manner, in which most of the pans are hidden among fields and gardens, everywhere intersected by creeks, fringed with mangroves, can hardly be described. Indeed, such is the position of most of the pans in the District that, I wonder how we obtain the Salt that is stored; and the facilities are so great for roguery of all sorts, that its existence cannot be doubted, though it may be very difficult to say in what manner and to what extent frauds are practised.

66. When I visited the Salt works the paddy crops were standing; it was difficult therefore to determine correctly the number of Peons it would take to guard the pans during the manufacturing season; but the subjoined list details the very smallest that seemed necessary; and in this, no provision is made for guards to accompany the carriage of the Salt from the pans to the drying yard. The estimated number exceeds that at present employed by seventeen.

Salt pans in Cundapur Talook.		Number of men required to watch them.	
<i>Angali Depot.</i>			
Merdi Koty...	...	...	10
Honenagra...	...	...	4
		Total...	14
<i>Vaderbholli Depot.</i>			
Kallagra Koty	...	...	2
Devaragra Koty	...	...	3
Arebet and Hadibet Koty...	...	...	6
			11
<i>Harnad Depot.</i>			
Chelanamakki Koty	...	...	4
Tallur do.	...	...	3
Jalady do.	...	...	2
Hemmadi do.	...	...	4
Yelur do.	...	...	6
			19
		Grand Total...	44
Required	...	...	44
At present employed	...	...	27
			17

67. I believe the guarding of the pans has hitherto been little more than a mere pretence. It is obvious that pans scattered among paddy fields and gardens, wholly unprotected by fence of any kind, and open to all comers, sheltered and screened from view by thick topes and trees, separated by creeks, and placed many of them close to the homes of the manufacturers and others, cannot be efficiently guarded but at a very large cost; perhaps at a greater one than would be met by the additional revenue which might be secured by such an efficient Establishment. I think however it would be well, if the Acting Collector would make a careful examination of the pans in the manufacturing season; he might then be able to suggest measures for grouping, guarding and improving the pans, which we were unable to do, from the state of the cultivation around them.

68. There are eleven places of store attached to the Cundapur works; but they are only accessible by going over paddy fields, or walking on narrow bunds. There are no roads of any kind to them. I think these stores might with great advantage be reduced to four or five, to be located one at Hommagra; one at Jallady, one at Arebet; and perhaps one may be deemed necessary at Yellur or Kallagra.

69. Those that are retained should be opened out with good roads, connecting them with the Coast and Ghát lines and with good approaches to the river and creeks. By reducing the number of these stores, and making them really accessible, the convenience of purchasers would be much more consulted than it is now by the retention of the many stores in existence. Purchasers are not allowed to choose the store at which to purchase; but are required to attend where stores are going on. The strength of the revised Establishment only admits of two or three stores being open at a time and the ones opened may be those most inconveniently situated for the purchasers.

By having only 3 or 4 stores well opened out, and easily accessible at all quarters, purchasers cannot be called on to travel further than they now do. Their convenience will be more advanced by good roads and approaches than it now is, when they have to wade through paddy fields and creeks and to go over narrow bunds; while the guards employed in the stores to be abandoned might be reduced, and the money thus saved might be used in strengthening the guards during the manufacturing season.

70. Further, if weighing is generally introduced, it would prove very costly to supply each of the existing stores with a weighing machine, and the alternative of carrying about a machine from store to store as it is needed would be very inconvenient, and the charge of carriage would not be an inconsiderable item of expense.

Quantity of Salt sold at each of the Stations for five years.

Yearly.	Angali 2 Depôts.		Vaderbholli 4 Depôts.		Harnad 5 Depôts.		Baindoor 2 Depôts.	
	Garces.	Mer.	Garces.	Mer.	Garces.	Mer.	Garces.	Mer.
1268...	88	252	72	22	87	169	53	89
1269...	116	281	83	264	58	386	70	156
1270...	112	351	58	316	27	304	70	9
1271...	113	164	72	11	52	13	73	67
1272...	99	161	104	16	53	305	83	371
Average	106	167	78	40	53	405	70	53

71. The margin shows that Salt is annually sold at each of the stations; but the quantities sold at each Depot are very trifling.

72. It may be objected that the closing of all but four of the present Depôts would put the manufacturers to much inconvenience in bringing their Salt to store. I think this might be met by making them some increased payment for their Salt to meet the extra expense they might be put to and some of the abandoned store places might be fenced in, and kept as

drying grounds into which all the Salt scraped up in the day might be conveyed in the evening, and stored till it is dry and ready to be placed in store, but the Collector might consider these points, and submit his opinion after careful inspection during the working season.

73. At Baindur there are two stores in the street of the village nearly opposite each other. The pans here are very difficult to work, in consequence of the creeks which supply the pans with salt water, being much below the level of the land in which the beds are formed and owing to the percolation of fresh water from the river and surrounding streams into the supplying channels and pans.

74. The number of pans attached to the Baindur stores of those worked, and of those abandoned, is given in the margin.

	Salt pans.		
	In use.	Waste.	Total.
Baindur Depot	18	48	66

75. The manufacturers and pan owners expressed themselves very dissatisfied with the price paid them for their Salt, and their readiness to abandon the manufacture.

76. It may be well for the Collector to ascertain and determine whether these works should be retained.

77. The Salt manufactured in the District is never removed from the stores in the year in which it is made, except under most exceptional circumstances. This rule it is said has been established to facilitate the detection of the frauds and peculations of the manufacturers, as it is said it is very easy to detect new-made Salt from old. Now as I believe it is not denied that large quantities of Salt are yearly abstracted during the manufacturing season, and as no seizures of smuggled Salt have of late been made, I must confess I cannot myself see the value of the rule or the reasonableness of maintaining it for the reasons stated. It would often be very desirable to distribute the Salt at the close of the manufacturing season among the inland and other stores of the District. The rule therefore should be abrogated and the Salt distributed as needed.

78. In their Proceedings of the 13th July 1863, No. 1,268, the Government have called on me to report on the necessity and desirableness of keeping up the inland Depôts. There are at present six of these places of sale as found in the margin.

Nileshwar.
Buntwal.
Paga Mangalore.

Boje.
Haladi.
Wandase.

79. Nileshtar is at the southern end of the District four or five miles south-east of Hosdroog on the coast line. Nileshtar is situated on a branch of the Kavoy back-water, and is 43 miles north of Cannanore, the most northern of the Salt Depôts of Malabar, and 20 miles south of Casergode, the second Depot on the coast line in South Canara. Were it abolished the residents of a largely populated tract of country would have to travel at least 30 miles to obtain Salt.

80. The sales at this Depot are wholly local, and it is estimated it supplies Salt to 43,821 persons. Owing to the contractor having failed last year to fulfil his contract the supply of Salt in the store was insufficient to meet the wants of the people. The sales were consequently restricted to one mercal each person. I saw many persons from Hosdroog and its neighbourhood buying Salt at Casergode.

Price of Salt.....	Rs. 1,990	5	0
Establishment	Rs. 336	per annum.	
Interest on price of Kotar at 12 per cent.	18		
Monsoon repair.....	30		
Average wastage 880 Indian Maunds, each Maund costing price and carriage 5 Annas 6 Pice.....	302	8	0
	686	8	0
	2,676	13	0

81. The average annual sales at Nileshtar taking a period of ten years, amount to 5,790 Indian Maunds, bringing in a gross revenue of 6,362 Rupees. The cost of the Depot as detailed in the margin is Rupees 686-8-0 a year, thus leaving a net revenue of Rupees 5,675-8-0. The average cost of a Maund of Salt to Government at this place is Annas 7 and Pice 5.

82. The sales are indeed very small, but considering the very great distance to the next store in the south, I am not inclined to recommend the closing of this Depot. Salt stores, where there is a purchasing population in any quantities, should not I think be located at greater distances than from 20 to 30 miles apart along the Coast. If this rule were observed all persons on the sea board would be able to procure Salt at distances varying from 10 to 15 miles. Nileshtar Kotar is supplied with Home Salt sent down from Cundapur.

83. The next inland Depôts are at Buntwall and Pane Mangalore 17 miles east of Mangalore. They are opposite each other, the first on the northern, and the other on the southern banks of the Naitravathy river on which Mangalore is built. The former was established in 1832 by Mr. Cameron. The second in 1853 by Mr. Frank Maltby.

84. The reasons which led to the establishments of the Buntwal Depot are given by Mr. Cameron at length in his letter to the Board dated 16th January 1832.

85. The Collector represented that Buntwall was the grand emporium of the trade of Mysore. That the traders being prevented by want of forage and water from taking their cattle to Mangalore usually disposed of their goods at Buntwall, and that a large portion of the cattle, employed in bringing down the grain, either returned without loads, or proceeded to Tellicherry for Salt. Some of the merchants, it appears, were supplied with Salt by retail vendors from Mangalore, but at exorbitant prices and much adulterated. The Collector mentioned that there had once existed a store at Buntwall, which had been closed he could not learn why. He showed that during the existence of this store the sales for the whole Talook of Mangalore had been 304 Garces more than they were then, and that the parties dependant on this store, had resorted to the purchase of earth Salt in Mysore, or had gone to Tellicherry.

86. He further attempted to show that, owing to the high price paid for the Monopoly Salt sold in Malabar, the Government were losers by this latter arrangement; while the traders who get no market for the produce in Tellicherry, were obliged to bring their goods first to Buntwall, and then drive their cattle to Tellicherry for a return load or return home empty.

87. Mr. Maltby advocated the opening of the store at Pane Mangalore, on the ground that to land on the northern bank at Buntwall, Salt which is intended for sale at Pane Mangalore on the southern, was to interpose a broad river or its bed of sand, between the Salt and its purchasers, or that to establish a Depot on the southern bank was equivalent to building a bridge over the river for 28,880 bullocks which come from the south.

88. He stated that the Buntwall Salt trade had continued to increase, notwithstanding the opening of the Perambaddy and Jalsoor Ghâts to Cannanore and Cassergode, and that the proposed store was necessary to test the value of the new road opened from Upinangady to Pootoor.

89. Mr. F. Maltby reckoned that the combined inland sales of the two places would be 894 Garces being 533 at Buntwall and 361 at Pane Mangalore.

90. Since the opening of the Store at Pane Mangalore, the average inland sales have been 366 Garces a year at Buntwall, and 426 Garces a year at Pane Mangalore, both making a total of 792 Garces.

91. Only once, since the year of opening the store at Pane Mangalore, has Mr. Maltby's expectation of the extent of combined sales at these two places been realized.

92. The Pane Mangalore sales have exceeded those at Buntwall in the proportion of about one to every fifty Garces sold. During a part of last year, owing to the small stock of Salt in hand, the sales at Pane Mangalore and Buntwall were partly suspended; but so far from the inland sales in the Mangalore Talook having fallen off they have increased eight fold over the previous year's sale, the highest on record, and 27 fold over the average inland sales.

93. The circumstances of the District are becoming very much altered. Good roads have opened up the country wonderfully, and trade is largely increasing. A large store for preparing, packing and shipping Coffee has been opened at Mangalore, by an English Merchant, who requires that the Coffee should be delivered at his store. The Coffee is brought down in carts and by bullocks from Munjerabad and Coorg, and no difficulty whatever is experienced in getting the cart owners or drivers to take their carts to Mangalore. They re-load at Mangalore with Salt.

94. This appears to me to be a very appropriate and natural illustration of the benefits arising from opening up and maintaining in good and efficient order easy means of communication with the Coast, the outlet for a large proportion of the produce of this country. The carrier who was unable to sacrifice his time and his jaded animals, in a protracted and arduous journey over bad roads to the Coast, or to leave them while he proceeded by water to Mangalore, is now able

to go with his cart to the Coast and secure the profits which formerly fell to the middle man. The table in the margin will show the sales at Buntwall and Pane Mangalore, during the last eleven years, as well as those at Mangalore and Mulki; the Depôts from which parties would seek their Salt, were the inland Depôts closed. It is remarkable that the combined sales of Buntwall and Pane Mangalore have never equalled the sales which

Sale of Salt at each Depot in the Mangalore Talook during the last eleven years.

Fusly.	Mangalore Depot.		Mulki Depot.		Buntwall Depot.		Pane Mangalore Depot.	
	Garces.	Mercals.	Garces.	Mercals.	Garces.	Mercals.	Garces.	Mercals.
1262 ..	210	183	119	3	885	368	367	371
1263...	241	97	130	300-4-3	464	224	662	872
1264...	180	5	128	107-1-4	444	397	547	17
1265...	236	238-4	129	235-5-4	431	170-0-1	597	310-4-1
1266...	258	131	172	259	580	30	627	353
1267...	254	360	161	48	476	380	537	116
1268...	275	384	162	51	479	32	615	139
1269...	330	145	120	280	419	369	645	188
1270...	336	178	144	331	542	33	624	106
1271...	568	245	137	303	571	131	368	13
1272...	1,214	103	149	91	185	350	344	71

took place in 1262 on the opening of the Depot at Pane Mangalore, and not only have the home sales, especially the inland sales, but the inland sales here also fallen off. In Mangalore the sales, especially the inland sales, have been slowly and gradually increasing till they now have reached the large amount of 1,214 Garces, 105 Mercals, being nearly equal to the highest combined sales of the two inland Depôts. Of this amount nearly two-thirds are inland sales, while only one-third is for home consumption.

	RS.	A.	P.
Establishment ..	1,644	0	0
Cost of transport (1,23,287 Indian Maunds at 3½ Pice ..	2,118	15	11
Cost price of Salt wasted in transit to store or on 1,931 Indian Maunds, at 6 Annas 10½ Pice ..	829	11	7
Cost price of salt wasted in store or 2,127 Indian Maunds at 7 Annas 1½ Pice ..	949	15	2
12 per cent., on cost price of buildings ..	222	0	0
Annual repairs ..	200	0	0
Total....	5,964	10	8

	RS.	A.	P.
Average cost price for Indian Maund of Bombay Salt ..	0	6	10½
Establishment, transport, interest and annual repairs per do. ..	0	0	6½
	0	7	4½

	RS.	A.	P.
Average cost price per Indian Maund of Goa Salt ..	0	5	2½
Establishment, interest, and annual repairs and transport of per do. ..	0	0	6½
	0	5	8½

	RS.	A.	P.
Average cost price per Indian Maund of Home made Salt ..	0	1	9
Transport, establishment, interest, and annual repairs per do. ..	0	0	6½
	0	2	3½

stored to 8½ on the carriage and sale of the Salt.

The average sales at Baji are Indian Maunds 26,950, and the wastage on sales (that is after storage) is Indian Maunds 643, which gives a per centage of 2½ only, or less than 2½ the allowable wastage.

The average of the total wastage, that is, on import and sales, is 2,191 Indian Maunds, which gives a per centage of 8½.

97. This Depot chiefly supplies the inhabitants in the Nugger Division of the Mysore territory.

98. The Depot was established in 1816, and its average sales for ten years were 26,950 Indian Maunds a year, being double the amount of the sales in all the other Depots of the Oodipi Talook.

99. Baji is nine miles to the east of Oodipi, one of the largest towns in South Canara; and at three miles to the west of Oodipi is situated the Salt store of Udyavar. Mabukul too is only 12 miles north-west of Baji, and the communication by water to the two places is good. There are good roads which unite Udyavar and Mabukul with the Agumbi and Andar Gháts.

Sales for 5 years before the establishment of Depot.	Sale for 5 years after the establishment of Depot.	Sales for the last 5 years.
G. M.	G. M.	G. M.
1,427 232	1,501 327	1,708 75.4

	RS.	A.	P.
Cost of establishment ..	324	0	0
Average cost of transport (26,950 Indian Maunds at 1 Anna 7½ Pice per Maund ..	2,760	5	8
Cost of Salt wasted in transit, (1,547 Indian Maunds at 1 Anna 1 Pice per Maund ..	169	8	3
Interest on capital spent in building Depot ..	100	0	0
Repairs ..	80	0	0
Cost of Salt wasted in Depot (614 Indian Maunds at 1 Anna 7½ Pice) ..	66	1	3
Total..	3,505	9	9

	RS.	A.	P.
Giving an average per Indian Maund of Add cost price of per Indian Maund ..	0	2	1
	0	1	9
Total..	0	3	10

95. The annual cost of these Depots is given in the margin, and the price of a Maund of Salt at Pane Mangalore and Buntwall to Government is 7 Annas, 4½ Pice for Bombay Salt, and 2 Annas 3½ Pice for Home made Salt, and 5 Annas 8½ Pice for Goa Salt, being at the rate of 6½ Pice a Maund in addition to the prime cost of the Salt.

96. The next inland Depot is Baji, situated on the river Soorarna, in the Barcoor Talook, about ten miles from its mouth. The trader to this place comes down from the Agumbi and Andar Gháts. It is near the village of Hiriyadka, where there is a much frequented temple, and there is a large population around. The Salt is sent up by the river from the port of Hangarcutta. The store, in the village, is about ¼ mile from the river side. The Salt is carried up, from the boats where it is measured, to the store by contract. The Salt is of Home manufacture, and the wastage is large, amounting from 2½ on Salt

100. The table in the margin shows the sales in the Oodipi Talook 5 years before the establishment of the Baji Depot; 5 years after its establishment; and during the last 5 years from 1267 to 1272. The annual cost of this Depot is detailed in the margin, and the price to Government of each Maund of Salt sold by them, is 3 Annas 10 Pice or more, than double its original cost.

101. The grounds on which this and the two Depots in the Talook of Cundapur were established, are that "a very considerable increase in the sale of Salt might be effected by carrying out the measure;" it was found that merchants from the high lands of Mysore and Coorg who imported large quantities of grain

into Mysore, would come as far as the head of the river to trade, but would not descend to the Coast owing to the difficulty they experienced in obtaining food and water for their cattle near the sea, the badness of the roads, the uncongenial character of the climate, and their dread of the prevailing disease of the country "small-pox." In consequence of these objections large herds of cattle were driven back without any return load; whereas had Salt been procurable at the places at which they deposited their grain, they would have become large purchasers of it.

102. The next two Depots are at Haladi and Wandase, which are situated respectively on the southern and northern branches of the Cundapur river; the one being 15 miles, and the other 9 miles from Cundapur, but only 11 and 4 miles from the nearest Depots at Angali and Yelur.

103. The road from the Coast to Haladi is in a very bad condition, and there is none to Wandase. The table in the margin shows the sales at the Cundapur Depots, 5 years before and 5 years after the establishment of these Depots, and the sales during the last 5 years. The increase in the last column is less than 7

per cent., over that in the first, the rate at which the population is imputed to increase.

104. The average annual sales at Haladi during 10 years are 25,098 Maunds, and at Wandase 12,973. The sales during the last year were at Haladi 25,424 Indian Maunds, and at Wandase 12,157 Indian Maunds. Of these sales two-thirds are for inland consumption, and one-third for Home consumption.

Sale for 5 years before the establishment of the Depots.	Sale for 5 years after the establishment of the Depots.	Sales during the last 5 years.
GAR. MER.	GAR. MER.	GAR. MER.
2,843 10	2,786 59	3,030 14½

	RS.	A.	P.
Establishment of Haladi ..	456	0	0
Carriage of Salt of 25,098 Indian Maunds at 9½ Pice per Indian Maund ..	1,281	0	8
Cost of Salt wasted in transport of 892 Indian Maunds at 1 Anna 9 Pice ..	97	0	0
Cost of Salt wasted in Depot 1,080 Indian Maunds at 9½ Pice ..	55	2	0
Repairs ..	50	0	0
Interest on building ..	70	0	0
	2,000	11	8

	RS.	A.	P.
Which gives on the sales an average per Indian Maund of ..	0	1	3½
Original cost price ..	0	1	9
	0	3	0½

	RS.	A.	P.
Establishment of Wandase ..	324	0	0
Carriage of Salt (12,973 Indian Maunds) at 7½ Pice per Indian Maund ..	527	0	5
Cost of Salt wasted in transport (160 Indian Maunds) at 1 Anna 9 Pice ..	50	5	0
Do. do. in Depot (505 Indian Maunds) at 7½ Pice per Indian Maund ..	20	8	3
Repairs ..	35	0	0
Interest on buildings ..	50	0	0
	1,006	13	8

	RS.	A.	P.
Which gives on the Sales an average per Indian Maund of ..	0	1	2½
Original cost price ..	0	1	9
	0	2	11½

107. The parties, for whose benefit these Depots have been mainly instituted, are not the inhabitants of Canara but the traders of Mysore and Coorg, who bring grain and curry-stuffs into Canara. I believe that the inhabitants of Mysore are yearly consuming larger quantities of Eastern Coast Salt, and when the Railway is opened to Bangalore and further to the west, that the consumption will be far greater. Salt from the Eastern Coast is sold in the eastern parts of Mysore two Measures cheaper than it can be brought from Canara, and as the rail advances to the westward the Western Coast traders will be obliged to recede farther and farther back.

108. If the Mysore people can afford to buy the sea Salt, for which there usually exists a strong preference, he will pay the price demanded for it; and there does not appear to me to be any reason why the Government should undertake to do for him, at a very high price, what they decline to do for their own subjects at a lesser cost. Salt, in the Eastern Coast, usually costs the

Government 1 Anna 8 Pice or 2 Annas the Maund; while it has been seen that the cost to them of the Salt sold at these inland Depots is usually from 8 to 3 Annas a Maund.

	Garces.	Mercals.
Buntwal.....	3,660	103½
Pane Mangalore	4,268	359½
Baji	1,289	298
Haladi	1,635	160
Wandase	893	213
	11,697	310
Average...	1,169	327 or
	14,032	Indian Maunds.

109. It will be seen that the Salt sold during the last ten years from Fusly 1262 to 1271, at the inland Depots in the District of Mangalore, for Mysore and Coorg, amounted on an average to 1,40,372* Indian Maunds a year; while for the last three years, the average sales, at the Depots of Cannanore, Tellicherry and Calicut, for Mysore and Coorg, have amounted to 71,219 Indian Maunds, or a little more than

half the Canara sales. In 1272 the South Canara sales were only 68,210 Indian Maunds; while the Malabar sales were 75,829, or a little more than 9 per cent., in excess of those of Canara showing clearly, that without the assistance of these inland Depots, merchants can and do carry Salt into the interior with profit to themselves.

110. It has been already decided that there is no reason why the carriage of Salt should be paid for, by Government, more than that of any other article of equal importance. No doubt more Salt may be sold in some Districts in consequence of conveniently situated Depots; but this increase is compensated for by a corresponding decrease in the sales of other portions of the country, and thus one set of people, and they foreigners, are favored at the expense of the majority, and the productiveness of the tax greatly diminished.

111. I put the question to a trader, whether he would be inclined to resort to the inland Depots if the Government added the cost of carriage to the price of the Salt, or whether he would in such a case rather go to the Coast store. He replied, that in such a case, he would rather buy his Salt at the Coast, clearly showing that he felt he could carry the Salt cheaper than Government.

112. There are no circumstances in the condition or position of the inhabitants of Canara which in my opinion require or render it advisable that they should any longer enjoy the privilege which has been extended to them.

113. They are a people far better off than most of the Ryots on the Eastern Coast; they enjoy good water and land carriage and the price of labor is as cheap in Canara as elsewhere.

114. I should be disposed to close all the inland Depots and to reduce the Coast Depots to

† Mangalore.	† Honnagra.
Mulki	Jaladi.
Manjeshwar.	Arebet.
Casargode.	Yellur.
Mileshevar.	Kallagra.
Udyavar.	
Mahukal.	
Baindur.	

eight,† fixing them at the places noted in the margin. I would also reduce the manufacturing Depots to four or five† in Cundapur and one in Baindur. I believe that this number of Depots would sufficiently meet the wants of the District, and that if the sales of Salt should fall off in Canara, they would increase either in

Tellicherry or Cannanore or at Madras, and that the Government would not be losers but rather gainers by this arrangement, both directly, in the reduction of the Establishment, and indirectly by the sale of a Salt which costs them less, and by diminished speculations and frauds.

115. In regard to the proposal of the local authorities to establish three additional inland Depots, at Bhavikari or Bevinjee on the Chendragherry river; at Goorpoor on the river of that name; and at Cokarney on the Sivarna river; if it is thought advisable still to keep open inland Depots, I very much question the desirableness or necessity of adding to the number the three just mentioned. The accompanying skeleton maps will show the position of the Depots and some of the roads of the District. Bhavikari or what is now selected as the more eligible position for a Depot, Bevinjee, are both at the head of the navigation of the Chendragherry river in the Casargode Talook. Bhavikari is about nine, Bevinjee about six miles up the river. There is a good road to Casargode where the Moonsiff's Court and Talook Cutcherry are situated. There is also a Salt Depot at Casargode which it is proposed to retain. During the ten years ending in 1271 the inland sales at Casargode have been one-half of those for Home consumption. The latter have

averaged 814 Garces, while the inland sales amounted to 412 Garces. The inland sales during the last five years of this period only averaged 22 Garces a year, while during the former five years they reached 60 Garces a year. In 1262 the inland sales were 49 Garces, while the Home sales were 56 Garces. The Salt exported hence is carried by Jalsoor over the Sampajee Ghát to Coorg, which is also supplied by the Perambaddy and Manjerabad Gháts from Cannanore and Pane Mangalore. It appears to me to be wholly unnecessary, at so small a distance as nine or six miles, to establish an additional Depot for the convenience of the Salt carriers, who have hitherto shown no disinclination to bring down their goods to the Coast and purchase the Salt at the Coast Depot. The Jalsoor line is in good order, and it is proposed to open out a new line from Pane Mangalore to Casargode, where I think the money proposed to be spent in establishing the new Depot, might be more advantageously laid out. Should the inland dealers be attracted to Bevinjee or Bhavikari by the establishment of a Depot, and the inland sales in the neighbourhood of Casargode in consequence increase, there will I believe be a corresponding decrease in some other place. The second place is Goorpoor, which is the termination of the Somashwar line. There is a good road from Goorpoor to Mangalore, which is about ten miles distant, as well as good water carriage. Lower down the river another line connects it with Mangalore, and the Coast road also crosses this river near the sea. There is no direct line inland from this place. The Agoomba Ghát traders could be more easily supplied from the inland Depots of Baji or Haladi, or even from the Coast Depots of Mulki and Udyavar, or of those near Cundapur, and the Manjerabad traders would find it easier to go to Buntwal and Pane Mangalore Depots, or the Coast one at Mangalore. The sales therefore would be wholly local, and with so many places of sale in the immediate vicinity, Mangalore, Mulki, Buntwal and Pane Mangalore, all within a radius of ten miles, I cannot see the necessity for opening up this fresh shop unless the Government think it advisable to bring their Salt within five miles of the houses of all the people.

116. The last place is Cokarney on a tributary of the Sivarna river. There are already two inland Depots to the north and south of Cokarney. Haladi, the northern Depot is about 12 miles, and Baji the southern, about eight miles distant from it. Secondly, there are no roads to Cokarney while there are to Baji and Haladi, and even to the Coast Depots of Mahukal and Udyavar, also at a short distance to the north and south of Cokarney. Thirdly, the navigation of the Cokarney river is difficult, owing to the rocky bed, at a place distant about a mile and a half below the village. Boats have to pass through openings of the rocks with much care. One of these openings will have to be widened with blasting, or it will be difficult to use the river in the dry weather.

117. Under these circumstances it does not appear to me that a Depot is required at Cokarney.

118. As having a most important bearing on the administration of the Salt Revenue in the two western Districts, I take this opportunity of submitting a copy of a letter, dated 10th August 1863, received from Mr. Ballard, the Collector of Malabar, in which that Officer has very fully and ably discussed the question of the Government withdrawal from the trade of Salt on the Western Coast, and leaving it to private enterprise to supply its place.

119. Mr. Ballard premises that Calicut cannot produce its own Salt, but must look to Bombay for its supply, and that this Salt can be sold at Coimbatore Railway Station, and a fortiori to the westward of it at from 2 to 3 Annas cheaper than Madras Salt. He then proceeds to show that with a fine sea-board, a Railway inland, and improving communications, nothing could be easier than to shut the Government Stores, and to trust to an import duty for revenue, and to competition to regulate prices, had we to deal with a natural state of things; but, he adds, we start with an artificial one, which requires that in relinquishing the trade we do not distress or injure the people, and he therefore considers it necessary to retain some safe-guard against even the possibility of a temporary scarcity of supply and undue enhancement of price till the new private trade has thoroughly taken root.

120. Mr. Ballard strongly objects to raising the price of Salt to the consumer. He states that Bombay Salt has, on the average, cost us 6 Annas per Maund, leaving our net gain at 1 Rupee 2 Annas per Maund.

121. He calculates that a merchant could afford to import and sell Salt at from 6 to 8 Annas a Maund. He sets down the cost price of the Salt at Bombay at 1 Anna per Maund; the carriage charge thence to Malabar at from 3 Annas 6 Pice to 4 Annas a Maund, to which is to be added interest of capital, insurance, import duty, merchant's profits. He mentions that Mr. Robinson considered 1 Rupee 6 Annas a Maund, the lowest rate at which Bombay Salt, imported at a duty of 14 Annas per Maund could be sold at Calicut.

122. At the present import duty of 1 Rupee 6 Annas per Maund, the merchant's lowest selling price at Mr. Robinson's calculation would therefore be 1 Rupee 14 Annas, at his 1 Rupee 13 Annas.

123. Mr. Ballard proposes that we remain content with our present direct profit of 1 Rupee 2 Annas per Maund, and secure all the advantages arising from throwing open the trade with the single disadvantage of the probability of a slight rise in the price to the consumer at first, and this he thinks can be secured by raising the Government selling price at the Coast stores to 1 Rupee 12 Annas, and having the import duty at 1 Rupee 2 Annas per Maund.

124. He deprecates in the present abnormal state of the trade the risking the possibility of a scarcity of one of the first necessities of life, or the great enhancement of its price. Private enterprise when developed he is prepared fully to trust; but for a time he deems it safe to hold a supply of Salt on hand as a safe-guard and check.

125. With 1 Rupee 12 Annas as a selling price, he considers we allow private enterprise a fair scope, while we retain in our hands a means of keeping down prices, and supplying the market should there be a deficiency.

126. Taking our present profits as a standard he asks: are we to endeavor to force enhanced profits from enhanced taxation, or to open a channel for them to flow in gradually from increased consumption.

127. To shut our stores and retain the duty at 1 Rupee 6 Annas per Maund he adds is virtually to increase taxation. It will raise the price to the people at the very least to 1 Rupee 12 Annas, or 1 Rupee 14 Annas per Maund.

128. Even with a duty of 1 Rupee 2 Annas per Maund he fears that at first there will be an increase in the market price of Salt, but competition will soon bring down prices to the present standard.

129. Mr. Ballard thinks the change proposed might be introduced at the beginning of the next year, and that it will be necessary for the Government to keep up its stores for more than a year and a half, or two years from that date.

130. I most entirely concur with Mr. Ballard in the desirableness of transferring the trade in Salt to the private merchant.

Extract from Minutes of Consultation, 19th September 1856.

131. The principle of the measure has already been affirmed and adopted by Government.

132. There can, I think, be no doubt that it is most desirable that Government should as soon as possible withdraw from the trade, and leave it to private enterprise to supply Salt as it does all other commodities and articles of food and clothing, and there appears to be no better season than the present in which to try the experiment on the Western Coast. Private speculation and trade have been greatly stimulated by the great quantity of money which has been thrown into the market by the purchasers of Cotton, and fresh openings for the employment of capital are greedily sought for. The laws of trade are fully understood by the native dealers who are able and astute merchants. The grain trade is almost wholly in their hands, and the manner in which they take advantage of every opening and avail themselves of every facility to carry their goods to the best market prove that they are not wanting in enterprise or discernment. They also supply the whole of the interior with Salt, and I am not aware that they have failed in meeting the wants of the people.

* I also fully concur.—G. T. M.

The only point of difficulty in the question is the determination of the rate of duty, so that the price of Salt may not be greatly enhanced to the consumer on the Western Coast, and the lawful profit of the trader may not be endangered.

133. The whole of the Salt sold in Malabar is imported. In Canara I have calculated that about half of the supply is Home manufactured, the remaining half is imported Salt. The

Fusly.	Canara.	Malabar.
1267 ...	0 4 9	0 5 6
1268 ...	0 6 6	0 6 8
1269 ...	0 6 5	0 7 11
1270 ...	0 7 3	0 7 3
1271 ...	0 4 7	0 6 8
1272 ...	0 4 7	0 5 4
Average ...	0 5 8	0 6 6

Malabar.

Charges incurred in storing and selling Salt.	Six years ending Fusly 1272.	Average.
	RS. A. P.	RS. A. P.
Price of Salt wasted for six years, and average ...	3,351 0 0	558 8 0
Cost of landing and weighing Salt for do. and do. ...	...	...
Cost of transporting Salt for do. and do. ...	...	...
Cost of fixed Establishment for do. and do. ...	28,951 0 0	4,825 0 0
Extra Charges and Salarward for do. and do. ...	14,152 0 0	2,359 0 0
Cost of repairing do. for do. and do. ...	6,541 12 0	1,090 13 4
Interest on money laid out for do. and do. ...	10,080 0 0	1,630 0 0
	63,078 12 0	10,513 5 6

In. Mds.

Average quantity purchased a year... 47,67,505

South Canara.	Average.
For six years ending Fusly 1272.	RS. A. P.
Price of Salt wasted...	65,610 5 9
Cost of landing and transporting Salt...	82,810 1 5
Cost of fixed Establishment...	66,846 14 8
Do. temporary do. ...	6,098 5 2
Do. Salarward ...	1,703 7 9
Sundries ...	1,591 0 8
Cost of repairing Kotars...	9,000 0 0
Interest on money laid out on building Kotars at 12 per cent. ...	7,772 10 0
Total...	2,41,445 13 0
Average quantity purchased a year ...	3,45,427 0 0

Malabar.

4,70,911 In. Maunds imported on an average for five years.

Duty at	RS. A. P.	RS. A. P.
1 2 0	5,29,775	
1 0 0	4,70,911	
Selling price.	Actual cost.	
RS. A. P.	RS. A. P.	RS. A. P.
1 6 2	0 6 10	0 15 4
		not gain per Md.
4,70,911 at 0 15 4 per Md.		Rs. 4,51,239½
	5,29,775	4,70,911
	4,51,239½	4,51,239½
	78,485½	19,625½

* I think Bekal or Katkacherry might be added to this list, for otherwise there will be no landing place for the Salt, and consequent place of sale between Casergode and Cannanore, a distance of some 60 miles.—G. L. M.

Canara.

2,40,000 In. Maunds imported on an average for five years.

RS.	A.	P.	RS.
Duty at 1	2	0	= 2,70,000
" at 1	0	0	= 2,40,000
Selling price. Actual cost.			
RS.	A.	P.	RS.
1	4	5	0
Mds.	0	7	6
2,40,000	at	0	12
2,70,000			11
1,93,750			net gain per Md.
78,250			1,93,750
46,250			

port it into the interior, and provide for its custody and distribution through the country, cheaper than the Government can. But with interest on the capital invested; the risks of trade, &c.; I hardly think the Salt will be sold at a cheaper rate than now obtains, if we charge an import duty of 1 Rupee a Maund. Neither do I think that so good or pure an article will be sold.

135. The accompanying four tables have been drawn up to show what would be the loss or gain to the Government from adopting the present duty of Rupee 1-6-0; Rupee 1-2-0; or Rupee 1. In the one table A, I have taken the price of the Salt; the expenses incidental to storing; guarding and selling it, and interest of the capital so laid out. In the other table B, I have calculated the duty at Rupee 1-6-0; 1 Rupee 2 Annas; and 1 Rupee on the quantity of Salt sold in 1272, and have also credited Government with the rent of the Gollahs, deducting the expense of the additional establishment which it will be necessary to maintain at the Custom Houses. In the last line of the Table B the two accounts are compared. From the comparison it will be seen that if the Salt be admitted at 1 Rupee duty there will be a loss to Government of Rupees 16,315-5-3 in Malabar, and Rupees 13,329-5-7 in Canara; but I trust we might be permitted shortly to look for large profit, from increased sales, effected by the enterprize and activity of the private trader.

136. I am not able to concur, with Mr. Ballard, in the necessity of Government keeping a large stock of Salt in hand, in order to meet any contingency of a deficiency of supply, and to act as a check on the merchants' prices. I believe that any restrictions on the trade will go far to endanger the success of the experiment, and that if speculators find that Government is prepared, in any way, to trammel or impede free action on their part they will decline to invest their capital in the undertaking. It is true the Salt trade is and has been in an abnormal condition, and the heavy duty the Government propose to exact will increase the risks and reduce the area of profits to the merchant; but it becomes necessary on these accounts that the trade should be wholly unfettered. Any thing which may tend to prevent the full development of the trade will re-act on the consumer and raise the price of Salt to him, and he will perhaps be compelled to purchase this necessary at the Government Gollahs for 1 Rupee 12 Annas; whereas had this store been closed he might have been able to purchase it from the trader for 1 Rupee 8 Annas, or 1 Rupee 10 Annas. I believe too that Act VI of 1844 precludes Government from selling Salt at a higher rate than 1 Rupee 8 Annas.

* I think it would be sold at a lower rate than Rupee 1 Annas 8, if the custom duty were only 1 Rupee. The Mangalore merchants, if I recollect rightly, mentioned 7 Annas a Maund as the sum which would cover all their expenses and give them their profit. Mr. Dawson also tells me that he is sure that Cheshire Salt could be brought out for much less than 7 Annas a Maund.

† I agree with you that a stock of salt ought not to be kept in hand in order to act as a check on the merchants' prices; but considering that a total failure of Salt would undoubtedly cause most serious riots and disturbances, I am of opinion that a certain quantity might be kept for one year, on the express understanding that it would not be sold by Government, unless the merchants totally failed to supply the market.—C. L. M.

Malabar.

A.

	Total sales for Home and Inland consumption.	Amount realized.
	Indian Maunds.	RS. A. P.
Value of Salt sold in Fusly 1272 at Rupees 1-8-0 per Maund.....	4,38,544	6,57,816 0 0
Actual discount allowed on wholesales ...	.....	900 0 0
		6,56,916 0 0
Deduct.		
Value of 4,38,544 Indian Maunds at 6 Annas and 6 Pice, being the average purchase price... ..	RS. A. P.	
Extra charges and Saderwarid, &c.	10,414 0 0	
Value of 70 Indian Maunds damaged Salt at 6 Annas 6 Pice per Maund	28 7 0	
Interest for twelve months on purchase price at 5 per cent. ...	3,654 13 4	
		1,97,508 6 9
	Net profit.	4,59,407 9 3

B.

	At a duty of 1 Rupee and 6 Annas per Maund.	Duty at 1 Rupee 2 Annas per Maund.	Duty at 1 Rupee per Maund.
	RS. A. P.	RS. A. P.	RS. A. P.
Take quantity sold in Fusly 1272 ... 4,38,544 Mds.	6,02,998 0 0	4,93,362 0 0	4,38,544 0 0
Hire of Salt Gollah at 1/4 Anna per Maund	6,852 4 0	6,852 4 0	6,852 4 0
Total... ..	6,09,850 4 0	5,00,214 4 0	4,45,396 4 0
Deduct.			
Salary of twelve Measurers at the rate of 6 Rupees each, and Gumash-tas at 20 Rupees each.	2,304 0 0	2,304 0 0	2,304 0 0
Net profit... ..	6,07,546 4 0	4,97,910 4 0	4,43,092 4 0
Difference as compared with the result in State-ment A.	1,48,138 10 9	38,502 10 9	16,315 5 3
	Increase.	Decrease.	

South Canara.

A.

	Total sales for Home and Inland consumption.	Amount realized.
	Indian Maunds.	RS. A. P.
Value of Salt sold in Fusly 1272 at 1 Rupee 8 Annas per Indian Maund...	3,68,076 3 15	5,52,114 8 7
Do. do. at 6 Annas $\frac{1}{4}$ Pie per Md.	403 23 30	153 0 6
Total.....	3,68,479 26 45	5,52,267 9 1
Actual discount allowed on wholesales...	.....	.....
Balance.....	3,68,479 26 45	5,52,267 9 1
Deduct.		
Value of 3,68,480 Indian Maunds at 4 Annas $11\frac{1}{16}$ Pice, being average purchase price.....	Rs. A. P. 1,14,574 4 0	
Extra charges, Saderwarid, &c.	39,390 12 0	
Value of Indian Maunds 27,726-27-25 damaged Salt at 4 Annas $8\frac{1}{16}$ Pice per Maund.....	8,199 2 1	
Interest for twelve months on purchase price at 5 per cent ...	5,728 11 4	
		1,67,892 13 6
Net profit....		3,84,374 11 7

B.

	At a duty of Rupee 1-6-0 per Maund.	At a duty of Rupee 1-2-0 per Maund.	At a duty of Rupee 1 per Maund.
	RS. A. P.	RS. A. P.	RS. A. P.
Take quantity sold in Fusly 1272.....3,68,480 Mds	5,06,660 0 0	4,14,540 0 0	3,68,480 0 0
Hire of Salt Gollahs at $\frac{1}{4}$ Anna per Maund.....	5,757 8 0	5,757 8 0	5,757 8 0
Total.....	5,12,417 8 0	4,20,297 8 0	3,74,237 8 0
Deduct.			
Salary of sixteen Measurers at 15 Rupees each, and eight Gumasthas at 20 Rupees each	3,192 0 0	3,192 0 0	3,192 0 0
Net profit.....	5,09,225 8 0	4,17,105 8 0	3,71,045 8 0
Difference as compared with result in Statement A.	1,24,850 12 5	32,730 12 5	.....
			13,329 5 7

137. The most serious objection to the proposal appears to me to be the necessity of maintaining a differential duty on the Western Coast. The duty on the Eastern Coast is now 1 Rupee 6 Annas; that is, this amount represents the estimated difference between the cost of the monopoly Salt to Government on the Eastern Coast, and the price charged by the Government for the article. I believe, that owing to the increase in the price paid for Salt, and in the incidental items included in the cost price of Salt as found stated in paragraph 181 of the Salt Manual, the actual cost of Salt on the Eastern Coast may now approach Annas 2-6, or 3 Annas a Maund but it cannot exceed that amount. If this sum be deducted from the monopoly price of 1 Rupee 8 Annas, and the duty be declared to be 1 Rupee 5 Annas, it would exceed by 3 Annas a Maund the above duty proposed by Mr. Ballard, and by 5 Annas that which I should advocate, as the one, at which alone, I conceive, the experiment on the Western Coast would have a fair chance of success. I believe that the present

monopoly price, presses hardly on the resources of the poorer classes, which constitute the bulk of the population, to enhance it even on the Western Coast, where the people generally are in a better condition to bear an increase of taxation than in any other part of Southern India, would I think place the legitimate article beyond the reach of a greater proportion of the population, diminish the sales, and retard the development of an important branch of our revenue. To exact a duty of 1 Rupee 5 Annas on the Western Coast would, were the Government to recede from the trade, raise the price of Salt at the Coast to 1 Rupee 13 Annas, or 16 per cent. beyond its present price, which is 50 per cent. in excess of what it was five years ago. To reduce the duty on the Western Coast to 1 Rupee or 1 Rupee 2 Annas, and retain it on the Eastern Coast at 1 Rupee 5 Annas is to tax the consumer at the latter place from 15 to 20 per cent. higher than his more fortunate neighbour on the Western Coast. The reduction of the duty on the Eastern Coast to 1 Rupee or 1 Rupee 2 Annas would, should the Government add to it the cost price of the Salt or 2 Annas more, involve a loss to Government of from 17,70,549 Rupees to 25,87,861 Rupees, or from 18 $\frac{1}{2}$ to 27 $\frac{1}{2}$ per cent. of the revenue they derived from Salt in Fusly 1272.

138. In connection with this subject also naturally arises the question of excising the Salt made in Canara. I believe the Collector of Canara would strongly advocate the Government withdrawal from the trade and the excising of the Salt. If 1 Rupee be adopted as the duty to be levied on imported Salt, I presume* the same sum would be fixed on as the excise duty. There could be no greater difficulties or risks in protecting the excised than there would be in guarding and protecting the monopoly Salt, nor would the inducements or facilities to smuggling be greater in the one case than in the other.

139. The cost of the Home made Salt is 13 Rupees 2 Annas a Garce, or 1 Anna 9 Pice an India Maund. The loss by wastage and cost of the contingencies for storing and sale, which would be incurred under an excise system, would raise the charge by 9 Pice, as shown in the margin. If the excise duty equalled the import duty of 1 Rupee 6r 1 Rupee 2 Annas, the manufacturer could bring his Salt at the present rates to market probably from 5 to 6 Annas a Maund cheaper than the importer. The Home Salt is inferior to the Bombay Salt, and can, I fancy, with difficulty compete with it in the inland and foreign market. If the cost of the Salt purchased and wasted and charges of storing alone are taken into account in determining the cost price of this Home made Salt, the cost of producing it might be stated at 2 Annas a Maund, leaving the manufacturer a large margin for profit, or for extending his operations and improving his Salt and driving the foreign Salt out of the market.

140. It was suggested by the Collector of Canara whether it would not be advisable to charge the manufacturer with the cost of guarding and measuring the Salt. This would raise the excise duty† to Rupee 1-0-2 $\frac{1}{2}$ or Rupee 1-2-2 $\frac{1}{2}$. Even at this rate the loss to Government from the difference between the excise and the monopoly would be

and the amount collected on the 850 Garces of Home made Salt under the monopoly would be from Rupees 14,343 to Rupees 27,093.

* I do most strongly advocate the measure, and not only for the reasons stated by you which are perfectly correct, but because it would aid to keep down the price of Bombay and Goa Salt; for the Kundapur Salt would, I think, be sold at 1 Rupee 6 Annas with a handsome profit.—G. L. M.

† The great advantage of this place would be that there would be no objection to any one manufacturing where and how he liked, as far as Government were concerned.—G. L. M.

141. This loss would I doubt not be in a short time made good, by extension of sales, as probably the Salt would be extensively used in curing fish and in other ways which the present high price of Salt precludes its being applied to. Were the excise system adopted in Canara the price of the Home made Salt would act as a check in keeping down the price of the imported Salt, and the excise would be beneficial in defeating combinations and prevent the trade falling into the hands of a few monopolists.

142. Were the price of Salt on the Eastern Coast treated in the same way, and sold by Government at 1 Rupee 3 Annas or 1 Rupee 5 Annas instead of at 1 Rupee 8 Annas, being the duty of 1 Rupee or 1 Rupee 2 Annas added to the total cost of the Salt to Government in purchase, preservation and sale, which is taken at 3 Annas, then I believe Salt could be carried from the Eastern Coast to Malabar, and under-sell imported Salt there, when it rose to 1 Rupee 14 Annas, or 2 Rupees a Garce.

143. I believe it would be better at first to confine the experiment to the withdrawal from the trade,* and the imposition of an import duty of 1 Rupee 2 Annas on Salt imported into Calicut and Canara.

144. Should this part of the scheme succeed, the question of excising the Canara Salt might be considered, and the experiment extended to the pans in South Canara, and subsequently introduced into other Districts as circumstances might suggest.

145. Mr. Ball has in his report recommended several internal and local improvements. These should I think be fully carried out so far as they may refer to the stores which the Government may resolve to retain. They refer to the improvement of the communications and of the store houses.

146. In conclusion I beg to acknowledge the assistance afforded me by Mr. Bates, the Deputy Collector in charge of the Salt in Malabar, and especially the readiness with which Mr. Ballard replied to all my inquiries for information.

APPENDIX.

From G. A. BALLARD, Esq., Collector of Malabar, to T. CLARKE, Esq., 3rd Member of the Board of Revenue, Ootacamund, dated Calicut, 10th August 1863, No. 2,631.

SIR,

1. I have lately had my attention called to the very important question whether, both as affects the public welfare and the Government revenue, the supply of Salt for this District and its vicinity would not most advantageously be left to private enterprise, instead of as now being undertaken by Government.

The subject has been discussed before. The principle was approved, but temporary difficulties prevented its adoption. These have in my opinion passed away. I therefore take advantage of your intended early visit to Malabar on a tour of Salt inspection to lay my views on the subject before you.

2. I premise that the soil and climate of Malabar present considerable difficulties to the manufacture of Salt. After full and independent inquiry on the subject, I would endorse the opinion arrived at by the Board some years ago, that it is inexpedient for Government to take

overt steps to foster the re-introduction of the manufacture of Salt in this District. If hereafter the people show themselves inclined to take it up, it will be time enough to consider the conditions under which the manufacture should be conducted. Under present conditions Bombay Salt, imported *via* Malabar, can be sold at Coimbatore Railway Station (and *a fortiori* to the westward thereof) from two to three Annas the Maund cheaper than Madras Salt. No measures that will materially alter this aspect of affairs suggest themselves to me as likely to be adopted. I assume therefore in the following remarks that we look to Bombay for our supply.

3. At present all the Salt consumed in Malabar, or imported through Malabar for inland consumption, is (with exception too trifling to need notice) imported from Bombay by Government.

* I can't agree in this. All your arguments for the import duty are also in favor of the excising of Canara manufactured Salt, and I see no reasons why the two should not commence together.—G. L. M.

4. The very great advantages that might accrue to Government and the public by throwing this trade into private hands are so obvious, that I imagine we have only to be sure that certain measures provide for the realization of a revenue somewhat commensurate with that we now realize, and an unfailing supply of Salt without undue enhancement of price to the consumer to secure their prompt adoption.

5. With our sea-board, a Railway inland, and communications, far from perfect certainly but opening and improving; it might appear that nothing was easier than to shut the Government Stores and trust to an import duty for revenue, and to competition to regulate price without further care or provision on our part.

If we had not to commence with the first step the others would be easy. If Government Stores had not existed there would be a natural import trade to levy duty on. If monopoly had not disturbed the level of price we might safely trust to competition to find and keep it.

6. But we start not with a natural but with an artificial state of things, and as for State purposes we have so long taken the supply of Salt in hand, our duty and our credit as rulers demand that the steps we take in relinquishing it do not distress or injure the people. We must retain some safeguard against even the possibility of temporary scarcity of supply, and undue enhancement of price, until the new private trade has thoroughly taken root; and our measures must allow a liberal margin of profit to the merchant if we wish the trade to take root kindly. This margin must not altogether be thrown on the consumer. Nothing short of urgent state necessity should lead us to raise the price of a necessary of life already so abnormally taxed as Salt is, and the free consumption of which it is simply criminal to check unadvisedly.

7. At present at our Government Stores we sell Salt for inland consumption at Rupees 1-8-0 per Maund here as on the Eastern Coast.

Our Salt imported from Bombay has on the average cost us 6 Annas per Maund, leaving our net gain (not considering cost of Establishment here) 1 Rupee 2 Annas per Maund.

8. At present if a merchant imports his position is somewhat as follows:—
The cost of Salt at Bombay for export may be taken at 1 Anna per Maund. I calculate the simple carriage charges thence to Malabar to a private trader to average 3 Annas 6 Pice to 4 Annas per Maund; but I know that even the last quotation would not be favorably acknowledged by the merchants, and such calculations must be approximate only. To this, interest of capital, insurance, import duty, and merchant's profit, must of course be added before we arrive at the merchant's selling price here. I see Mr. Robinson considered that 1 Rupee 6 Annas per Maund "is the very lowest rate at which

vide Board's Proceedings, dated 21st June 1858, No. 2,154. Page 9.

"Bombay Salt imported at a duty of 14 Annas per Maund can be sold by private merchants on the "Coast," i. e., he considered 8 Annas the Maund must be allowed the merchant over and above the import duty, but I do not know how much of this 8 Annas he would allot to charges and how much to profit. As above said we have lately been paying 6 Annas per Maund to the merchants who supply our stores. Here there is certain and prompt payment on the whole stock on delivery at the Government stores. The risk is greater in purely private speculation, the capital invested must be large, and the merchant is kept longer out of his returns; but then again he is a freer Agent when dealing with the public, than when Government only is his customer; and I think 6 to 8 Annas per Maund would be a fair price for the merchant to realize on this Coast above the import duty. The import duty is now 1 Rupee 6 Annas per Maund. So, if this duty is continued, at Mr. Robinson's calculation, the merchant's lowest selling price at our ports must be Rupees 1-14-0, and at mine (average) Rupees 1-13-0 the Maund, to make his trade remunerative. I hope never to see these prices ruling in Malabar.

9. What therefore I venture to propose is that we rest content with our present direct profit of 1 Rupee 2 Annas per Maund, and secure all the advantages arising from throwing the trade into private hands, with the single disadvantage (which I believe will be only temporary) of the probability of a slight rise in price to the consumer at first. And this I think can be done by raising the selling price at our Coast stores to 1 Rupee 12 Annas, and lowering the import duty to 1 Rupee 2 Annas per Maund.

10. As already said I do not think the position we are in justifies us in risking the possibility of a scarcity of supply, or great enhancement of the price, of Salt. To private enterprise and competition, when developed, we may confidently trust. But for a time we must continue to hold a supply of Salt in our own hands as a safeguard. By engaging not to sell at a lower rate than 1 Rupee 12 Annas per Maund we allow enterprise fair scope and we trust seldom or never to sell at that price, as we look to competition to throw abundance of Salt into the market at a lower rate.

11. The precise rate at which the import duty should be fixed may be considered debatable ground. As we now realize, without much pressure, a fine revenue from our sales of Salt I take the profit we at present derive, as a standard. We shall thereby certainly realize our present revenue, and in all probability a considerably larger one. We shall do this with the satisfactory feeling that the increase is due very slightly if at all to increased price; that beyond a narrow limit it will be due to increase consumption, and be accompanied consequently not by privation to the poor, and dissatisfaction to all but by the freer use of a health bearing commodity. Are we to endeavour to force enhanced profits from enhanced taxation, or to open a channel for them to flow in gradually from increased consumption?

12. To shut our stores and to retain the duty at 1 Rupee 6 Annas per Maund is virtually to increase taxation. It will raise the price to the people at the very least to 1 Rupee 12 Annas or 1 Rupee 14 Annas per Maund. Of course every Anna of increased duty tends directly to check and clog competition in the trade, as requiring *pro tanto* the command and investment of larger capital. I do not say that if the duty is retained at 1 Rupee 6 Annas per Maund merchants will never be got to embark in the trade. But we should have to raise our selling price at the stores to Rupees 2 per Maund; only the wealthier merchants would embark in the trade; there would be less competition and private sales would keep close up to the check price at the Government stores. The increased profit per Maund would probably keep the Government revenue from sinking; but it would be at the cost of general discontent, of privation to the poor, and of checking a consumption which when we look at the question not merely as Revenue Collectors, but as rulers, it is our duty in every way to facilitate.

13. With the duty at 1 Rupee 2 Annas per Maund I fear there will be an increase in the market price of Salt at first; but I believe that with this rate competition will in due course bring prices to much about their present standard.

Establishments now come to about Rupees 6,000 annually.

14. I need say little here regarding the saving to Government in the cost of Establishments, though that eventual advantage must by no means be lost sight of.

Without expressing a decided opinion at present I think that if the change I propose be approved it might be brought into operation from the 1st January 1864, and that it will not be necessary for Government to keep up its stores for more than a year and a half, or two years from that date.

15. If the change I advocate be approved it will in all probability be considered desirable to introduce similar arrangements in South Canara.

16. It will be most desirable to induce the Travancore and Cochin Circars to raise their import duty on Salt to our standard. The lower we keep our standard the easier this will be; a strong argument in favor of not fixing it above 1 Rupee 2 Annas per Maund.

No. 392. ORDER THEREON, 27th February 1864, No. 358.

Communicated to the Board of Revenue for the early expression of their views, especially on the important subjects discussed in paragraphs 78 to 144.

(Signed) J. D. SIM,
Secretary to Government.

No. 392 A. Read the following Proceedings of the Board of Revenue, dated 21st January 1864,
No. 406:—

Read the following letter from the Acting Collector of Bellary, dated Hudgally, 5th December 1863, No. 171.

1. With reference to the remarks of Government, communicated with the Proceedings of the Board of Revenue dated 11th November 1863, to the effect that three Treasuries in one Town (i. e., Bellary) seem quite unnecessary, I have the honor to report that the correspondence noted in the margin, fully explains why

there are two Hoozoor Treasuries at Bellary Town and Fort.

2. For public convenience, disbursements are made at the Treasury in the Collector's Office, while the reserve cash is lodged in the Fort near a Military Main Guard.

3. The third Treasury is the small cash chest of the Talook, which may, in my opinion, be moved to the Collector's Cutcherry, so as to relieve any of the Cusbah station guards, if indeed there are any specially kept there, for the cash chest, besides those necessarily forming a guard on the Subsidiary Jail within the Talook Cutcherry.

4. Whether it would be worthwhile to hamper the Collector's Office Treasury with subordinate Talook receipts and disbursements, and a separate chest, when there is much business to be transacted in the payment of the whole of the large body of troops at the station, besides Civil salaries, and mercantile bills, in order to save the services of a few Policemen, is for the Board to consider.

5. To accommodate the whole of the Treasure, Stamps, &c., would require more room than is afforded by the arrangement of the under part of the Collector's Office as a disbursing Treasury. Further enlargement would be required, and in that case the point is to be considered.

6. Viz., whether the removal of the whole treasure out of the Fort is a desirable arrangement. In a case of emergency, there might be a necessity for having the bulk of the treasure under Military protection. I observe suggestions made for making stations defensible; this however is for the consideration of Government in a Military point of view.

7. I am under the impression that the Board decided the question of the removal of the whole Treasure from Military protection in the negative, as it would require an extra Police guard; but at a large Military station, the treasure is a concern of the Military as well as of the Civil power.

8. I think the question rests on a larger basis than the consideration of saving the services of a few Policemen, and I would suggest its being considered in the Military Department. The Fort is defensible, and it is, and I believe, always will be, while a Military station, occupied by the Main Guard—the Main Guard and Treasury are close, almost touching—why not let the sentinel on guard patrol, as indeed he does, in front of the Reserve Treasury, which is seldom opened except when examined, and for taking out, or putting in treasure. The Police might be thus relieved from the custody of a building, which the Military have to guard by their immediate proximity. Not an extra atom of work, so far as I am aware, would be required by this arrangement from the Military.

9. I would therefore recommend that the question be considered in the Military Department, as to the charge of the Fort Treasury by the Main Guard, and consequent relief of the Police from that guard.

*Proceedings of the Madras Government, Revenue Department,
29th February 1864.*

10 Next, that there be no extra guard for the small cash chest in the Talook Cutcherry beyond what the Talook Cusba demands, as the Sub-Magistrate's head quarters, place of Office records, and Subsidiary Jail, and if the Police do not think that the cash chest would be safe under these conditions, that it be removed to the Collector's Treasury at the hazard of some crowding and inconvenience.

11. In this manner the Police guard would be reduced to that sufficient for a single Treasury, and thus carry out the views of Government, as expressed in their remark.

1. Ordered that the above letter be submitted to Government, with reference to their Order, No. 2,011, dated 9th November 1863.

2. The Board are of opinion that it is highly desirable under existing circumstances, to retain all the three Civil Treasuries at Bellary.

3. With the exception of the Police Guard no Establishment is attached to the Treasury at the Fort, in which the bulk of the cash is deposited. It is seldom opened and that merely for examination and for putting in or taking out treasure, and the presence of a regular Military Guard on the spot affords that security which was considered desirable when it was first determined to keep the cash in the Fort. A very small Police Guard (if indeed any is necessary) would suffice for this Treasury, as the building in which it is located and that of the Main Guard are contiguous, and the sentinel on guard can patrol in front of both buildings at one and the same time, as in fact he does at present. On the other hand, the removal of all the cash to the Hoozoor Cutcherry would save no expense. The employment of an extra Police Guard there would be necessary; and the building would have to be enlarged, if a new building were not considered indispensable.

Board's Proceedings No.	97, January 8, 1862.
Do. do.	3,049, May 12 "
Do. do.	4,361, July 5 "
Do. do.	4,836, " 25 "
Do. do.	4,464, " 21 1863.

5. From the correspondence noted in the margin, copy of which is herewith forwarded, the Government will see that with the view of promoting the convenience of the public who were put to unnecessary trouble in consequence the Board considered it necessary to sanction* the retention of at first a fortnight's and subsequently of a month's supply of cash in the

of all the cash being located so far away (more than half a mile) from the Collector's Cutcherry, the Board considered it necessary to sanction* the retention of at first a fortnight's and subsequently of a month's supply of cash in the Collector's Cutcherry, which was thenceforward considered a branch Treasury: and although the Board would have preferred the location of the entire Treasury at the Hoozoor Cutcherry, as is usual in other Districts, the present arrangement in Bellary was ultimately approved, as the Hoozoor Cutcherry has not accommodation for so large an amount of treasure as seven or eight lacs, and if any change were made, a new building at a cost of three or four thousand Rupees would have to be provided, as well as a much stronger Police force than is at present required, without obtaining the same security as now is afforded for the cash in the Fort by the presence of the Military there. It is also essential to the efficient despatch of business that the Account Department should be in close proximity to the Treasury, and the building in the Fort is too small to accommodate that Department which is now conveniently situated near the Branch Treasury in the Hoozoor Cutcherry.

6. As there is already much business devolving on the Treasury in the Collector's Office, the Board would not recommend the transfer to it of the Talook Cash Chest which contains but a small sum, and can be guarded by sentries supplied from the General Guard furnished to the Talook Cutcherry. It is an important point to keep the Talook cash transactions distinct from those of the Hoozoor, and this can be best attained by the present separation of Treasuries.

*Proceedings of the Madras Government, Revenue Department,
29th February 1864.*

7. Under the above circumstances, the Board recommend that the present Treasury arrangements be allowed to stand, but that the feasibility of withdrawing the whole, or at least the greater part of the Police Guard from the Treasury in the Fort, by having the Treasury there under the Military Main Guard be considered in communication with the Military Department.

No. 393. ORDER THEREON, 29th February 1864, No. 358 A.

1. The three Treasuries at Bellary are,
 - I.—The Tahsildar's.
 - II.—The Collector's.
 - III.—The Reserve in the Fort.

2. The Tahsildar necessarily requires a small cash chest, but the ordinary Police force which must be maintained to guard the Subsidiary Jail attached to his Office, the records, &c., would seem quite sufficient, if the building is, as it should be, reasonably secure. A special guard seems quite unnecessary.

3. The Collector's cash chest cannot be dispensed with, the Treasury in the Fort will not accommodate the Account Department, and, if it could, it would not be desirable to remove the latter from the Collector's Office. Two courses are open, viz., to make over the custody of the Fort Treasury to the Military as suggested by the Collector, or to provide a safe Treasury, large enough to receive the whole of the Treasure in the Collector's Office. The Inspector General of Police will be requested to submit his opinion on these alternatives, and to state what saving of Police guards would result from adopting either.

(Signed) J. D. SIM,
Secretary to Government.

No. 394. Read the following letter from R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 22nd February 1864, No. 265/10:—

SIR,

Referring to the Orders of Government noted in the margin, I have the honor to request that

11th January 1861, No. 87.
31st July 1862, No. 1,632.

Mr. R. J. Melville, Officiating Deputy Director of Revenue Settlement, may be appointed a Sub-Collector in the Districts of Kistna, Cuddapah and Kurnool, his jurisdiction of course

extending only to cases connected with the Survey and Settlement. The party which Mr. Melville is about to join is engaged in all the three Districts named.

No. 395. ORDER THEREON, 29th February 1864, No. 359.

Under Section 31 of Act XXVIII of 1860, the Governor in Council is pleased to appoint Mr. R. J. Melville, Officiating Deputy Director of Revenue Settlement, to be a Sub-Collector in the Districts of Kistna, Cuddapah and Kurnool, his jurisdiction extending only to cases connected with the Survey and Settlement.

(Signed) J. D. SIM,
Secretary to Government.

*Proceedings of the Madras Government, Revenue Department,
29th February 1864.*

No. 396. Read the following letter from Colonel S. O. E. LUDLOW, Acting Consulting Engineer Irrigation and Canal Company, to Colonel C. A. ORR, R. E., Secretary to Government, Department Public Works, dated Saint Thomé, 9th September 1863, No. 60 :—

SIR,

1. I have the honor to forward for the information of Government, a letter* from the Agent, conveying his opinion on the subject of the proposed transfer of the Nundial tank to the Company, and detailing the terms on which he thinks such transfer should be made.

2. There has been some misconception on both parts with regard to the circumstances of this case, which it appears hardly necessary to remark upon further than that the intention of the Chief Engineer does not appear to be to carry the canal through the tank, but above it, and the main advantage which he has in view by obtaining possession of the tank, is to avoid the construction of a costly and inconvenient aqueduct across its present supply channel. Another advantage would of course be the possession of a reservoir, which, commanded by the canal, could be kept full to the close of the season, thus affording the means of irrigating a much larger extent of second crop land than is now the case.

3. It appears to be pretty certain, as Mr. Minchin observes in paragraph 11 of his letter, No. 32, to the Board, dated 2nd March 1863, that the operations of the Company will eventually necessitate the lowering of the present wet assessment, and when this comes to pass, the revenue at present derived by Government from the Nundial tank will be materially diminished.

4. I think, therefore, that it would be practicable and fair to effect the transfer of the tank to the Company on the terms proposed by Mr. Minchin (vide paragraph 19 of his letter†) in the case of the Byap-goodoor tank, viz., that the Company should be bound to provide Government free of charge with water for the cultivation of the existing Ayacut, and that they should be credited with the water rate for any after increase of irrigation.

5. The Company in consideration of the advantages which they would receive by the transfer, to undertake to keep the tank in repair.

6. Government would lose nothing by this arrangement as they would be furnished with water for all land now cultivated, for which they can charge the Ryot at existing rates as long as they may think fit, and they would further be relieved of the expense of repairing the tank.

Referred to the Revenue Department, with reference to the Order in that Department, dated 13th June 1863, No. 1,033.

Chepauk,
12th September 1863.

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government, D.P. W.

No. 397. ORDER THEREON, 29th February 1864, No. 360.

As it now appears that the Irrigation Company's Canal is not to pass through the Nundial Tank, the transfer of the latter to the Company is no longer necessary, and as there are considerable difficulties connected with the assessment levied on the lands irrigated by it, the Government resolve to retain it in their own hands.

(Signed) J. D. SIM,
Secretary to Government.

No. 398. Read the following Proceedings of the Board of Revenue, dated 18th February 1864, No. 1,075 :—
Read the following Tabular Report from the Acting Collector of North Arcot, dated Chittoor, 10th December 1863, on a lapsed Yeomiah in the District of North Arcot.

Case number.	Talook and Village. Extent and value of the entire Inam.	When and by whom granted. Name of the original grantee. Sunnads and other documents in support of the grant.	Nature of the grant, charity or service; if service tenure of the duty prescribed by grant.	Name of the last holder; date of his decease, and the relation-ship in which he stood to the grantee.	Share enjoyed by the deceased and that held by other members.	Family left by the deceased; name and age of the parties; their circumstances; and the means of subsistence possessed by them.	Recommendation of the Collector, and the grounds on which it is made.
1	2	3	4	5	6	7	8
618	Ready money allowance at Rupees 29-8-0 per annum for teaching Persian and Arabic languages to Mussalmen boys in the village of Mailcooppam in Wallaja Talook.	Sunnud given by Nabob Wallaja to Syed Jalai, dated 14th Rabelavel Hiziry 1177, corresponding with the 23rd September A. D. 1763.	For instructing Mahomedan boys.	Goolam Mohadeen, son of the original grantee, died on the 13th December 1862.	The whole amount of the allowance was held by the deceased for the purpose particularized in column 4.	Years. 1. Cawder Hoossain alias Syed Ahomed, brother of the deceased..... 40 2. Sabdul Hoossain, son of do..... 22 3. Manaver Hoossain, do. of do..... 16 4. Goolam Dusta-gheer do. of do... 6	The last incumbent, in whose name the Yeomiah was registered under the sanction of Government dated 15th May 1835, died in December 1862, and his sons being then unable to fill the office of teacher, they all unanimously agreed to register the allowance in the name of the brother of the deceased (No. 1) the whole family being undivided, and he being a competent school-master. The Tahsildar of Wallaja has reported that sanction be granted for the second Kist of Fusly 1272 to first Kist of Fusly 1273.

ed that he has performed his duties efficiently ever since the demise of the last holder. I would therefore recommend that the registry of the Yeomiah in the name of Cawder Hoossain alias Syed Ahomed, and its payment to him from the date of his brother's death with all arrears, subject to the audit of the Civil Paymaster.

1. Ordered to be submitted for the Orders of Government.

2. Under the circumstances stated in column 8 of the above Statement, the Board of Revenue recommend the registry of the Yeomiah in the name of Cawder Hoossain alias Syed Ahomed, and its payment to him from the date of his brother's death with all arrears, subject to the audit of the Civil Paymaster.

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*Proceedings of the Madras Government, Revenue Department,
29th February 1864.*

No. 399.

ORDER THEREON, 29th February 1864, No. 361.

Sanctioned.

(Signed) J. D. SIM,
Secretary to Government.

The following papers are ordered to be recorded, dated 29th February 1864, No. 362 :—

From the Secretary to the Board of Revenue, dated 20th January 1864, No. 398.

Intimating that no refunds of Postal charges were sanctioned by the Board during the past year.

Proceedings of the Madras Government in the Financial Railway Department, dated 20th January 1864, No. 30.

Sanctioning compensation for the lands taken in the Kangundy Zemindary of North Arcot District on account of the Bangalore Branch Railway.

Proceedings of the Board of Revenue, dated 21st January 1864, No. 415.

Submitting a letter from the Collector of Kurnool regarding the cultivation of the Imphee Seed in his District.

From the Secretary to the Board of Revenue, dated 25th January 1864.

Average Bazaar prices of Grain and Salt per Madras Garco, and Rain Report of all the Districts of the Madras Presidency for the month of December 1863, Fusly 1273.

Proceedings of the Madras Government in the Financial Railway Department, dated 27th January 1864, No. 52.

Sanctioning the compensation paid by the Collector of Salem for Inam lands taken up for the Railway in that District.

Proceedings of the Board of Revenue, dated 28th January 1864, No. 547.

Submitting a letter from the Collector of Madura stating that he has already reported upon the results of the experimental cultivation of Foreign Cotton seed.

Proceedings of the Madras Government in the Public Works Department, dated 1st February 1864, No. 333.

Recording, with reference to a previous order, Proceedings of the Board of Revenue, relating to the results of the Pennair Aicut works in Nellore.

*Proceedings of the Madras Government, Revenue Department,
29th February 1864.*

Proceedings of the Madras Government in the Public Department, dated 2nd February 1864, No. 119.

Passing orders on the results of the Quarterly Examination of Civil Servants, and attaching the within mentioned Officers to certain Offices for a period of six months with the view of giving them an insight into the manner in which business is transacted in the Presidency Offices.

Proceedings of the Madras Government in the Financial Railway Department, dated 2nd February 1864, No. 58.

Sanctioning Rupees 70 being the amount of compensation paid by the Collector of Cuddapah on account of lands taken up for Railway.

Proceedings of the Madras Government in the Public Works Department, dated 11th February 1864, No. 421.

Recording letter from Superintending Engineer, 4th Division, pointing out that the cost of the Conservancy Establishment for North Arcot as sanctioned by Government is 3,504 Rupees and not 5,877; as given in the Board's Statement.

Proceedings of the Madras Government in the Public Works Department, dated 11th February 1864, No. 424.

Requesting the Board of Revenue to report on the proposals to connect the Chunambat Pans with Trunk Road No. 8 and of constructing a direct road to Mercanum.

Proceedings of the Board of Revenue, dated 8th January 1864.

Submitting the Board's Proceedings called for in the Order of Government, dated 17th December 1863, No. 2,316, remarking on the return of dismissals of Public servants submitted by the Board for the latter half of 1862.

Proceedings of the Madras Government in the Public Department, dated 11th February 1864, No. 155.

Sanctioning certain arrangements proposed by the Supervisor Government Press for the Secret Department of that Press.

Proceedings of the Board of Revenue, dated 9th February 1864, No. 891.

Submitting letter from the Collector of Salem reporting that Mr. Cammiade has agreed to take up the Karara Sholah under the conditions prescribed by Government.

*Proceedings of the Madras Government, Revenue Department,
29th February 1864.*

Proceedings of the Board of Revenue, dated 6th February 1864, No. 840.

Submitting letter from the Collector of Salem, forwarding the Decree passed by the Civil Judge in Appeal Suit No. 61 of 1863 in O. S. No. 13 of 1862, instituted by Sookavana Moodelly of Salem.

Proceedings of the Madras Government in the Military Department, dated 17th February 1864,
No. 552.

Furnishing to the Board of Revenue a copy of the Order relating to Military Pensions.

Proceedings of the Madras Government in the Financial Department, dated 30th January 1864,
No. 75.

Communicating letter from the Accountant General on the subject of crediting all fees or quit-rents received for the payment of Village Servants to Land Revenue.

Proceedings of the Madras Government in the Judicial Department, dated 24th February 1864,
No. 243.

Communicating letter from the Commissioner of Police on the subject of employing the Police in inquiries connected with Civil Suits.

Proceedings of the Madras Government in the Public Works Department, dated 7th September 1863, No. 2,578.

Communicating a Memorandum from the Consulting Engineer, Irrigation and Canal Company, stating that the opinion of the Agent on the proposed transfer of certain tanks in Kurnool to the Company, will be submitted shortly.

