M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 880 Press ~~Mis.~~

317-318

Dated 18—4— 1861.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
18th April 1861.

No. 317. Read the following Proceedings of the Madras Government in the Military Department, dated 28th March 1861, No. 1,152 :—

Communicate order passed on correspondence relating to the supplies of Arrack, Beer and Tea to the European Soldiery. (Vide Military Proceedings, 28th March 1861, Nos. 503—510.)

No. 318. ORDER THEREON, 18th April 1861, No. 880.

Ordered to be communicated to the Board of Revenue for information.

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

PROCEEDINGS OF THE MADRAS GOVERNMENT.

From the Military Auditor General and Controller of Military Finance, dated 22nd January 1861, *No.* 44. — Recorded in Proceedings of Government, 25th January 1861, No. 338.

From do. do. dated 18th and 30th January 1861, *Nos.* 32 *and* 87. — Recorded in Proceedings of Government, 1st February 1861, No. 427.

Read again the papers noted in the margin.

Read also the following papers:—

From the Military Auditor General and Controller of Military Finance Fort Saint George, 15th February 1861, *No.* 144; *to the Secretary to Government, Military Department, Fort Saint George.*

In continuation of my letter to your address, No. 44, of the 22nd ultimo, I have now the honor to submit a report on the supply of "Malt Liquor" by the Commissariat, to the European Soldiery serving in this Presidency.

2. Malt liquor does not form a part of the Soldier's rations, but Government provides him with a quart of Porter or Ale, daily, and a dram of spirits or two drams, and no Malt liquor, at a certain fixed and very moderate rate; it is supplied by the Commissariat to Canteens as required, and its sale is restricted by regulation to those quantities.

3. On the 1st of May of each year, Commanding Officers of Regiments are required to furnish Executive Commissariat Officers with Statements of the number of Hhds. of Porter and Ale which will be required during the following year; from these Statements the Commissary General prepares a general requisition which is forwarded to the Secretary of State, who enters into contracts with the Brewers, and forwards the supply to India. The present rate is Rs. 40 per Hhd.; inclusive of all charges for Freight, landing, &c., &c.

4. The Commissary General in his letter to my address, No. 4488 of the 1st instant, informs me, that the supply expected from England for the official year 1861-62, is Hhds. 17,595; and in his letter of the 5th idem, he states that the probable quantity remaining on hand on the 1st May 1861, will be Hhds. 4,370, so that, the quantity available for the consumption of the year will be Hhds. 21,965, which at the contract price of 40 Rupees per Hhd., is in money value equal to Rupees 8,78,600.

5. Thus the supply of Malt liquor for the Army forms a very large item in the Commissariat expenditure, under existing circumstances it becomes necessary to consider whether the large outlay cannot be reduced, by economical measures, and the more especially as the article is a perishable one, and will not keep good, and wholesome for more than a year or a year and a half.

6. The Government is under no obligation to provide more than one quart a day to those who are entitled to it; it is indispensably necessary that more than this quantity should not be included in the Statements, which Commanding Officers send in on the first of the official year, and in making out these Statements, allowance should be made for the average number of sick, while the number to be provided for, should be restricted to the actual, and not the established, strength.

7. The Commissary General has favored me with a list of these Statements showing the strength of the Corps or Detachment, and the requirements of each: I have had the lists tabulated showing the maximum admissible according to the strength given, and the quantity in excess thereof; according to this Statement it will be observed that the quantity required by the Canteens is 17,996 Hhds.; but when the calculation is made, according to the authorised quantity and the strength given, it amounts to 14,855 Hhds. only: and when from this is deducted the quantity expected to be in hand on the 1st May 1861, *viz.*, Hhds. 4,370, the actual requirement from England should not have exceeded Hhds. 10,485 instead of Hhds. 17,996, the difference in money value at 40 Rupees per Hhd. being three lacs of Rupees;—in the requisitions there is no mention made of Burmah, and no provision has apparently been made for the supply of Malt liquor to the Troops serving there, but assuming that the Hhds. 17,996 includes such supply the excess of requirement would still amount to about two lacs of Rupees.

8. In considering the supply of this article, the present may be deemed a fitting time for Government to take into consideration whether it would not be more advantageous to open the contract for the supply, to all India, instead of confining it, as it is now, to England; all

contracts of this nature should, I conceive, include the cost of carriage and incidental charges, to the place where the article is required, and this can only be done, if the contract is local or Indian ;—as a general rule services of the kind, for carriage, &c., are performed cheaper by individuals than by Government Agency, while the latter tends to keeping up large permanent Departmental Establishments ; again in support of this view, it may be urged that, as three of the large Military stations, Jaulnah, Secunderabad and Nagpore, are situated nearer the Bombay than the Madras market, the supply should naturally, and could more economically, flow from the former. But admitting that it is considered desirable to continue the existing practice of the supply being sent direct from England, it would be more economical to send it to Bombay for dispatch to those stations, than to Madras : and if any difficulty was experienced in obtaining the services of the Bombay Commissariat Department to receive and dispatch it, one of the Executive Officers of the Madras Commissariat might be sent to Bombay for the purpose.

9. To exemplify the necessity of some such remedial measure, I will take the case of the supply for the European Troops at Nagpore.

10. The requisition for the supply there, is given at Hhds. 1,790, while the Commissary General gives as the quantity likely to remain on hand there on the 1st May 1861—Hhds. 800 : the prime cost of both at Rupees 40 a Hhd. would be Rupees 1,03,600 ; the carriage there, and other expenses, would amount probably to as much more : and thus the computed cost of the supply of Malt liquor for the year 1861/62 and according to the strength given (877 men) would be more than their Pay. These conclusions, as regards the expense of carriage, are taken at a rough estimate ; I have no means of obtaining data within a reasonable period, but what I have stated will, I trust, show how necessary it is, to devise measures of economy as regards the supply of this article, and especially at distant stations ; as regards economizing, the quantity required for the Troops at Kamptee, it will be seen from the tabulated Statement, that according to the strength given, the number of Hhds. should be 1,271 instead of 1,790, and as it is computed that there will be Hhds. 800 on hand on the 1st May 1861, all that is required for the consumption of 1861/62, is the difference, *viz.*, Hhds. 471 ; allowing therefore a wide margin for contingencies 520 Hhds. in addition to the 800 already there ought to be ample, and more should not be dispatched.

11. To recapitulate what I have stated, I would observe briefly, that as Beer is an article that will not keep good more than a year and a half after landing, the supply should correspond as near as possible to the year's consumption ; the requisitions should be confined strictly to the regulated allowance per man of a quart a day, according to actual strength, deductions being made for the average number of sick, and a due allowance given for men who take two drams of Arrack per diem, and who are not entitled to any Malt liquor.

12. If these conditions were strictly attended to, and the supply for the stations I have named above dispatched from Bombay instead of Madras, I feel satisfied that two or three lacs of Rupees might be saved annually in the supply of this article alone.

13. It is now too late to take any step as regards the quantity to be received from England this year, but I would suggest for the consideration of Government, that the Commissary General be required to confine the supply to the actual requirement, and would further submit that it might be desirable to call the attention of Commanding Officers to the provisions of the Canteen Regulations as published in G. O. C. C. 17th August 1855, and with reference to paragraph 22 thereof, to intimate to them that more than the quantities therein laid down of Arrack and Malt liquor would not be provided by Government, and the supply for the year 1861/62 would therefore be strictly limited to the actual quantity allowed by regulation.

14. The necessity for some such intimation is shown in the requisitions from Her Majesty's 43rd, 1st Madras Fusiliers, 2nd European Light Infantry, and 3rd European Regiment in addition to Her Majesty's 91st Regiment, which has been already noticed ; the excess of requirement in these Regiments being nearly 3,000 Hhds., at a money value of upwards of a lac of Rupees, calculated at the prime cost of Rupees 40 a Hhd.

15. The Commissary General from the seventh paragraph of his letter to my address, No. 4551 of the 5th instant, is under the impression that he has no alternative but to comply with these requisitions, but I would submit that like all other requisitions involving an outlay of public money, it is necessary that they should be kept within their legitimate bounds, and this becomes absolutely requisite under the existing state of the Finances.

16. I have to apologise for the length to which this communication has extended, but the question involved is one of importance at the present time, when every item of expenditure requires to be carefully and fully scrutinised.

From the Deputy Assistant Commissary General, Trichinopoly, 23rd December 1860, *No.* 355; *to the Commissary General, Madras.*

No 3975, *dated* 20*th December* 1860.

With reference to Captain Macdonald's letter, I have the honor to inform you that the quantity of Malt liquor is that indented for by the Officer Commanding 2nd European Light Infantry, and the C. Company 2nd Battalion Artillery, as forwarded to you on the 29th May last; an explanation of the large quantity indented for compared with the usual consumption was called for at the time, and I was informed that the 2nd European Light Infantry would probably by next year be completed to its full strength by the occasion of Recruits, and the quantity indented for was that allowed a full Regiment.—*Vide* copy of letter annexed.

Dated 15*th May* 1860.

From the Officer Commanding 2nd European Light Infantry, Trichinopoly, 15th May 1860, *to the Acting Deputy Assistant Commissary General, Trichinopoly.*

Calling for a Report as to the cause of the estimated probable quantity of Malt liquor required for the use of Her Majesty's 2nd European Light Infantry, for 1861-62, *being considerably more than that required for the present official year.*

With reference to your letter of the 12th instant, No. 328, subject as per margin, I have the honor to enclose a memorandum by which it will be seen that the estimated probable quantity of Malt liquor required in 1861-62, for the use of the Regiment under my Command, as exhibited in my letter No. 237, dated 10th instant, is under the authorised quantity of one quart per man per diem for the established strength of the Regiment.

2. The Estimate for 1860-61 showed only 900 Hhds., because the Regiment had been greatly reduced by the numerous discharges which took place in that year, and the actual expenditure, namely, 273 Hhds. in 1859-60, is accounted for by the men having been placed on half allowance for a considerable period, owing to the Commissariat Department having been unable to furnish the full supply.

Memorandum.

Serjeants.....	56	Establishment of the Regiment.
Bugle Major.....	1	
Buglers.....	20	
W. P. Buglers...	20	
Corporals..	50	
Privates.....	800	
	947	Total quarts per diem.

One quart per man

3 65

4735
5682
2841

214) 345655 (1615 Casks.
214

1316
1284

325
214

1115
1070

45

TRICHINOPOLY, 14*th May* 1860.

(Signed) W. P. DEVEREUX, Captain,
Presdt. Canteen Committee H. M.'s 2nd E. L. I.

From the Commissary General, Madras, 1st February 1861, *No.* 4488; *to the Military Auditor General and Controller of Military Finance, Fort Saint George.*

Dated 28th January 1861, *No.* 75.

I have the honor to acknowledge the receipt of your letter on the subject of Beer and Tea supplied to the Troops serving in this Presidency.

Beer.

2. Malt liquor is received from England under a contract between the Home Authorities and the Brewers. It is delivered into the Commissariat Stores or at the Sea Custom House yard, free of all charges, at a rate stipulated in the Deed of Agreement, Home Freight being included therein.

3. Estimates received from Commanding Officers are checked in this Office, and they never exceed one quart per man per day.

Hhds. 6274.

4. The annual consumption for the year 1858-59, is given in the margin, as received from the Auditor of Commissariat Accounts, but for that for 1860-61, I have no information, probably Lieutenant Colonel Budd will be able to afford you the information required.

5. The quantity likely to be in Store at the following stations on the 1st of May 1861, is given below.

At Madras there will be about one month's supply.

Bangalore	do.	three	do.		also for Wellington.
Trichinopoly	do.	do.	do.	do.	
Bellary	do.	four	do.	do.	
Secunderabad	do.	six	do.	do.	
Kamptee	do.	nine	do.	do.	

Jaulnah not known—the Troops will probably be relieved.

Cannanore there will be about three months' supply.

Vizagapatam	do.	do.	do.

Straits—no information.

Burmah—no information.

6. The quantity expected from England is Hogsheads 17,595, according to Estimates received from Commanding Officers of Corps &c.

7. Charges for establishment, carriage hire, hired labor, &c., will amount to about Rs. 68,673.

8. Tea is obtained by contract. The quantity of Tea in hand at the time the present contract commenced, was lbs 97,400.

9. The annual consumption of Tea is lbs. 1,87,481, and expenses under the head "Tea supplies."

Purveyor at 10-8 per month...	126	0	0
Coolies..	204	10	4
Freight.....	1,064	14	0
Cart-hire.	1,300	0	0
Packing charges.	283	11	9
Total per annum...	2,979	4	1

10. All Commissioned Officers, Warrant Officers and Staff Serjeants are allowed Tea at the following rates, *viz.*

Officer.....	1	12	0
Warrant Officer.	1	2	0
Staff Serjeants.....	1	1	0
Men...	1	0	3

Officers, &c., are charged in excess of Government rate as follows:—

Officer...	0	11	3
Warrant Officer...	0	1	9
Serjeants...	0	0	9

From the Commissary General, Madras, 5th February 1861, *No.* 4551; *to the Military Auditor General and Controller of Military Finance, Fort Saint George.*

I have the honor to acknowledge the receipt of your letter, and with reference to the 4th paragraph thereof, to forward copy of a Register of indents for Malt liquor
2nd February 1861. required for the use of the Troops during the year 1861-62.

2. I have not as yet received the result of receipts and sales of Malt liquor for 1859-60, and have this day applied to the Auditor of Commissariat Accounts for the same.

3. I beg to enclose a memorandum prepared from information I have, of the quantity of Malt liquor likely to remain at Madras, and at the Out-stations on the 1st of May 1861. You are I believe aware that Stock Returns of receipts and expenditure are forwarded by Commissariat Officers direct to the Commissariat Auditor.

4. It appears to me that the Regiments which have indented for Malt liquor do not draw their monthly supplies in proportion to their requisitions, and I beg to cite a few instances.

5. Her Majesty's 43rd indented for 1,700 Hhds. of Porter for twelve months or 141⅔ Hhds. for a month, but during the past nine months, they have only drawn 658 Hhds.

6. The Troops at Secunderabad indented for 5,239 Hhds. or 444 Hhds. per month, but from a memorandum received from the Commissariat Officer at that station, of the Stock in hand on the 1st January last, 738 Hhds. were in Store and stated to last three months only.

7. The above remarks apply to the Troops at Kamptee and other stations, and I have no alternative but to be prepared to meet these Indents so long as they do not exceed one quart per man per day.

8. In the Indent for Trichinopoly there appears to be a small increase to a quart per man, per day, with reference to the strength of the Troops stationed there in June 1860, but the cause of it is explained in the accompanying copy of correspondence.

9. The consumption of Malt liquor depends upon the taste of the Soldier and the state of his purse.

10. I beg to enclose copy of the Deed of Contract now existing for the supply of Tea. Paragraph 3 of your letter, was not understood as requiring a copy of the contract.

[*Statement*

Comparative Statement showing the requisitions made by Commanding Officers of Corps and Detachments on the Commissariat for Malt liquor during the year 1861-62, *and the quantities each are entitled to according to the strength exhibited, and according to existing Regulation with the computed Stock on hand on the* 1st *May* 1861.

Stations.	Corps or Detachment.	Strength as given in the Regulation.	Porter, Hhds.	Ale, Hhds.	Total of Malt Liquor.	Quantity according to strength, Hhds.	More than is sanctioned by Regulation, Hhds.	Stock expected to remain on the 1st May 1861.	Remarks.
Mount.....	Madras Artillery...	230	220	200	420	334	86	0	
Cannanore.	Her Majesty's 66th...	804	300	300	600	1165	0	500	
Wellington... ...	Her Majesty's 60th...	914	1400	0	1400	1324	76	450	
Do. ...	Convalescent Depôt. ...	0	100	0	100	0	0		
Poonamallee. ...	Depôt Canteen.....	0	120	0	120	0	0	0	
Arcot...	Euro. Infantry Depôt...	0	60	60	120	0	0	0	
Jaulnah...	B Troop Horse Arty...	67	72	0	72	97	0	0	
	3rd Madras Euro. Regt.	272	600	0	600	395	205	0	
Trichinopoly. ...	2nd Euro. Light Infantry.....	588	1489	100	1589	852	737	250	
	Artillery.....	58	36	48	84	84	0		
Secunderabad....	H. M.'s 1st Battalion 1st Royal Regt... ...	885	1400	0	1400	1282	118		
	H. M.'s 1st Battalion 18th Regt. Irish.	932	1680	0	1680	1350	330	1450	
	H. M.'s 17th Lancers...	591	1131	0	1131	856	275		
	Royal Artillery...	490	918	0	918	710	208		
	Madras Artillery.....	87	110	0	110	126	0		
Bangalore... ...	H. M.'s 1st Dragoon Guards.....	378	688	0	688	548	140		
	Horse Brigade Arty...	164	250	0	250	238	12	450	
	A Company 3rd Battalion Artillery...	34	90	0	90	50	40		
	1st Madras Fusiliers...	787	1700	0	1700	1140	560		
Fort St. George.	H. M.'s 43rd Regiment.	870	1700	0	1700	1261	439	120	
Moulmein.... ...	Artillery.....	44	34	50	84	64	20	0	
Mount.....	Madras Artillery Regimental Depôt...	0	180	180	360	0	0	0	
Palaveram... ...	Euro. Arty. Vet. Comy.	113	0	96	96	164	0	0	
Bellary...	Her Majesty's 74th.....	783	600	0	600	1135	0		
	D Troop Horse Arty...	101	50	0	50	147	0		
	1st Battalion Arty. and No. 7, Horse Field Battery.. ...	115	36	48	84	167	0	350	
	Convalescents.....	0	60	0	60	0	0		
Singapore... ...	Artillery....	65	100	0	100	95	5		
Kamptee...	H. M.'s 91st Regiment.	620	1540	0	1540	898	642	800	
	Artillery....	257	200	50	250	373	0		
					17996				
	Deduct for which no strength is given.....	.....	.....	....	760				
					17,236	14,855	3,893	4,370	

*Fractional parts of a Hhd. have been taken as a whole.

OFFICE OF CONTROLLER OF MILY. FINANCE,
FORT SAINT GEORGE,
14*th February* 1861.

(Signed) T. McGOUN, Lieut.-Col.,
Mily. Audr. Genl. and Controller of Mily. Finance.

Referred for the obs ervations of His Excellency the Commander-in-Chief.

18*th February* 1861.

From the Commissary General, Madras, 18th February 1861, *No.* 47; *to the Secretary to Government, Military Department, Fort Saint George.*

I have the honor to acknowledge Proceedings of Government, referring to me for remarks thereon, a letter from the Military Auditor General and Controller of Military Finance.

No. 427, *dated 1st February* 1861.

2. The datum on which this Department framed its Estimate of the quantity of Arrack which would be required for the use of the Troops during the year 1861-62, was the strength of the European Force in its complete establishments, and not on its actual strength which is much less.

3. If the latter be taken as the datum for the calculation irrespective of the probability that the deficient numbers will be supplied to complete the establishment, and it be considered safe and proper to adopt it, then a considerable reduction under the head of Arrack supplies in the Budget may be effected.

4. If the strength of the Army is taken at 15,000 men, then at one dram per man per day Gallons 1,36,875 will be required, to which must be added the number of men for whom Malt liquor is not required, or 5,507 at an additional dram per day Gallons 50,251·15, or a total of Gallons 1,87,126·15 for the use of the Troops.

5. The Arrack required for the Revenue Department, is shown separately under that head in the Budget.

6. The quantity of Arrack shown as required to be issued from reserved Stock is not priced at the purchase rate, but at the rate ascertained by the Auditor half yearly after all expenses of carriage, &c., are added thereto, thus causing the excess in amount value over the Cash requirements for the purchase of Arrack, and moreover, the Arrack required for the Collector of Madras is included in the quantity issued from the reserved Stock.

7. It is desirable that at least two years Stock of Spirits should be kept in Vats, if practicable, to allow of its mellowing, whereby it proves less prejudicial to the health of the Soldier.

8. If considered proper, the Collector of Madras might make his own arrangement for the supply of Arrack required for the Civil Department, it is now debited to the Revenue Department.

9. The Indents from Canteens should specify the number of men for whom the Arrack is required, but it would be difficult perhaps to do so with any accuracy, a month previous to the consumption of the monthly supply; measures however, might be adopted Regimentally, to prevent an undue quantity of Arrack being indented for.

10. Colonel McGoun's proposal to supply the advanced stations of Jaulnah, Secunderabad and Kamptee, by contract, the conditions of which should be the direct delivery of the Spirits to the Commissariat at those stations might be tried; but I have no expectation that it will be an economy, nor do I believe any person will be found to undertake such a risk, except at a price beyond what would be prudent to give, besides which the wastage of Arrack in Casks, is very great, compared with what it is in Vats, being nearly seven or eight times as much.

11. Trincomallee wood for Casks is an economy. Casks made of that wood reduce the wastage considerably below what it would be in Casks made of Teak or other wood. The Singhalese merchants use Trincomallee wood for their Casks.

12. By the letter from the Military Finance Commission to my address, copy of which is recorded in the Proceedings of Government now under remark, I learn that the Commissariat in the Bengal Presidency is embarrassed by its obligations to take from contractors with whom it had made engagements, a quantity of Rum far beyond its present requirements, and the Finance Commission wish to know if the Madras and Bombay Presidencies can relieve that of Bengal from a portion of it.

13. It will be necessary ere long to invite tenders for a contract to replenish Stock at Madras, unless Government may decide in adopting the suggestion of the Finance Commission.

14. I beg however, before saying more, to refer to the Minutes* of Consultation ordering Rum to be issued to the

* *No.* 1563, *dated 5th July* 1852.

Troops, and subsequent Minutes* directing Arrack to be reverted to as formerly. Arrack has since that period risen at least 50 per cent in price, and is but a trifle cheaper than the Rum proposed to be supplied from Bengal.

* *No.* 2151, *dated 8th August* 1854.

15. On the other hand, if Rum is to be the Spirit for issue to the Soldier, it may be obtained very much cheaper than that offered from Bengal by having recourse to our own Provinces.

16. A Madras Firm has offered to supply Cane Sugar Rum, at 12 Annas per Gallon, proof Spirit.

17. The supply of Rum as proposed from Bengal. may in a financial point of view, be advantageous, as if the over-stock in Bengal cannot be disposed of otherwise than by sales, a considerable loss will probably be sustained by the State.

18. Again, as the European Troops of this Presidency are not accustomed to Rum, it will be advisable to ascertain the opinion of His Excellency the Commander-in-Chief on the propriety of the change.

19. I await respectfully the orders of Government before replying to the Finance Commission's letter.

Referred for the observations of His Excellency the Commander-in-Chief, with advertence to paragraph 18.

21*st February* 1861.

From the Commissary General, Madras, 23rd February 1861, *No.* 54; *to the Secretary to Government, Military Department, Fort Saint George.*

I have the honor to acknowledge Proceedings of Government, referring for my observations a letter from the Military Auditor General and Controller of Military Finance.

No. 338, *dated 25th January* 1861.

2. With regard to the defective manner in which the proposed expenditure of Stock has been prepared, I have to observe first, with regard to the excessive quantities required, that the calculations have been made on the complete establishments of the European Force, and not on the actual strength, which is considerably under the establishment, and which it was supposed would be completed in due course of time.

3. In regard to paragraph 7 of Colonel McGoun's letter, there is evidently a mistake in supposing that any part of the Stock amounting to Rupees 1,07,583-10 belongs to the Eastern Settlements. A separate account of which, is under preparation and the quantity of Wine required to be issued from Stock in the Eastern Settlements, will be found comparatively very small.

4. The Soda Water alluded to in paragraph 8, as required to be issued from Stock at Kamptee, appear excessive and thinking it might be a mistake, I referred to the Commissariat Officer of that station, who confirms what he has estimated; the rate, however, is only Rupees 1-4 per dozen by the Executive Officer's data and not Rupees 4-8, as erroneously stated in the data sent from this Office.

5. The Estimate for issue of Tea was based on the complete establishment of Corps and allowance made for issues to Officers and their families, and families of Soldiers, and the Estimate of course must be affected considerably, by the reduction in the number of men for which the Estimate has been made. There should always be a six months Stock of this article in store.

6. The issue of Malt liquor from Stock is estimated on the quantity indented for by Commanding Officers for the year.

7. Seventeen thousand nine hundred and ninety-six Hogsheads of Malt liquor were indented for, equal to one quart per day for 9,493 men leaving out of 15,000 men, 5,507, for whom two drams of Arrack, without any Malt Liquor, have been calculated.

Dated 5th February 1861, *No.* 4551.

8. The discrepancies pointed out in paragraph 10 of Colonel McGoun's letter, have been explained to that Officer by me in my letter to him.

9. The Bedding and Clothing alluded to in paragraph 11, are required principally for a large number of men who received Europe Blankets in 1858, which were to last three years, and therefore, they will be entitled to another issue in October 1861.

10. It is very difficult to make correct Estimates of issue from Stock from the manner in which Stock is now accounted for. The money requirements for the purchase of Stock of Arrack is shown in the Budget under three heads.

1st. "Arrack Supplies" which includes the purchase of Arrack for Troops, the value of Staves to make Casks and other contingencies.

2nd. The purchase of Arrack required for the Revenue Department which is estimated for under that head, but the Stock is not kept separate.

3rd. The cost of transport of the Arrack to different stations is estimated for under the head of, "Supplies for Miscellaneous Carriage," &c.

11. All these charges require to be added together to form the real value of Stock laid in, and issued.

12. The Commissariat Auditor calculates the value of the Stock of the article at each station including all charges and consequently when issues from Stock are made, the value appears considerably higher than the actual price of the Arrack when purchased.

13. The amount of Stock kept up by the Commissariat will be found comparatively small, I purpose as soon as I can get the Return from Executive Officers, to publish a statement showing the Stock at each station. The issues from Stock include the amount of Cash estimated, either in part, or whole, for the purchase of articles of Stock under each head of charge, which are afterwards shown as issues.

14. Colonel McGoun's proposal to keep the Stock separate from the charges of the year, may I think, without difficulty, be carried out, by simply ascertaining as far as practicable, the amount of Stock which will remain under each head of account on the 1st of May, the amount which will be required for issue to the Troops during the year, the difference, the quantity required to be kept as Stock and the amount of Cash required to purchase and complete the Stock to the necessary extent. The Stock thus obtained, to be considered separate from the year's Military charges.

15. All supplies to other than Military Departments to form a separate account.

16. The sale of Tea to Officers of the Army and men, families, &c., which has been in practice for a long series of years, may if considered necessary, be discontinued.

From the Adjutant General of the Army, Fort Saint George, 26th February 1861, No. 169; to the Secretary to Government, Military Department.

On the subject of the supply of Spirits for the European Troops serving in this Presidency.

I have the honor, by order of the Commander-in-Chief, to acknowledge the receipt of the Commissary General's letter dated 18th February 1861, No. 47, which was referred, on the 21st idem, for His Excellency's observations on its 18th paragraph, which contemplates the issue of Rum instead of Arrack to the European Troops of this Presidency.

2. Sir Patrick Grant directs me to say, that it is believed that the Europeans here have always evinced a preference for Arrack over Rum, when they have had the opportunity of receiving the latter, as was the case occasionally during the last Burmese War. But the Commander-in-Chief thinks that the experiment might be tried on a small scale, by supplying each Canteen with Rum of the apparently cheap and superior quality mentioned in paragraphs 7 and 16 of the Commissary General's letter, with a view to its being sold on account of Government, and the result of the experiment will enable Government to determine whether it shall be permanently substituted for Arrack.

Paragraph 7. "To be kept two years in Vats so as to allow of the Rum mellowing."
Paragraph 16. "Proof Spirit."

From the Adjutant General of the Army, Fort Saint George, 26th February 1861, *No.* 171 ; *to the Secretary to Government, Military Department.*

On the subject of the supply of Malt Liquor to the European Troops.

I have the honor, by order of the Commander-in-Chief, to acknowledge the receipt of the letter (with annexures) from the Military Auditor General, dated 15th instant, No. 144, which was referred for His Excellency's observations on the 18th idem.

2. Sir P. Grant quite concurs in what Lieutenant Colonel McGoun has urged in the 11th and 13th paragraphs of his letter; and His Excellency will accordingly issue instructions to Officers Commanding Regiments, &c., to the effect that their Indents for Malt liquor are to correspond as nearly as possible with the year's consumption; and that their requisitions should be confined strictly to the regulated allowance, *viz.*, one quart per man per diem, according to actual strength *after* deducting the average number of sick *and* making due allowance for men who take two drams of Arrack per diem, and who are not entitled to any Malt liquor.

3. The attention of Commanding Officers will also be directed to the provisions of the Canteen Regulations published in G. O. C. C. 17th August 1855. With reference to paragraph 22, of which they will be informed that more than the quantities of Arrack and Malt liquor therein laid down, will not be provided by Government.

From the Military Auditor General and Controller of Military Finance, Fort Saint George, 7th March 1861, *No.* 181 ; *to the Secretary to Government, Military Department, Fort Saint George.*

In continuation of my letter to your address, No. 44, of the 22nd January last, I have the honor to submit the following observations on the supply of "Tea," by the Commissariat Department, to the European Troops of this Presidency.

2. Tea is as much an article of the Soldier's ration, as the Bread or Meat supplied to him; he is entitled to 5/7th of an ounce of Tea, as part of his daily ration.

3. Accompanying, I have the honor to forward an Extract from a letter* from the Commissary General to my address, on the supply of this article, as also copy of the contract under which the supply is now being obtained.

* *No.* 4488, 1*st February* 1861, *paras.* 8, 9 *and* 10.

4. It will be observed that the contract was entered into on the 27th August 1860, that it provides for the supply of 1,600 Chests of Black, and 800 Chests of Green, Tea, on or before the 30th April 1861, at the rate of one Rupee and three Pies per lb;—or in the aggregate 1,80,000 lbs. at Rupees 1,82,812. From the Commissary General's letter, paragraph 9, it will be observed that this is nearly, what he gives as the year's consumption: and from the preceding paragraph of his letter, it will also be observed, that at the period the contract was entered into, (27th August 1860) there were lbs. 97,400—in hand: this quantity at the consumption given by the Commissary General, would be sufficient for the requirement up to the 1st May 1861,—and thus the quantity now being obtained under contract will be sufficient for the comsumption of the year 1861/62:—there will, therefore, be no occasion for any further outlay for the supply of this article, till the following year 1862/63.

5. It will also be observed from the Commissary General's letter, that Officers and others are allowed to obtain ration Tea from the Commissariat, at an enhanced price: but it is submitted they have no more claim thereto, than they would have to ration Bread or Meat,—and I would therefore suggest, that the supply be immediately discontinued. It is not a mere question of profit or loss; it is one of principle; the Government is under no obligation to provide such classes with Tea or any other luxury of the kind, which can always be obtained in the local market; where not so obtainable, the Government has liberally authorised its issue to Officers and others—but under no other circumstances.

Vide G. O. C. C., para. 33 *No.* 233, *of* 15*th Novr.* 1853.

6. One of the advantages to be gained from the new system of accounts, is the classification of charges under their proper heads,—but this will, in a measure, be impracticable, if such issues to private individuals, are mixed up under the same head of service, with the Soldiers' ration.

7. The orders on this subject, as conveyed in G. O. G., 15th November 1853, No. 233, and especially in paragraph 33, are clear and distinct, and only require to be enforced.

8. If it is urged that it is better for Government to get rid of its surplus Stock, by selling it to its Officers, than to allow it to become bad—I would submit that there should be no surplus in the case of perishable articles—but where it has been unavoidable, it is preferable to dispose of such surplus, publicly, and carry the proceeds to the credit of Government.

9. The present necessities of the Government require that these matters should be narrowly looked into,—and under this conviction I am induced to bring the subject under the notice of Government.

Extract from a letter from the Commissary General, No. 4488, dated 1st February 1861.

* * * * *

8. Tea is obtained by contract. The quantity of Tea in hand at the time the present contract commenced, was lbs. 97,400.

9. The annual consumption of Tea is lbs. 1,87,481, and expenses under the Head "Tea Supplies."

Purveyor at 10-8-0 per month.....	126	0	0
Coolies.....	204	10	4
Freight.....	1,064	14	0
Cart-hire....	1,300	0	0
Packing charges....	283	11	9
Total per annum...	2,979	4	1

10. All Commissioned Officers, Warrant Officers and Staff Serjeants are allowed Tea at the following rates, *viz.*

Officer....	1	12	0
Warrant Officer.....	1	2	0
Staff Serjeants....	1	1	0
Men....	1	0	3

Officers &c. are charged in excess of Government rate as follows:—

....per lb...	0	11	3
Officer..	0	1	9
Warrant Officer.....	0	0	9
Serjeants...			

Articles of Agreement made and entered into this twenty-seventh August (1860,) one thousand eight hundred and sixty between William Haylett, Esq. Merchant of Madras of the one part, and Captain W. R. Newlyn in the Military Service of Her Majesty's Government of India and Deputy Assistant Commissary General at present holding and exercising the duties of the Executive Officer at the Presidency of the other part, the said William Haylett, Esq., for himself his Heirs Executors and Administrators, doth hereby covenant promise and agree to and with the said Captain W. R. Newlyn his Heirs, Executors Administrators and Assigns for the supply of (1,600) one thousand and six hundred Chests of fine Congon Black Tea and (800) eight hundred Chests of fine Canton Young Hyson Green Tea deliverable into the Commissariat Stores at Madras under the following conditions and as specified in the Schedule hereunto annexed free of all charges whatsoever before or about the (30th) thirtieth day of April one thousand eight hundred and sixty-one provided that no Act of Her Majesty's Government or other Authorities shall prevent the Tea being shipped.

Each Chest to be well packed in good matting and secured with strong Rattan lashings, no broken or damaged Chests will be received.

The quality of the Tea and condition of the Chests will be subject to the approval or rejection of a Board of Officers, and payment made for such quantity only as may be passed by the said Board at the rate of Company's Rupees one and Pice three per pound.

The Tea shall be unexceptionable quality and in case of any unnecessary delay negligence or fraud on the part of the said William Haylett, Esq., in providing or supplying the said (2,400) two thousand four hundred Chests of Tea or in case of any of them being rejected or not being supplied as aforesaid, the said Executive Officer at the Presidency shall be at liberty to procure and supply such other Tea as he may require at the expense of the said William Haylett, Esq., his Heirs, Executors or Administrators shall pay unto the Executive Officer at the Presidency all such charges and expenses as shall or may in way be incurred or sustained in and about providing or supplying such Tea together with the sum of 5 per cent. upon the amount of all such costs and charges and liquidated damages for his default and breach of contract and further the said William Haylett, Esq. shall not assign over his contract or in any manner allow any other person or persons to interfere in the management or performance thereof without the special license of the said Executive Officer and the Commissary General in writing first, had and obtained thereto, and the said Captain W. R. Newlyn for himself his Heirs Executors Administrators and Assigns doth hereby covenant promise and agree to and with the said William Haylett, Esq. his Heirs Executors and Administrators that the said Captain W. R. Newlyn or such other person as shall exercise the duties of the Executive Officer at the Presidency for the time being, or the said Her Majesty's Government of India shall and will truly pay or cause to be paid for such quantity of Tea supplied by the William Haylett, Esq. his Heirs Executors and Administrators as shall be approved by the Board of Officers aforesaid at the rate of Company's Rupees one and Pice three per Pound.

The said William Haylett, Esquire, has deposited the sum of Company's Rupees (25,000) twenty-five thousand by twelve Promissary Notes of the Government of India of the four per cent. Loan *viz.* No. 8114 of 1662 of 1832-33 for Sicca Rupees 2,500 No. 8115 of 1662 of 1832-33 for Sicca Rupees 2,500 No. 8116 of 1662 of 32-33 for Sicca Rupees 2,500 No. 8117 of 1662 of 32-33 for Sicca Rupees 2,500 No. 8118 of 1663 of 32-33 for Sicca Rupees 2,500 No. 8119 of 1663 of 32-33 for Sicca Rupees 2,500 No. 8120 of 1663 of 32-33 for Sicca Rupees 2,500 No. 8121 of 1663 of 32-33 for Sicca Rupees 2,500 No. 16,366 of 32-33 for Sicca Rupees 2,000 No. 8992 of 1717 of 32-33 for Sicca Rupees 1,000 No. 6566 of 2192 of 32-33 for Sicca Rupees 1,000 No. 247 of 2743 of 1832-33 for Sicca Rupees 1,000. As security for the due performance of the contract entered into by him, and the said Captain W. R. Newlyn his Heirs Executors Administrators or his Successors in Office shall be at liberty to retain possession of the above mentioned sum as forfeiture in the event of the said William Haylett, Esquire, failing to fulfil the terms of his contract in a satisfactory manner.

In Witness whereof the parties have hereunto subscribed and set their hands the day and year first above written.

Signed and sealed where no Stamps are used in presence of
WITNESSES.

(Signed) W. HAYLETT.
(„) W. R. NEWLYN, Captain.

Schedule.

Articles.	Rate per Pound.			
(1,600) one thousand six hundred Chests of fine Congon Black Tea from 80 to 90 lbs. net each Chest.	1	0	3	Rupee one and Pice three per pound.
(800) eight hundred Chests of fine Canton Young Hyson Green Tea from 50 to 60 lbs. net each Chest.	1	0	3	Rupee one and Pice three per pound, should Young Hyson not be procurable Congon Tea may be substituted.

MADRAS,
27th August 1860.

(Signed) W. HAYLETT.
(„) W. R. NEWLYN, Captain,
Dy. Asst. Comy. Genl.

WITNESSES.
(Signed) W. ATKINSON.
(„) P. SILVA.

Proceedings of the Madras Government, Revenue Department.

Read the following Proceedings of the Board of Revenue, dated 4th March 1861, *No.* 1206.

Read Extract from a letter from the Collector of Madras, dated 22nd February 1861, *No.* 47.

Paragraph 4. As I have been for some time alive to the injury our Arrack sales receive, from the illicit sale of the spirit carried on by Pensioners and others in Town, who receive their allowance periodically from the Fort Adjutant, I have, with reference to paragraph 12 of Colonel McGoun's letter, procured from the former Officer a statement, copy enclosed, showing the parties enjoying this privilege, who send for their allowance of liquor, and remove it under a Pass from the Fort Adjutant.

5. The Abkarry Department is aware that much of this liquor is clandestinely sold in the houses of the recipients; detection is impossible, but the fact of such sale may be depended upon.

6. Some may not be spirit drinkers, and to them it may seem no great harm to dispose, in the most advantageous manner, of that which is otherwise useless to them.

7. If a money payment was substituted for the allowance in liquor, the parties entitled to the privilege might be equally pleased, and certainly the Abkarry receipts would be increased. The cost to Government of the liquor, is 1 Rupee 8 Annas per Gallon; but as it is gratuitously issued, and the market price of Colombo Arrack is 4 Rupees the Gallon, a handsome profit would be made by disposing of the liquor in the manner in which, I believe many do.

In Cons. 12th February 1861, *No.* 886.

1. Resolved that the above letter be submitted to Government with reference to their Order dated 11th ultimo, No. 330, Revenue Department.

2. The Collector states that he can without difficulty arrange, without the intervention of the Commissariat, for the supply of the Colombo Arrack required by the Ábkári Department at Madras, and he expects to get the spirit at lower rates than are charged by the Commissariat.

3. The Collector proposes to invite tenders for the supply from the 1st July next, and in the meanwhile the present arrangements with the Commissariat must continue.

4. The Board will ascertain whether the Collector of Sea Customs can keep the Collector's Arrack in the Bonded Warehouse, if he cannot, it can doubtless be stored in the Commissariat Godowns, as is now done with the quantity purchased by that Department, for the Collector.

5. The Board request the attention of Government to the Collector's statement, that much of the Arrack gratuitously issued to Pensioners and others by the Military Authorities, is clandestinely sold by the recipients, to the prejudice of the Ábkári Revenue. The substitution of money payments for the issue of liquor seems a desirable arrangement and would effectually prevent the malpractices noticed by the Collector. The average quantity of Arrack issued monthly under the present system, to the persons who enjoy this privilege, is about 290 Gallons.

(True Extract.)

(Signed) J. D. SIM,

Secretary.

ORDER THEREON, 14th March 1861, No. 594.

1. The Government approve and sanction the course proposed by the Collector for obtaining Colombo Arrack. Until the end of next June the present system will continue as requested; after that time the supply from the Commissariat will cease.

2. The Board of Revenue will arrange for storing the liquor received by the Collector in one of the two methods stated in paragraph 4, unless it shall be found practicable to agree with contractors to deliver limited quantities as required.

3. The Collector states that Arrack has been offered to him by private persons at Rupee 1-4-0 a Gallon, twenty degrees below proof. This is cheaper than the rate which he has recently been paying to the Commissariat, but it is double the price at which it was formerly supplied. Making contracts from year to year, the Collector will be able to obtain the benefit of a fall in the price.

4. Paragraph 5 of the Board's Proceedings and paragraphs 4 to 7 of the Collector's letter will be referred to the Military Department, where the expediency of a change of system in the matter treated of will be considered.

(True Extract.)

(Signed) J. D. BOURDILLON,

Secretary to Government.

ORDER, No. 1152, *28th March* 1861.

The Governor in Council having taken into consideration the Reports from the Controller of Military Finance, relating principally to the supplies of Arrack, Beer and Tea to the European Soldiery, together with the correspondence therewith connected, proceeds to pass the following remarks and orders.

2. His Excellency in Council fully agrees with the Controller that the issue of Arrack, Beer and Tea should be strictly limited to the classes entitled to them—and only to the extent authorised by regulation. The *sale* of Tea from the Commissariat stores to any class, will, in future, be discontinued, and no provision therefore will be made by the Commissary General for the purpose. Whenever, from unavoidable causes, there may be at any station, a supply of Tea in excess of the requirements for the regulated issue to Troops, which cannot be soon expended, the surplus will be disposed of by public auction, and the proceeds carried to the credit of Government. The issue of Beer or Arrack, on payment, to any but Non-Commissioned Officers and Soldiers, including Military Pensioners, will also be discontinued, and every practicable precaution will be taken by Officers Commading Corps, and all concerned, to prevent these classes from transferring the quantity* they are allowed to purchase from the Canteens to others.

From Military Auditor General, 18*th January* 1861, *No. 32, para.* 12.

From do. do. 22nd do. No. 44, paras. 9, 12 *and* 13.

From do. do. 15*th February* 1861, *No.* 144.

From Commissary General, 23*rd February* 1861, *No.* 54, *para.* 16.

* *Maximum daily issue to any one man.*

Spirits, *two drams, but* no Malt liquor *or* Wine.

or

Spirits, *one dram, with one quart* Malt liquor *or two drams* Wine.

or

Wine, *four drams but no* Spirits *or* Malt liquor.

3. The Government approve of the Commander-in-Chief issuing instructions to Officers Commanding Regiments, &c., as intimated in the Adjutant General's letter of 26th February 1861, No. 171, for limiting the Indents on the Commissariat for Malt liquor and Arrack to the regulated allowance, and the probable consumption.

Military Auditor General, 18*th January* 1861, *paragraph* 12.

Commissary General, 18*th February* 1861, *paragraph* 9.

4. With reference to paragraphs 4 to 7 of the Commissary General's letter to the Military Auditor General, dated 5th February 1861, No. 4551,† His Excellency in Council is of opinion that it was plainly the duty of the Commissary General to have brought to the notice of Government, when Officers Commanding Regiments indented for Malt liquor to a far greater extent than was found to be required, and he will not fail to pursue this course on any future occasion.

† *In Military Auditor General's letter* 15*th February* 1861, *No.* 144.

5. It being desirable, as stated by the Commissary General, that Arrack should be kept for two years in Vats, to allow of its mellowing, before issue to the Troops, that it may thereby be less unwholesome, the practice will, as far as practicable, be continued, and due provision accordingly made.

Commissary General, 18*th February* 1861, *No.* 47, *paragraph* 7.

6. Although, therefore, Arrack from the Reserve Stock will be made use of for the supplies to be issued in 1861-62, funds will be necessary for the purchase of a supply to re-place the same, and to be kept in store for the period required for seasoning prior to issue; the estimated value of such supply to be purchased in 1861-62, should consequently be entered in the Budget Estimate.

Military Auditor General, 18*th January* 1861, *No.* 32, *paragraph* 6.

Commissary General, 18*th February* 1861, *No.* 47, *paragraph* 4.

7. It is reported that the Commissary General estimates the probable Stock of Arrack on hand on 1st May 1861, at Gallons 1,63,000, and he calculates the probable requirement of the Army for 1861-62, if the strength is taken at 15,000 men, at a total of 1,87,126 Gallons.

8 The Commissary General is authorised to invite tenders, as early as practicable, for such supply of Arrack as, considering all circumstances, and after the strictest possible calculations, may appear sufficient. He will make a special report to Government of the quantity for which tenders may be invited, stating the grounds on which he has fixed upon it, and he will, at the expiration of a year, after the commencement of the contract for its supply, report the result as to actual expenditure and the quantity remaining in store, and be guided thereby, in his proceedings in the ensuing year. So arranging that, while there shall be sufficient for all purposes, there may, at the same time, be no unnecessary storing of the liquor.

Military Auditor General, 18*th January* 1861, *paragraph* 11.

9. It will be observed from the Proceedings of Government in the Revenue Department, dated 14th March 1861, No. 594, that the supply of Arrack by the Commissariat to the Collector of Madras is to be discontinued from 30th June 1861.

10. The Revenue Proceedings referred to in the preceding paragraph, will be communicated to the Commander-in-Chief and the Commissary General. The Governor in Council observes that no gratuitous issue of Arrack is now made to Soldiers of any class or Military Pensioners, as assumed by the Collector of Madras and the Board of Revenue; but they are allowed to purchase not more than two drams a day each man at 1 Anna per dram* from the Canteen. There is no ground whatever, therefore, for the grant of a money payment in lieu of Arrack; but the Provincial Commander-in-Chief is requested to take into consideration the representation from the Collector of Madras as to the abuse of the privilege of receiving Arrack at the above rate, by the Non-Commissioned Staff, Pensioners, &c., at the Presidency, and to favor Government with his views, whether such restrictions cannot be enforced as to prevent the liquor being drawn excepting by those who require it for their own use.

* *G. O. G. No.* 7 *of* 1855, *paragraph* 11.

Military Auditor General, 18*th Jany.* 1861, *paras.* 13 *and* 14.

11. Paragraphs 10 and 11 of the Commissary General's letter, dated 18th February last, will be communicated to the Controller of Military Finance, with reference to his suggestion that the Arrack required at Nagpore, Jaulnah and Secunderabad, should be delivered at those stations by the contractor, free of all charge to Government for carriage, &c. If satisfactory arrangements can be made for ensuring that the Arrack issued at those stations will be properly kept in store, for two years prior to issue, tenders will be invited for the required supplies being delivered there at the cost of the contractors, and the result reported to Government, accompanied by a Statement of the expense of the arrangement as compared with the present plan.

12. The Governor in Council is of opinion that, for the reason stated in the first part of paragraph 2 of the Adjutant General's letter dated 26th February 1861, it is not advisable that any portion of the Rum available from the surplus Stock in Bengal, should be obtained for this Presidency.

13. Paragraphs 2 to 4 of the Commissary General's letter dated 23rd February 1861, will be communicated to the Controller of Military Finance with reference to paragraphs 7 and 8 of his communication dated 22nd January 1861. The Governor in Council trusts that greater care will be exercised in the preparation of the Commissariat Estimates in future. A special report will be made by the Commissary General after the close of 1861-62, as to the quantity of Wine and Soda water actually expended in that year, and their value.

14. The Principal Inspector General Medical Department, to whom the correspondence will be communicated, will issue the necessary instructions with the view of enforcing due economy in the expenditure of these and other similar articles in Hospitals.

15. Adverting to the discontinuance of the *sale* of Tea from the Commissariat stores in future and to the Stock on hand, the Commissary General will now intimate whether any and what quantity will require to be obtained by purchase in 1861-62.

16. The Governor in Council highly approves of the Controller of Military Finance having brought the subject of the Commissariat supplies above referred to, to the notice of Government, and requests that he will continue to direct his attention to the future expenditure under these heads.

17. The Commissary General will forward to the Controller annually, at the close of every official year, Returns of Arrack, Beer, Tea and Hospital supplies expended during that year, and of Stock remaining on hand, with comparative Statements of expenditure for the preceding three years; and the Controller will transmit the same to Government with such remarks as he may deem necessary.

(True Extract.)

Secretary to Government.

To the Military Auditor General and Controller of Mily. Finance.
„ Commissary General.
„ Adjutant General.
„ Auditor of Commissariat Accounts.
„ Military Accountant.
„ Principal Inspector General Medl. Dept.
„ Revenue Department, with enclosure. 4 & 6 spare Copies.
„ Military Finance Dept., for information.

Exd. G. Rodrigues.

R-11th February /61 No. 143
144

R 14th March /61 — 255
256

Pro of the Mily. Dept.
of 18th July /62 Cur. 2086

No 317 + 318.

Rec'd 1861 of the
Pro. of Govt. Fort St. Geo.
No 927.

Proceedings of the
Madras Govt
to the Military Dept.
Date 28th March
Rec'd 16th April
No 1152.

Pro. of the Madras Govt in the
Military Dept. of 2nd June /61
Cur. No 150 from No 27
June No 1274.

Communicate order
passed on correspondence
relating to the supplies of
Arrack, Beer & Tea to the
European Soldiery. —

No 880. 18th April
Mil. Answer L

No 880

Ordered to be
communicated to the Board
of Revenue for information

Fort St. Geo.
18th April 1861.

3 Copies to the Board of Rev.:
Mil. Pro. M.D. No. 1152.

Dispt. 18

10 Cr
3