M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1427 Press
~~Mis.~~

445

Dated June 1862.

Not to be folded or roughly handled

No. 173

From Clement Dale Esquire Government Pleader Sudder Adalat
To J. D. Sim Esquire Secretary to Government

Madras 23rd October 1861

Sir

Order 5th July 1861 No. 1345
Revenue Department.

Para 1. With reference to the Proceedings of the Madras Government of the date and number noted in the Margin; and in continuation of the letter I had the honor to address to you under this days date, and numbered 172 - I do myself the honor of drawing your particular attention to the latter part of the 3rd para of the Memorial presented to Government by James Westwood Graham McIvor under date the 28th of May 1861; and of recommending that very particular enquiry be made whether Mr James McIvor's assertion, that in the instrument dated the 29th December 1852, and signed by Mr William Graham McIvor, the clause referred to runs "That the lease shall be revocable in the event of the said John or James McIvor not reaching India with two years from its date;" and I would recommend that the result of the enquiry be communicated to me when I woul advise further on the matter, I imagine from the positive manner in which Mr James McIvor makes the assertion that he has good grounds for doing so.

I have the honor to be
Sir
Your Most Obedient Ser
Clem. Dale
Government Plea

Official Memorandum

No reply having been as yet received from Government to the Board's letter dated 1st November 1861 No. 6004 stating that provision had been made in the Boards Budget for the purchase of Peons Belts &c. and requesting sanction for the advance required for this purpose should Government still be of opinion that it was desirable to leave this supply to the Board, the Sub Secretary to the Board of Revenue requests that early orders may be passed, as Indents for these articles have already been received from several Departments.

Revenue Board Office
Chepauk
6th December 1861

By Order
W. Delgill
Sub Secretary

To
J. D. Sim Esqre
Secretary to Government
Revenue Department

[illegible]
Secretary to Government
Date 25th October 1861
[illegible]

No. 173.

Calling attention to the latter part of the 3 para of the memorial presented to Govt. by Mr. James McAlexander, date the 28th May 1861 and recommending Enquiry; and that the Result be communicated Government Pleader No. 1427.

No. 35.

Official Memorandum.

With reference to their Official Memorandum dated 16th December 1861, the Sub Secretary to the Board of Revenue has the honor to request that the Secretary to Government Revenue Department will obtain the early orders of Government on the subject as they have on hand several applications for Peons Belts &ca which cannot be disposed of till a reply is received to Board's proceedings dated 1st November 1861 No. 6004.—

By Order,

Sub Secretary.

Revenue Bd. Office,
Chepauk,
21st January 1862.

To
A. D. Sim Esqre.
Secretary to Government,
Revenue Department.

No. 2486. 2572 of 1861

Revenue 1862 Depts
Pro: of Govt. for June 2
Memo:
No. 2977

The Sub Secretary to the
Board of Revenue

To
The Secretary to
Government R. D.

Dated 16th
Despd. 16th
Recd. 17th
December 1861

2

Regarding early orders for the purchase of Peons Belts &ca

2 in No. 465.

No. 1427.

Fort St. George
30th June 1862

L.

C No. 2426. 2592/2977 of 61

Rev: [illegible]
a Pro: of Govt. for [illegible]
No. 187.

[illegible] Memo.

[illegible]

Requesting the early orders of Govt. on Board's [illegible] of 1st November 1861 No. 6004 regarding Peons Belts.

No. 1427.

30th June /62.

Inde No. 445.

86.

Official Memorandum.

To Govt. dated 4th Octr. 1861 No. 5358.
To Do. dated 1st Novr. 1861 No. 6004.
Offl. Memo: to Govt. dated 16th Decr./61.
Offl. Memo: to Do. dated 21st Jany. 1862.

No reply having been received to Board's letters noted in the margin, the Sub Secretary to the Board of Revenue requests, that early orders may be obtained on the subject, as many Indents are now lying in the Board's Office undisposed of pending the sanction of Government for the advance required for the supply of Peons Belts &c.

Revenue Bd. Office,
Madras,
18th February 1862.

By Order,

W. Dalzell
Sub Secretary.

To,
J. D. Sim Esqre.
Secretary to Government,
Revenue Department.

Compd. C. Permaulrauze

C No. 2426. 2592 & 2977 of 1861.
" " 187 of 1862

Rev = 1862 [illegible]
[illegible] No. 1163.

Offl. Memo

From
The Actg. Sub Secretary
to the Bd. of Revenue

To
The Secretary to
Government Rev. Dept.

Dated [illegible]
[illegible]

Requesting early orders on Boards letters on the subject of an advance for the supply of Peons' Belts &ca.

W. 1427

30th June /62

4 [illegible]

No. 333.

Official Memorandum

The Actg. Sub Secretary to the Board of Revenue, has the honor to request the attention of the Secretary to Government, Revenue Department, to the Memoranda from this Office, dated 1st November and 16th December 1861, and 21st January and 18th February 1862, and to request that the subject therein alluded to may be disposed of as soon as possible, as several authorities have represented that the Belts of the Peons on their Establishments are almost worn out.

Revenue Board Office
Madras
24th May 1862.

By order
C. G. Master
Acting Sub Secretary

To
J. D. Sim Esq.
Secretary to Government
Revenue Department

No. 3,232.

Proceedings of the Board of Revenue, dated 20th May 1862.

Statement of the Refunds of Income tax levied under Act XXXII of 1860, forwarded to the Civil Auditor, with reference to the Accountant General's letter, dated 22nd December 1860, No. 2,050, General Department.

Date.	Amount. RS.	A.	P.	To whom.	Correspondence.	Grounds.
10th April 1862.....	16	0	0	Vellaya Rowten.........	From Madura, 21st, in Cons. 26th March 1862.	Twice assessed and collected.
17th " "	63	1	0	Certain parties.........	From Tinnevelly, 3rd, in Cons. 9th April 1862.	Do.
17th " "	7	8	0	Vallikutti Nadan of Thavarum.	From Madura, 1st, in Cons. 5th April 1862	Do.
17th " "	90	0	0	Anentha Iyen...........	From Tinnevelly, 31st, March, in Cons. 7th April 1862.	Do.
17th " "	1	12	0	Certain parties..........	From Malabar, 3rd. in Cons. 8th April 1862.	Overcharged and incorrectly collected and credited to Government.
17th " "	166	4	0	Do....	From Madura.	Twice assessed and collected.
29th " "	2	7	0	Cooniah Gounden......	From Coimbatore, 19th, in Cons. 23rd April 1862.	Abated on appeal.
Total......	347	0	0			

(A true Extract.)

J. Huddleston

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to H. A. Mangles, Esq., Acting Accountant General.
" to W. J. Raynor, Esq., Officiating Civil Paymaster.

Exd. J. Wright.

Rev= 1862 Dept
Procd. of Govt. for [illegible] No. 1817.
Offl. Memo:

From
The Actg. Sub Secretary
to the Board of Revenue

To
The Secretary to
Government
Revenue Dept.

Dated 24th
Recd. 26th } May 1862
Regd. 26th

No. 333

Requesting attention to certain Memoranda from the Board and requesting that the subject therein alluded to regarding the supply of Bells for Peons, may be disposed of as soon as possible—

No. 1427.

30th June /62.

5 in No. 445.

No. 3,488.

Proceedings of the Board of Revenue, dated 30th May 1862.

Statement showing the Refunds of the sale proceeds of stray Bullocks sold under Act III of 1857, sanctioned by the Board of Revenue under Order of Government, dated 13th December 1860, Revenue Department, No. 2,389.

Date.	Amount. RS.	A.	P.	To whom.	Correspondence.	Grounds.
21st January 1861........	2	8	8	Owner........	From Tinnevelly 9th, in Cons. 15th January 1861.	Carried to credit, but the owner since appeared and proved his right to the bullocks.
29th January 1861........	11	12	2	Owner........	From Tinnevelly 8th, in Cons. 14th January 1861.	Do.
Total...	14	4	10			

(A true Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Exd. J. Wright.

Revn 1862. Department.
From Govt for O. ...

No. 1516-

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 20th *May* 1862.
Despatched 24 Do.
Received. 26th ...

No 3,232.

Statement of refunds of Income Tax levied under Act XXXII of 1860.

No 1427-

30th June /62
30th June /62 1112

1862. Revenue Department.

No. 1578

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 30th May 1862.

Despatched 4 June

Received 5th

No. 3,438.

Submitting Statement showing the refunds of the sale proceeds of Stray Bullocks sold under Act III of 1857, sanctioned by the Board of Revenue.

12

No 88

From Clement Dale Esquire Government Pleader Sudder Adalut
To Mr James Westwood Graham McIvor Craigmore near Ootacamund

Madras 30th May 1862.

Sir

I have the honor to acknowledge the receipt of your letter to my address under date the 27th Instant, and to inform that I will allow you a further period of 6 weeks from this date for the purpose of your paying the Rupees 3736 under the Order of Government dated the 22d March last No 637 Revenue Department. If that sum be not paid within that period I must request that you immediately on its expiration comply with the terms mentioned in my letter of the 5th Instant No 79.

I have the honor to be
Sir,
Your Most Obedient Servant
(Sigd) Clement Dale
Government Pleader Sety

and enter the same as a, contingen

Recd 15/6/62.

Copy

To

C. Dale Esquire

Government Pleader Sudder Adalat Madras

Sir

I have the honor to acknowledge receipt of your letter of 5th Instant with its enclosure. I am very thankful to Government for the indulgence they have so very kindly granted me, but as I am anxious to possess the Titles to my land by your kindly allowing me a very little time I will endeavour to pay the full amount of Course should I not Succeed in this I will avail myself of the indulgence granted me

I have the honor to be
Sir
Your Most obedt Servant
(Sd) W. G. McIvor

Craigvain Estate Near Ootacamund
27th May 1862.

Rev: 1508/62

No. 89

From Clement Dale Esquire Government Pleader Sudder Adalut
To J. D. Sim Esquire Secretary to Government

Madras 30th May 1862

Sir

I do myself the honor of enclosing for the information of the Honorable The Governor in Council a copy of a letter addressed to me by Mr. I. W. Eyre McIvor under date the 27th Instant, and a copy of my reply to him of this day's date allowing him a further time of 6 weeks.

I have the honor to be
Sir
Your Most Obedt Servant
Clemt. Dale
Govt. Pleader Sudder Adt.

15

Sea Custom House
Madras 31st May 1862

No 326

From C. J. Shubrick Esq
Collector Sea Customs

To J. D. Sim Esq
Secretary to Government
Revenue Department
Fort St George

Sir,

Referring to the Proceedings of the Madras Government under date the 28th Instant No 1192, I have the honor to report that the Packet which accompanied it to the address of W. J. McIvor Esq was forwarded to its destination by Rail yesterday. The expenses incurred in its transmission amount to Rupees (2.8.0) Two and annas Eight, which I will disburse from the Treasury of this Office and enter the same as a Contingent Charge.

I have the honor to be,
Sir,
Your Most Obedient Servant
C Shubrick
Collector Sea Customs

W E Ford

22d March/62 No 372/373

Regd 1862
From Govt. Circle Sel
To Secty to Govt.
Dated 30 May 1862
Recd 2d June
No 89
(with 2 Enclosures)
Enclosing for information copies of letters from Mr McIvor ... of Govt. Plantations ... allowing him a further time of 6 Weeks
3d June/62

RECORDED.

G in No 445

Madras Collector's Office
Saidapet 29th May 1862

No 178

To

W. Hudleston, Esqre.,
Secretary to the Board of Revenue
Madras

Sir,

I have the honor to inform the Board, with reference to their Proceedings of yesterday, that I had intended, if no officer was appointed to officiate, to take upon myself the duties of the Sub division. I should be hard pressed, but as Mr. Thomas is so anxious to obtain leave, I accept the alternative.

I have &ca.
(Signed) B Cunliffe
Collector

True copy

Asst. Sub Secretary

Revu. 1862 Deptt.
Pro: of Govt. for Filing
No. 1559.

From
The Collector Sea Customs
Madras.

To
The Secretary to Government
Revenue Department
Fort St. George.

Dated 29th May 1862.
Recd. 2nd June.
No. 321

Reporting that the packet which accompanied the Pro. of Govt. 28th instant was yesterday forwarded to its address and stating that the charges incurred amount to Rs. 2-8-0 which will be entered in the Contingent Bill.

No. 1427

30th June /62

10 in No 446.

2nd June Recd 10.

Enclosure in a Letter from the Secretary to the Board of Revenue to the Ag Chief Secretary to Government dated 4th June 1862.

Rev = 1589/62

From the Collr of Madras of 29th May 1862.

[illegible]

Revenue Board Office
Madras,
4th June 1862.

No

From W. Huddleston Esqre
Secretary to the Board of Revenue.

To A. J. Arbuthnot Esqre
Ag Chief Secretary to
Government.

Sir,

Referring to the Order of Government dated 4th June 1862 No — proposing to employ Mr H. S. Thomas in some other District than Chingleput, I am directed by the Board to submit copy of Mr Cunliffe's letter on the subject of undertaking charge of the Sub Division.

Revenue Board Office
Madras,
4th June 1862.

I have the honor to be
Sir
Your most obedient servant
W. Huddleston.
Secretary

To A. J. Arbuthnot Esqre
Ag Chief Secretary to Government

Exd Hench

Rev = 1862 Dept

No. 1589.

From

The Secretary to the Board of Revenue

To The Dy. Chief Secretary to Government

Submitting copy of Mr [illegible] letter with reference to the order of Government [illegible]

30 June/62.

PUBLIC WORKS DEPARTMENT.
Public.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue, dated 26th April 1862, No. 2,668 :—

Read Order of Government in the Public Works Department, No. 242, dated 18th February 1862, directing the Deputy Chief Engineer of the Northern Circle and the Board of Revenue, in consultation with each other, to make a definite proposal for commencing the levy of tolls at the Pennair Anicut in the Nellore District.

(In Cons. 19th February 1862, No. 990.)

Read also the following letter and Memorandum from the Acting Deputy Chief Engineer, Northern Circle, dated 14th March and 7th April 1862, Nos. 193 and 217.

(In Cons. 17th March and 7th April 1862, Nos. 1,554 and 2,048.)

G. O. No. 1,698, September 11th, 1861.

G. O. No. 242, February 18th, 1862.

1. The Collector of Nellore in consultation with the District Engineer proposed to levy a toll on the Anicut across the Pennair river in order to defray the expenses of keeping the roadway over it in good order, and the Board and Chief Engineer having supported the proposition, the Government sanctioned it, but objected, as opposed to Section 4 of Act VIII of 1851, to the exemption of "pack cattle unladen and all village cattle, sheep, goats and pigs" which the Board suggested might be allowed to pass free at certain hours morning and evening; and directed the Deputy Chief Engineer of the Northern Circle and the Board of Revenue, in consultation with each other, to make a definite proposal for giving effect to the impost.

2. The roadway appears to have been since metalled at a cost of Rupees 800, and will be available for traffic on the 9th proximo. The rates of toll proposed by the Board, the District Engineer and the Deputy Chief Engineer, Northern Circle, whose latest communications* on the subject are herewith forwarded, are as follows :—

	Tolls proposed by						
	The District Engineer.		The Board of Revenue.		The Deputy Chief Engineer.		
	AS.	P.	AS.	P.	AS.	P.	
A laden bandy with a pair of bullocks.	1	6	2	0	1	6	
An unladen do. do. ...	1	0	1	0	1	0	
A carriage with horses or bullocks ...	3	0	2	0	2	0	
A palankeen or mancheel with bearers.	2	0	2	0	2	0	
A single horse...	1	0	1	0	1	0	
A laden pony, bullock or donkey ...	0	3	0	6	0	3	
A camel	2	0	2	0	2	0	To pass only between 5 and 6 A. M., and P. M.
An elephant	4	0	4	0	4	0	
Unladen pack and village cattle ...	0	1	0	0	0	1	
Sheep, goats and pigs...	0	1	0	0	0	1	For ten heads.

3. It thus appears that the rates recommended by the Deputy Chief Engineer differ from those of the Board only in respect of two items, viz., "a laden bandy with a pair of bullocks" and "a laden pony, bullock or donkey," and that in both cases they are less than the Board's figures, and though the Board consider it would be preferable that the rates proposed by them, which are the same as those sanctioned for the toll at the mouth of the Cumbum vally in

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* No. 1,554, dated 14th March 1862.
„ 2,048, dated 7th April 1862.

Madura and the Irrity bridge in Malabar, should be adopted, they will make no objection to the altered tariff being sanctioned, as the toll will be in the hands of Government for the first few months so that any further modifications which experience might suggest can be easily adopted before the toll is rented out.

4. As regards the exemption proposed of "all pack cattle unladen and all village cattle, sheep, goats and pigs," it has already been sanctioned by Government in respect of the Andipatty Pass in Madura and the Irrity bridge in Malabar; and the Board were under the impression that Section 4 of Act VIII of 1851 (notwithstanding its concluding clause, which appears to have been added in order to bar any public or private claims to exemption other than those allowed in that section) merely fixed the objects on which the toll is leviable and the *maximum* rates, leaving it optional with the authorities to confine the impost to a few of the objects specified should the circumstances of any case render it desirable to do so. The Deputy Chief Engineer now proposes 1 pie per head in the case of unladen pack cattle, and 1 pie per ten heads of the sheep, goats and pigs, the latter rate appears to be recommended with reference to the District Engineer's remark that "even 1 pie would in most cases be prohibitory, and though they "obstruct traffic, I think we had better be content to allow them to pass free; so far as I know "their numbers will not be very large."

5. The annual expenditure as stated in paragraph 10 above is estimated at Rupees 1,130, as shown below:—

	RS.
For maintaining the road...	800
Establishment.	
1 Toll keeper at 10 Rupees per mensem...	120
2 Lascars at 4 Rupees each...	96
1 Cheque box Lascar 5 Rupees...	60
Ticket paper, printing, &c....	54
	330
Total...	1,130

6. The Board are of opinion that this establishment is unnecessarily large, and that the salary of the Toll keeper is not sufficient to ensure the services of a trustworthy person being obtained; they would therefore propose the entertainment of the same* establishment as that sanctioned for the toll bar in the Madura District as shown in the margin, and as the management of the toll would be in the Collector's hands any special charge for Sidirwárid appears to be unnecessary.

* A Toll taker Rupees 15 per mensem.
One Peon " 7 "

7. Resolved that the letters recorded above be submitted with these Proceedings to Government, and their early orders on the subject be solicited as the Anicut will be available for traffic on the 9th proximo, as stated in paragraph 2 above.

(A true Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

ORDER THEREON, 5th June 1862, No. 1,261.

1. In compliance with paragraph 3 of the Proceedings of Government dated 18th February 1862, No. 242, the Board of Revenue, in consultation with the Acting Deputy Chief Engineer of the Northern Circle, report definitely on the rate of tolls to be levied on the road-way over the Pennair Anicut in Nellore, which has just been completed, and was to have been opened to traffic on the 9th of this month. As the Board seem to limit the objections taken by Government to the exemption from toll of only "pack cattle unladen, and village cattle, sheep, goats, and pigs," a complete statement is appended in this place including the Collector's rates, and adding the maximum rates laid down by the Act, as well as the subjects of taxation.

Subjects of tolls.	Rates as proposed by the				Maximum rates laid down in Schedule attached to Act VIII of 1851.
	Collector.	District Engineer.	Board of Revenue.	Deputy Chief Engineer.	
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
A four-wheeled carriage on springs.	....	....	....	....	2 0 0
A four-wheeled bandy with two horses - - - -	0 3 0	....	....	....	....
A four-wheeled bandy with single horse - - - -	0 2 6	....	....	....	....
A four-wheeled bandy with pair of bullocks - - -	0 3 0	....	....	....	....
A carriage with horses or bullocks.	....	0 3 0	0 1 0	0 1 0	....
A two-wheeled carriage on springs (except native hackeries) - -	......	....	....	....	1 0 0
A two-wheeled bandy with two horses - - - -	0 2 0	....	....	....	....
A two-wheeled bandy and horse -	0 1 6	....	....	....	....
A two-wheeled bandy and pair of of bullocks - - -	0 2 0	....	....	....	....
A native hackery on spings - -	....	....	....	....	0 2 0
A four-wheeled carriage without springs - - - -	....	....	....	....	0 6 0
A two-wheeled do. do. -	....	....	....	....	0 4 0
A cart or hackery not on springs with wheels less than 3 feet 6 inches in diameter, and tyres less than 3 inches in breadth -	....	....	....	....	0 8 0
A do. do. with wheels and tyres not less than the above dimensions - - -	......	....	....	....	0 2 0
A laden bandy with pair of bullocks	....	0 1 6	0 2 0	0 1 6	....
An unladen do. with do. do.	....	0 1 0	0 1 0	0 1 0	....
Buffaloes, or bullocks, per head -	0 0 6	....	....	....	0 0 6
Unladen pack and village cattle -	....	0 0 1	free	0 0 1	....
An elephant - - -	0 2 0	0 4 0	0 4 0	0 4 0	1 0 0
A camel - - - -	0 1 0	0 2 0	0 2 0	0 2 0	0 4 0
A horse - - - -	0 0 6	0 1 0	0 1 0	0 1 0	0 1 0
A tatoo or poney - - -	0 0 6	....	....	....	0 0 6
Sheep or goats - - -	0 0 1 (per head)	free	free	0 0 1 (per ten)	0 2 0 (per 20)
Swine- - - - -	0 0 1 (per head)	0 0 1 (per ton)	free	0 0 1 (per ten)	0 4 0 (per 100)
A mule - - -	....	....	....	....	0 0 3
An ass - - - -	0 0 6	....	......	....	0 0 2
A laden poney, bullock or donkey.	....	0 0 3	0 0 6	0 0 3	....
A palanquin, or tonjon with bearers	....	....	....	....	1 0 0
A palna, or small native palanquin with bearers - - -	0 1 0	0 2 0	0 2 0	0 2 0	0 4 0
A native dhooly with bearers -	....	....	....	....	0 2 0
Every person carrying a load for hire - - - -	....	....	....	....	0 0 2
Every passenger - -	0 0 1	....	....	....	....

2. It will thus be seen that the scheme proposed by the Board falls far short of the scope of the Act, many of the enumerated subjects of toll even being wholly unprovided for, as well by the Board, as by the District Engineer and Deputy Chief Engineer; the Collector's original

scheme however coming nearest the spirit of the enactment. The Board fortify their views by citing the orders of Government in the case of Andiputty (a) Pass at the eastern outlet of the Cumbum valley (Madura), and the Irrity bridge (b) on Trunk Road No. 4 between Cannanore and Coorg (Malabar); but these were existing facilities open to the public, and it would have been a hardship in a measure to have carried out the Act at those localities in all its fullness. On the other hand, the road-way over the Pennair Anicut is entirely a new work; it never formed part of the original scheme; and has only now been added with especial reference to the convenience of the public, such of whom as may be disposed to make use of the new road, may very fairly be required to pay for the same according to the provisions of the Act. Section IV of the Act is very clear. It expressly provides for the exemption of "Troops and Military stores and equipages on their march, or of Police Officers on duty, or of any person or property in their custody;" and then distinctly adds, "but no other exemption from payment of the tolls levied under this Act shall be allowed." It seems expedient therefore, as well as obligatory, to levy tolls at the Pennair Anicut in strict accordance with the terms of the Act; and as a beginning the Government would adopt the proposals of the Collector (only reducing his rates where they exceed the maximum laid down by the Act) as being more in consonance with the spirit of the enactment.

3. The Government proceed to point out the modifications which they would introduce in the Collector's scheme. Mr. Dykes makes no allowance for an unladen cart, but proposes every bandy with a pair of bullocks being charged at 2 Annas; but it will be proper to levy 2 Annas upon every such vehicle when laden, and but 1 Anna when unladen. The second and third modifications are the rates to be levied on an elephant and a camel: the Collector proposes but 2 Annas on the former, and 1 Anna on the latter, but the Government would fix it at 4 Annas for the former, and 2 Annas for the latter, as proposed by all the other authorities consulted. An elephant and a camel may very easily cross the bed of the river; and it would be as well that as few of these animals as possible came on the Anicut road-way, which is described to be without parapet walls. Besides the higher tax, the precaution suggested by the District Engineer should also be adopted, viz., to restrict the passing of elephants and camels over the Anicut road-way to certain hours, such as between 5 and 6 A. M., 12 and 1 P. M. and 4 and 5 P. M., or any other more convenient hours that the Collector may think better suited for the purpose. The remaining modifications of the Collector's plan are the reduction of the proposed toll on every ass from 6 to 2 Pice, in order not to exceed the maximum laid down by the Act; and the exemption from toll of passengers not carrying loads for hire, agreeably also to the provisions thereof, the proposed toll of 1 Pie per head being however laid upon every individual carrying a load for hire.

4. A very short time will furnish data for the better graduation of the rates with reference to the actual cost of maintaining the road-way. The Collector will specially report the result of the experiment after six months' experience of its working. The proceeds will of course be carried to the credit of the Local Funds, and be applied to the maintenance of the road-way. Hereafter it will be sufficient when the toll has been fairly established, for the Collector to notice its progress in his annual Local Fund reports; and it will be that Officer's duty also to intimate when the tolls may be farmed out to a Contractor, under certain guarantees for its proper working.

5. It is observed that the District Engineer makes a recommendation,* which is not noticed by the Board of Revenue or Acting Deputy Chief Engineer, viz., that the members of the Public Works Department, and their baggage, carts, and horses should be exempted from toll. If the nature of their duties is such as to require them to cross frequently, it seems only right that they should be exempted whenever proceeding on duty as in the case of Police Officers.

(a) Proceedings 19th September 1861, No 1,751.

(b) Proceedings 7th October 1861, No. 1,846.

* Paragraph 14 of his letter dated 6th March 1862, No. 441.

	RS.
A Toll taker at 10 Rupees	...120
2 Lascars at 4 „	... 96
1 Check box Lascar at 5 Rupees	... 60
Ticket paper, printing, &c.	... 54
	330
Add cost of maintaining road.	800
	1,130

6. The only point remaining to be disposed of is the nature and cost of the establishment to be maintained. No idea of the returns to be expected are now afforded, except the mention made by Captain Mullins in paragraph 1 of his letter, 3rd March 1862, No. 444, of the receipts anticipated by him when he first proposed a toll in June 1856, viz., Rupees 1,269 a year. Against this conjectural amount, an establishment of 330 Rupees per annum is proposed, which added to the cost of maintaining the roadway, viz., 800 Rupees, raises the expense of collection and mantenance to 1,130 Rupees a year, leaving but a very small margin for fluctuations. There is no occasion for a system of checks which, as pointed* out by Captain Mullins, will cause unnecessary detention, especially in the case of cattle being required to be counted a second time. For the reasons stated by the Board of Revenue, the Government therefore think that the employment of a toll taker on 15 Rupees a month, and a Peon on 7 Rupees, will be ample for the purpose. The expense of the establishment will thus amount to 264 Rs. a year, and the balance of the proceeds will be available for the maintenance of the roadway.

	RS.
Toll taker...	15
Peon...	7
	22
	12
	264

* Paragraph 11.

(True Extract.)

Lieut.-Colonel,
Secretary to Government.

To the Board of Revenue.
„ Deputy Chief Engineer, Northern Circle.
„ Revenue Department.

Exd. S. T. Augustin.

250-11

Revenue 1862 (C)o.
Progs. sent for June
No. 1635.

Proceedings of the
Madras Govt. in the
P. W. Dept.

Dated 2 June
Received 9th 1862.

12 Pro. B. of Rev. 8 July/62
No. 1967.

Pro. of the Board of Re-
15 January / No. 1251

Passing orders
on certain papers re-
lating to the levy of
tolls at the Pennair
Anicut in the Nel-
lore District.

12 in No. 445.

No. 1427.

[illegible]

30° June/62.

To,
The Secretary
to Government
Revenue Department,

Sir,

In reply to your Deputy's Memorandum dated 27th ultimo No. 101 I have the honor to report that the Proceeding referred to in para 2 of the Board's Proceedings dated 22nd May 1862 No. 3322 was received in the Press in the first instance on 17th April. The Easter holidays began the following day and work was not recommenced in the Press till 23rd. On the 24th the paper in question was given out to the Compositors and sent in to the Revenue Board Office for signature on the 28th.

There is a delay therefore of between two or three days including the time before the work was given to be composed, as well as while it was in hand, which is not satisfactorily accounted for.

The

The foreman of the Department who is principally responsible for this was subsequently dismissed for falsifying his accounts. I do not think therefore that any further notice is now necessary in this case.

I may add that the work in this Department has been considerably accelerated of late.

I have the honor to be,
Sir,
Your obedt Servant,

C G Master
Superinr of the
Government Press.

Fort St. George.
5 June 1862.

No. 3,608.

Proceedings of the Board of Revenue, dated 6th June 1862.

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 30th May 1862, No. 121 :—

1. With reference to the Board's Proceedings, dated the 24th April 1862, No. 2,612, authorizing the sale of the Abkarry Farm of this District for five years, commencing with Fasli 1271, I have the honor to inform you that the Farm was put up to auction on the 27th instant, at Salem in one lot, and was knocked down after considerable competition to Venketachelliah of Bangalore for Rupees 1,91,000 per annum for the term of five years.

2. Vencatachelliah is a native of Bangalore, and is, I am informed, a man of substance, and of unexceptionable character. It appears he stands security for the Arrack Renters of the Bangalore division in the Mysore country.

3. The sale price at which the Farm has been now disposed of, gives an annual increase of Rupees 54,990 above the rent for the five years now expiring, or Rupees 73,463 over the minimum upset price shown in the Advertisement.

4. The new purchaser has made the deposit specified in paragraphs 4 and 5 of the Advertisement. The sum which according to paragraph 6 of the Advertisement, he has to deposit on the 10th proximo, is Rupees 19,933, when he will be required to execute the prescribed Muchilka.

5. I request the Board will, under the foregoing circumstances, confirm the sale.

6. With regard to the three modifications referred to in paragraph 2 of the Board's Standing Circular, dated the 16th May 1862, No. 3,152, I beg to state that the two first modifications were made in the Advertisement before it was ever published, and the third, viz., the extension of time for closing the shops was duly made immediately on the receipt of the Board's Official Memorandum, dated the 17th May 1862, No. 301, and besides being duly published was explained to all the persons who assembled at the sale.

7. I cannot ascribe the increase to any other reason than the number of competitors, and this number has doubless been occasioned by the easy access the rail affords. Wealthy merchants from Madras, Chittur, Utacamund, and Bangalore attended personally.

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1. Ordered to be submitted for the information of Government.
2. Sales of this nature being outright, the Board's confirmation is unnecessary.

(A true Copy and Extract.)

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to Honorable D. Arbuthnott, Collector of Salem.

Exd. J. Wright.

Rev: 1862 Departt.
Pro: of Govt. for June No. 1608.
Hon. Superintendent
Govt. Press.

To
Secretary Rev. Dept.

Dated 5 June.
Received 6 June

On the subject of the Proceedings referred to in para 2 of Bd's Pro. dated 22d May/62 No. 3322.

14 27 No. 1608

RECORDED.

13 in No 445.

10 June/62.

EDUCATIONAL DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from A. J. ARBUTHNOT, Esq., Director of Public Instruction; to the Chief Secretary to Government, Fort Saint George, dated 1st May 1862, No. 841.

In the month of July last year, I was furnished with an Extract from the Proceedings of Government in the Revenue Department, under date the 24th June 1861, referring for my consideration, certain remarks made by the Board of Revenue regarding the rate, or subscription, by which the village schools established by Mr. Taylor, in the sub-division of the Rajahmundry district, are supported, to the effect that "the land assessment was not of that "light character which would admit of cesses being superadded for every special object, how- "ever desirable such a principle might be in theory, and that the cess, if levied at all, should "not be restricted wholly to the agricultural community."

2. This rate, or cess, as the Government are aware, had previously formed the subject of correspondence between the Government and my department. Some years ago, as early indeed as 1857, I was led by a statement made by Mr. W. Robinson, who succeeded Mr. Taylor as Sub-Collector, to question the voluntary character of the rate, and to doubt the possibility of extending it to other districts on the terms on which it had been raised in Rajahmundry; and in 1859, while engaged in considering the question raised in Lord Stanley's Educational Despatch of the 7th April of that year, as to the best means of providing for the elementary education of the rural population, I received a letter from the then Acting Sub-Collector, Mr. Davidson, urging the necessity of making some authoritative provision for the enforcement of the rate, on the ground that there was great difficulty in collecting it. Mr. Davidson considered that he had no authority to enforce payment, and this was my impression, as it appears to have been the impression of Mr. G. Vans Agnew, and most of the other Sub-Collectors who have had charge of the sub-division since Mr. Taylor left it. It appeared to me, at the same time, that it was very desirable to maintain the schools. The Secretary of State, in the Despatch to which I have alluded, had suggested the imposition of a general education rate, from which the cost of all schools throughout the country should be maintained; and although I was not prepared to recommend the adoption of this measure generally, considering it, for reasons which are stated at length in my letter of the 24th September 1859, to be open to very serious objections, it occurred to me that it might be well to try it in one or two districts, and I accordingly suggested that the so called voluntary rate, by which the schools under notice are maintained, should be legalized, converted into a compulsory rate and extended to the Taluqs forming the principal division of the Godavery district, as well as the district of South Arcot. I suggested that, in the new measure, provision should be m [illegible] enforcing on the non-agricultural classes a rate of payment equal in proportion to that w[illegible] might be imposed on the Ryots, and that a house tax would probably be the most convenient mode of [illegible] the necessary funds. The proposal was not approved by this Government. Sir Charles Trevelyan was opposed, on principle, to the plan of a compulsory rate for educational purposes, and considered it inexpedient to try it as an experiment in one or two districts, observing that "although the scene of operations "would be limited, the public mind w[illegible]cause it would be viewed as the "precursor of a general measure." N[illegible]d as to the continuance, or otherwise, of the Godavery rate whic[illegible] present time.

3. An extract from M[illegible] in my Annual Report for 1858-59, in wh[illegible] were maintaine

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Rev. 1862. Department.

No. 1634.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dtaed 6th June 1862.
Despatched. 7 do
Received. 9 do

14.

Print

No. 3,608.

Submitting for information a letter from the Collector of Salem, reporting the result of the sale of the Abkary Farm of his district and requesting the Board's confirmation of the sale with the Board's remarks thereon.

No. 1427.

RECORDED.

30th June 62.

case, without the full consent of the representatives of the village communities, but that, having been once assented to, its payment was compulsory; and that the Revenue authorities had as much power to enforce it as they had to enforce the payment of the land revenue. Mr. Taylor's letter was referred to Mr. Powell, who was then acting as Director of Public Instruction, and, on his recommendation, it was determined that Captain Macdonald, the Educational Inspector for the Northern Circars, who was well acquainted with the schools, should visit the district and report on the whole question. Captain Macdonald's report, which was made in June last, leaves the question very much where it was when it was brought forward by Mr. Davidson. He states that, in some localities, the ryots refuse to pay the rate, while, in others, they pay it unwillingly; but that in most of the villages it is collected without difficulty, and in many, the people would be averse to its abolition. Captain Macdonald however anticipates that some changes will be rendered necessary by the revision of the revenue settlement lately made; and, in a demi-official letter which I have received from him, in reply to one I wrote to him after receiving his report, and in which I asked for his opinion as to the possibility of maintaining the schools on the grant-in-aid system, he expresses the opinion that "there is no chance of the schools lasting unless an "educational rate is authorized to be levied."

4. Captain Macdonald's report as to the general success of the schools was very favorable. He is of opinion that "the schools have done and are doing a vast amount of good," while "they cost the State little or nothing, and probably do not cost the Ryots more than their own "indigenous schools were doing."

5. With reference to the mooted question as to the authority of the Sub-Collector to enforce payment of the rate, Captain Macdonald submitted a letter addressed to him by Mr. G. Vans Agnew, a copy of which is entered in the margin,* and from which it appears, that although there have always been arrears of the school cess, no order has ever been issued to collect it by the attachment and sale of the property of defaulters.

6. On receiving Captain Macdonald's report, I submitted it to the Board of Revenue with a request that they would favor me with their opinion as to the correctness, or otherwise, of that advanced by Mr. Taylor in regard to e authority possessed by the Sub-Collector enforce payment of the rate; and if they onsidered that the imposition of the rate would equire the sanction of a legislative enactment, whether, with reference to the amount of the land assessment, they thought it might be maintained on this footing in the event of the Government being prepared, on further consideration, to assent to its imposition.

7. The reply of the

was in the negative. They were

of opinion that the Sub

order "to empower th

e payment of the rate, that, in

"land, and to realize

e from other sources than the

way as land revenue, it has

"invariably been fou

n, and that there is nothing in

* "In reply to your letter, No. 55 of the 1st instant, I "have the honor to state that there is no instance on record "of extreme measures, such as are referred to by Mr. Taylor, "in the extract quoted by you, having been taken for the "recovery of arrears of the so called voluntary village subscription to the schools in this subdivision."

"I do not suppose that my predecessors, any more than "myself, have doubted that the school system was based on "the theory that the 'subscription once agreed to, became a "fixed permanent addition to the village demand.' The question is how far this theory was understood by the parties "most interested. I believe by very few beyond such as "came into actual personal communication with Mr. Taylor "himself. On this point, every thing that I have heard "leaves me to concur in the remarks made by my immediate "predecessor, Mr. Davidson."

"With reference to the construction placed b "decisions on the orders of Government, I can o "from the fact that, although there have always be "of school cess, no order has ever been issued to "same by the attachment and sale of the pr "defaulters."

"I should certainly not consider ut "adopt that course."

8. The result of this reference left me in considerable perplexity as to what course should be taken. It was clearly impossible to maintain the rate much longer in its present form, and it was, at the same time, very undesirable to abolish the schools, or any large number of them, if it could possibly be avoided; but in order to their being maintained, it seemed necessary that one of three courses should be taken.

(*a.*) Either to devise some modification of the present system which might be free from the objections urged against the latter by the Board of Revenue.

(*b.*) Or to constitute the schools Government schools, and defray their cost out of the general revenues, requiring each pupil to pay a schooling fee, as in the other Government schools.

(*c.*) Or, lastly, to arrange for the schools being maintained on the grant-in-aid plan, the Government and the village communities dividing the cost between them.

9. There are grave, and as it appears to me, insuperable objections to the adoption of the second of these three plans. It is not desirable, or indeed possible, that the Government should undertake to provide from the public treasury for the instruction of the whole rural population. As to the grant-in-aid plan, which is advocated by Sir Charles Trevelyan and the Board of Revenue, I fear there is but little prospect of any considerable number of the schools being maintained, if it is to depend upon a moiety of their cost being contributed permanently by the village communities, without the intervention of the Revenue authorities, or some legislative sanction which would compel them to continue their contributions for a fixed period. Captain Macdonald, as I have already observed, considers that there is no chance of the schools lasting, unless an educational rate is authorized to be levied; and from what we know of the inaptitude of the natives to unite for public purposes, I see every reason to concur in his opinion.

10. But I think it might be practicable to introduce a modification of the present system which would be free from any objection on the score of compulsion, and might, possibly, ensure the permanency of a considerable proportion of the schools. A measure almost identical with that which I am about to propose was suggested to me by reading in one of the Bombay Education Reports, a bill submitted to the Government by the Director of Public Instruction, providing for local taxation for educational purposes, on the principle of the Municipal Act (XXVI of 1850.) I think it is very desirable that such an Act should be passed in this Presidency, empowering the local Government to sanction a school rate in any town, village, or circle of villages, on receiving from a certain proportion of t , an application intimating their willingness to rate themselves for the purpose. d provide for due notice of the application being given to all the inhabitants of th ould be ascertained beyond a doubt that the application is a genuine representation of the wishes of a sufficient majority of the inhabitants. It should provide for the appointment sons, who, with the Inspectors and Deputy Inspectors of schools for the district, should form a Committee of management, and should be required to collec

ants, either to the

local revenue authorities, or

a question whether

the mode of rating should be

it should be left to

the discretion of the town or

l either of the Col-

lector, of the

supplemented by a

moiety of the cost

“ My impression is that when the revised assessment comes into operation, the opposition “ to the (present) educational cess will be much more serious than it has hitherto been, and that “ it will extend even to those villages in which the subscriptions have been hitherto collected “ without any difficulty. A time when a new and heavy addition is about to be made to the land “ tax must necessarily be a very unpropitious one for obtaining applications from village communities expressing their willingness to rate themselves for educational purposes. I fear, therefore, “ that very few applications of this nature will be forthcoming. It is possible however that the “ permanency of some of the schools may be ensured by the measure proposed, and as it is one “ against which, if successful, no possible objection can be urged, and which is capable of being “ tried in any district of this or any other Presidency, I am of opinion that it is very desirable “ that an Act of the kind suggested should be passed.” Mr. Purvis considers that “ there can be “ no question that, on the new assessment coming into operation, the opposition to the existing “ rate will become much more general than it has been hitherto,” and he expresses his belief that, “ among the great majority of the Agricultural classes, no real anxiety for the education “ of their children exists, though a few of the leading Ryots in several villages are, no doubt, “ sensible of the advantages to be derived therefrom.” He apprehends therefore that but few applications will at first be received, but he thinks the plan well worthy of a trial, and he observes that the prospect of having to pay only “ a moiety of the cost of the school (instead of the “ whole as at present) might be an inducement to some communities to send in applications.” Mr. Purvis expresses his full concurrence in the opinion of the Board of Revenue in regard to the present rate, that, as the law now stands, the Collector has no power to enforce its payment.

11. Mr. Taylor expresses his cordial acquiescence in the general outline of the plan above sketched out, whereby, he observes, the “ leading principles of the original scheme are closely “ maintained and the system will obtain a legal sanction, which, in the opinion of the Board of “ Revenue, and other Officers, it does not now possess.”

12. I submit herewith a draft of a Bill, which, if approved by His Excellency in Council, might be introduced into the local legislature. This Bill deals, in the first instance, with the existing schools in the Godavari District, and provides for a course of procedure being adopted with respect to them somewhat different from that which will be adopted in the case of places where it may be proposed to establish new schools. It prescribes, in the one case, for the immediate enforcement of the Act, unless the majority of the inhabitants shall petition against it within a certain time. It prescribes, in the other case, that the Act shall not be enforced until the majority of the inhabitants have made an application to that effect. It may be a question whether this distinction should be drawn. My opinion is that it should, and that it is not either necessary, or desirable, to close the existing schools because the majority of the inhabitants may be too apathetic to apply for their con [illegible]. It will be sufficient, I think, to provide for their being abolished in the event of the in [illegible] ants petitioning for their abolition within a certain time, which, if they really [illegible] e it, the [illegible] not fail to do.

13. I trust that the meas [illegible] or some modification of it, will meet with the approval of His Excellency in Council. It furnishes, I think, the most satisfactory means of solving the difficulty which has so long been fe [illegible] taining the schools in the Godavari District. Wherever the inhabitants ar [illegible] to maintain the schools, the Act will give them the means [illegible] present rate is really in opposition to their wishes, it will be ta [illegible] ts, it will furnish a machinery for the establishment of schools of any [illegible] y be a desire for them, and while it provides [illegible] the permanency of t [illegible] al taxation, it will not be in any way incompatible with the [illegible] stem I [illegible]

A BILL

To provide for the maintenance of certain schools in the Delta Taluqs of the Godavari district, under the Presidency of Fort Saint George, and to enable the inhabitants of any town, or village, or circle of villages in any district under the said Presidency, to assess themselves for the establishment and maintenance of schools.

Whereas, in certain towns and villages, situated in the Delta Taluqs of the Godavari district, under the Presidency of Fort Saint George, schools for elementary instruction have been established and maintained by a rate imposed by the Revenue authorities, with the consent of the principal inhabitants of such towns and villages; and whereas there are no legal means of enforcing such rate, and it is expedient that provision should be made for the permanence of the said schools in those places in which a majority of the house-holders desire to maintain them, and to enable the inhabitants of such towns, villages, or places, to assess themselves for the purpose; and whereas it is expedient that in other towns, villages and places in the said Godavari district, as well as in the other districts subject to the Presidency of Fort Saint George, the inhabitants should be enabled to assess themselves for educational purposes, it is hereby enacted as follows:—

I. On the passing of this Act, the Collector of the Godavari district shall give notice in the District Gazette to the inhabitants of the towns and villages in which any school, or schools, supported by a rate, or subscription, may then be in operation, that, if the majority of the inhabitants of any such town, or village, desire to discontinue the payment of the rate, or subscription, hitherto paid by them, they are at liberty to do so, and that on their notifying the same to the Collector, the collection of the rate, or subscription, will be discontinued, and the school, or schools, will be closed; but that, if no application for this purpose be made within two months from the date of the publication of the Collector's notice in the District Gazette, it will be understood that the majority of the inhabitants are willing to pay a school rate, not exceeding the amount they have hitherto paid, and thereupon, the Inspector of schools for the division, and the Deputy Inspector for the district, and such number of the resident house-holders of the said town, village, or place, as the Collector of the district may think necessary, shall be appointed School Commissioners for the purpose of assessing and collecting the rate, and managing the affairs of the school, or schools, supported by it.

II. The Commissioners so appointed sh [illegible] to make rules, subject to the approval of the Director of Public Instruc [illegible] of Fort Saint George, for the more effectual carrying out of the purpos [illegible] appointed, which rules, when approved by the Director of Public Ins [illegible] they are rescinded, or amended, as hereinafter provided, shall be of the sa [illegible] id town, village or place, as if they were inserted in this Act.

III. The rules to be prepared b [illegible] vide, among other things, for—

(*a.*) The levy of taxes, c [illegible] place, for the purposes of this Act, the amo [illegible] of collecting the same, and of ensuring [illegible] ected.

(*b.*) The appoi [illegible]
other perso

sary contracts, and to bring, and defend and compromise all suits, actions, and other legal proceedings, and to do all other things which may be necessary for the effectual carrying out of the purposes for which they are appointed.

V. No Commissioner shall be personally liable for any contract made by the Commissioners under this Act: but every Commissioner shall be liable for any misapplication of the monies collected to which he shall have been knowingly a party, or privy, or which shall have happened through his gross neglect of duty, and shall be liable to be sued for the same, as for money due to, and at the suit of, Her Majesty's Indian Government.

VI. The powers of Act II, 1839, shall be applied for the recovery of all arrears of taxes and duties due under this Act; and every Magistrate shall put in force the powers of the said Act II of 1839 for that purpose, whenever thereunto required by the Commissioners or their authorized Agent.

VII. No tax or duty on property made under this Act, shall be defective for want of form; and it shall be enough in any such tax, or duty, on property, or any assessment of value for the purpose of making such tax, or duty, if the property rated, or assessed, shall be so described as to be generally known, and it shall not be necessary to name the owner or occupier thereof.

VIII. All moveable property found in any house, or building, or upon any land assessed under this Act, may be seized and sold by warrant of a Magistrate for payment of any arrears of tax laid on such house, building, or land, under this Act.

IX. All Commissioners acting in execution of this Act shall, on or before, the last day in April in every year, make up and send to the Director of Public Instruction an account of all sums received and spent by them in the foregoing year, in such form and with such vouchers as the Director of Public Instruction shall, from time to time, direct.

X. The inhabitants of any town, village or place, in the said Godaveri district, or in any other district subject to the Presidency of Fort Saint George, who may be desirous of making better provision for the establishment and maintenance of a school or schools, may apply to the Collector of the district, specifying the nature of the school, or schools required and praying for an order that this Act shall be put in force in such town, village, or place.

XI. Whenever such an application shall be made to the Collector of any district subject to this Presidency, notice thereof be given by advertisement in the District Gazette, and also by proclamation in such town, village, setting forth the purport and effect of the application, and allowing such reasonal
us may be fixed by the Collector to enable the
inhabitants of the town, village, place,
ard petitions to the Collector, for, or against,
the enforcement of the Act therein.

XII. The Collector shall d
such petitions, and on the expiry of the time
allowed for receiving the same, sh
er which shall be published in the Government
Gazette, and also notified by
within such town, village, or place, &c., recit-
ing that the application
case may be, to be approved by the
inhabitants, either as
application; and if the application
shall appear to be
ring this Act to be in force in
nt as shall appear to the said

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ers for the purpos of administering this Act, and t said School Commissioners shall have the powers, functions and immunities described in Sect III, IV, V, VI, VII, VIII, IX, and X of this Act.

XV. The Governor in Council may at any time suspend the operation of this Act in any town, village, or place, and appoint any person, or persons, to examine and report upon the behaviour of the Commissioners or any of them, or of their servants, in the execution of this Act.

XVI. The word 'place,' where it occurs in this Act, shall be construed to include any district, suburb, quarter, or number of villages, the inhabitants of which may combine in applying to the Collector to have this Act put in force under one set of Commissioners for such district, suburb, quarter, or number of villages.

ORDER THEREON, 7th June 1862, No. 173.

Pro. of Govt.,	3rd September	1859,	No.	1,357,	P. D.
do.	23rd November	,,	,,	1,756,	,,
do.	2nd May	1860,	,,	618,	,,
do.	2nd June	,,	,,	817,	,,

In this letter the Director of Public Instruction discusses the questions which of late have been with reference to the rate levied in certain villages of the sub-division of the Godavery District for the maintenance of elementary Schools and which have formed the subject of the correspondence noted in the margin.

2. The establishment of these schools was commenced with the sanction of Government
in March 1858 by Mr. G. N. Taylor then Sub-Collector of the District and was continued by
his successors in the Sub-Collectorate up to 1859, since which year it is believed no new schools
have been opened. According to the latest returns, the number of schools was 100 with an
attendance of 2,000 pupils. The schools have been supported almost entirely by a rate paid by
the Agricultural classes in the form of a per centage on the land tax. The original scheme
provided that such persons not paying any land ta night send their children to the schools
should pay a schooling fee, but the sums raised his source have, it is understood, been
inconsiderable and the main burden of sup schools has fallen on the Agricultur
community. The imposition of the rate orig lications which Mr. Taylor
in August 1854, reported that he had re th
offering to assess themselves for the purpos
villages and it was sanctioned on the und
manate from the village itself and that
"inhabitants who in a body should be

In a report made by Mr. Taylor th
"in every instance in which a
"offered to support it," "that e
"the matter," and that he had "
"tation or difference of opinion
observed, "will always be found
complaints from the disaffect
received immediate attentio
majority that the schools sh

3. The voluntary chara

4. In the course of the correspond which has taken place regarding these schools a question has been raised as to the authority of the Sub-Collector to enforce payment of the rate. Mr. Taylor considered that the rate or to, became a fixed permanent addition to the village demand; but it appears that none of his successors in the Sub-Collectorate have acted on this theory and the Board of Revenue are clearly of opinion that no such power could be legally enforced.

5. It was necessary under these circumstances that in order to maintaining the schools some change should be made in the plan originally sanctioned for providing the necessary funds. On full consideration the Director of Public Instruction has come to the conclusion that one of three courses must be taken—

(*a.*) Either to devise some modification of the present system which might be free from the objections urged against the latter by the Board of Revenue.

(*b.*) Or to constitute the schoo Government schools, and defray their cost out of the general [illegible] each pupil to pay a schooling fee, as in the other Government schoo

(*c.*) Or, lastly, to arrange for the schools being maintained on the grant-in-aid plan, the Government and the village communities dividing the cost between them.

Mr. Arbuthnot considers that there is a grave and indeed insuperable objection to the adoption of the second of these three plans on the ground that it is not desirable or indeed possible that the Government should undertake to provide from the public Treasury for the instruction of the whole rural population, and that there is no valid reason for doing in the Sub-Division of the Rajahmundry District what cannot be attempted elsewhere. He is also of opinion that the grant-in-aid plan, unless supplemented by some legislative provision, which would ensure the permanency of the local funds could not be applied to schools of the character of those under consideration with any pro ect of permanent success. Rejecting both these measures as being either unsuitable or in e to the attainment of the end in view, he submits a project of law which passed w he effect of legalizing with certain modifications and giving permanency to the sent rate ver a certain proportion of the inhabitants may
acilitate the application of the system to other Districts. The
e principle of the Municipal Act (XXVI of 1850.) It deals
ools in the Godavery District and provides for a course of
what different from that which will be adopted
establish new schools. It prescribes, in the
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e an application to that effect. Mr.
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inator of the scheme which it is

on to the measure proposed in
c inion that it is well wort

"factory means of solving the difficulty which has s
"schools in the Godavery District. Wherever th
"desire to maintain the schools, the Act will give th
"present rate is really in opposition to their wishe
"will furnish a machinery for the establishment of
"a desire for them, and while it provides for the
"taxation, it will not be in any way incompa
"system, but, on the contrary, will aid the develop
"to the local funds, in aid of which grants will b
"ported by Natives, does not at present exist. I
"has been taken as its model, to be altogether, or,
"fails, it can do no harm, and if it should succeed,
"of promoting the diffusion of popular instructio

7. To this the Governor in Council would a

8. Pending the passing of the Bill, the Gove
should at once be taken to relieve the rate payer
amount which they have paid hitherto, by making a
sury, and that in those villages from which petition
that the rate is paid unwillingly by the majority of

9. It appears from Captain Macdonald's Rep
village the amount of the rate contributed by it, h
lections have formed a general fund. This shou
maintained in which the local funds, supplemen
Treasury, may be insufficient to meet the neces

10. Captain Macdonald should visit the
ally superintending the carrying out of the m
vent any impression being created that the
schools. The Sub-Collector should visit wi
other avocations may admit, and every thing
warm interest in their success.

11. Captain Macdonald and other Inspe
selves in communication with the Collectors of
will ascertain and report to the Director of Public
the views of those Officers, and of any other p
sult, regarding the Bill submitted with the

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* "We look forward to the time when any general system of "education entirely provided by Government may be dis- "continued, with the gradual advance of the system of "grants-in aid, and when many of the existing Government "institutions, especially those of the higher order, may be "safely closed, or transferred to the management of local "bodies under the control of, and aided by, the State."

1862 [illegible]
[illegible] June
No. 1658

Proceedings of the Madras [illegible] Education
Depart.

Dated 7th June 1862
Received No.
No. 178

15

Reading letter from Director Public Inst.
discussing [illegible]

Public Department.

No. 688.

To
The Honorable J. Sydney Smyth
Advocate General.

Sir,

I am directed by His Excellency the Governor in Council to acknowledge the receipt of your letter under date the 6th instant and, in reply, to convey to you the permission of Government for your proceeding to the Shevaroy Hills for three weeks, on the understanding that you will make arrangements for the disposal, during your absence, of any business that does not require your immediate presence at Madras, and for your return forthwith to the Presidency if your attendance here should be required.

I have &ca

(Signed) A. J. Arbuthnot.
Ag: Chief Secretary.

Fort St. George
7th June 1862

True Copy
Ag: Chief Secretary.

To
The Revenue Dept.

Revenue 1862 Novr.
Pro: of Govt. for June
No. 1691-

Copy of the Letter
From Chief Secty. to
the Hon: J. J. Smyth
Esqre. 16

Dated 12th June 1862.
Received 13th No. 1427-

30 June 62 In reply to his communication conveying to him the permission of Govt. to his proceeding to the Shevaroys for three weeks on the understanding that he will make arrangements for the disposal during his absence, of any business that does not require his immediate presence at Madras, & for his return forthwith to the Presidy. if his attendance here should be required.

16 in No 445.

No. 3,827.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th June 1862.

Read the following letter from P. GRANT, Esq., Collector of Coimbatore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 4th June 1862, No. 121 :—

1. Adverting to the Board's Proceedings of the 15th ultimo, No. 3,142, I have the honor to report that the Advertisement regarding the sale of the Abkarry Farms of the Neilgherry Taluk and Wellington for four years, from Faslis 1272 to 1275, was duly published both in the District Gazette and in the Taluk Cutcherry, with reference to which a large number of respectable merchants residing on the Neilgherries and at Coimbatore attended my Office on the appointed day, viz., 2nd instant. The farms were put up to auction in my presence at the upset price (annual rent) mentioned in the Advertisement, and knocked down to the highest bidders Framjee and Co., for Rupees 35,275 as shown in the margin.

	RS.
Neilgherry Taluk........	26,250
Wellington	9,025
	35,275

2. The result of the sale is an annual increase of Rupees 450 for the Neilgherry Taluk, and of Rupees 1,025 for Wellington above the rent of Fasli 1271, making in all Rupees 1,475. The farm of the latter place is, however, liable to an increase or deduction in the amount of rent on the arrival or march respectively of a Regiment or Wing.

3. Messrs. Framjee and Co. have at once deposited in Government Securities endorsed to the Collector for the time being a sum of Rupees 5,957-0-0, being a little more than two monthly instalments of their rent, and have executed the necessary preliminary agreement. The License and Muchilka will be executed in due course, and the farms will be put in the possession of Messrs. Framjee and Co. on the 1st July next.

	RS.	A.	P.
Amount of two monthly instalments...	5,880	0	0
" actually deposited............	5,957	0	0
Excess............	77	0	0

Submitted for the information of Government.

(A true Copy and Extract.)

C. G. Master

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Copy to P. Grant, Esq., Collector of Coimbatore.

Exd, J. Wright.

Rev. 1862. Department.

No. 1743.

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 13th *June* 1862.
Despatched. 17 do
Received. 18 do

No. 3,827.

Submitting for information a letter from the Collector of Coimbatore reporting the result of the sale of the Abkarry Farms of the Neilgherry Taluk and Wellington.

Recorded

30th June 1862.

Revenue Depart

Proceedings of the Board of Revenue
dated 13th June 1862

Read the following

No 102

From
A. E. R. McDonell Esq.
Collector of Trichinopoly

To
W. Hudleston Esq.
Secretary to the Board of Revenue
Chepauk
Madras

Sir,

1 I have the honor to submit the enclosed Statement of the result of the sale of the Abkarry Farm of the Talugs of Perambalore and Trichinopoly which took place this day.

2 The revised advertisement [Copy of which was sent to you with my letter No 98 dated the 6th Instant] was published in the local Gazette and otherwise made known throughout the district, it was also read out to all the parties assembled at

at the time of Sale. The sale was also advertised in the Gazettes of the neighbouring districts.—

3 I put up the farm for 4 years so that the lease may expire on the same day as the leases which were put up last year.—

4 The Board will observe from the enclosed statement that the sum for which the farm is now let is above 100 per Cent in excess of the amount of rent realized in Fusly 1271. This is I consider very satisfactory.—

Trichinopoly
Collector's Office
9th June 1862

I have &c.
(Signed) A. E. R. McDonell
Collector

Ordered to be submitted for the information of Government.

The annual rents of the two Taluks sold have been raised from Rupees 13,430 to Rupees 29,100.—

(A true Copy and Extract)

Anderson
Secretary

To
J. D. Sim Esqr.
Secretary to Government
Revenue Department
with Original Enclosure.

Rev: 1862 Depart.
Pro: of Govt. for June
No. 1708.

Proceedings of the
Board of Revenue

Dated 13th
Despd. 13th } June 1862
Recd. 14th

Enr. 1 orig. Sent to the B. of Rev.
on memo. 8 June 64

Submitting for in-
formation letter from
the Collr. of Trichinopoly
reporting the result of the
sale of the Abkarry
Farms of two Talugs.

No. 1427.

30th June/62.

18 in No 445.

17 June

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Minute by His Excellency the President, dated 20th June 1862.

ORDER THEREON, 20th June 1862, No. 727.

His Excellency the Governor in Council being about to proceed on a tour into the Provinces, resolved that all business of routine and detail in the several Departments involving no new principle, nor any modification of a principle already established, and all special and urgent business in the several branches of the administration, not admitting of delay, be disposed of by Council.

2. The following papers are to be furnished to the President for his information :

I. Copies of all letters from the Council to the Right Honorable the Secretary of State for India.

II. Copies of the Proceedings of Government.

III. A list of the papers received in each Department daily.

(True Extract.)

Acting Chief Secretary.

To the Revenue Department.
,, Public Works do.
,, Military do.

Exd. F. Cartledge.

Rev: 1862 Extract Ps: of Govt for June
No 1787.

Proceedings of the Madras Govt in the Public Dept

Dated 20th } June 1862
Received 21st }
No 727

Directions for the conduct of business in the several Depts of the Secretariat during the absence of His Excelly the Governor on a tour.
No 1627.

RECORDED.

30 June /62.

19 in No 443

PUBLIC DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Memorandum:—

It is proposed on the occasion of proceeding to the Provinces and the Neilgherry Hills on public duty, to order the following establishment to attend on the Secretary to Government and to allow the servants proceeding thither, batta at the undermentioned rates:

Mr. T. A. Zscherpel, Public Department, 30 Rupees per mensem.
Mr. J. Smith, Revenue Department... ...30 ,, ,, ,,
Two Peons each... ... ...3½ ,, ,, ,,

It is further proposed to grant to the above mentioned Establishment an allowance for warm clothing as noted in the margin.

	RS.
2 Senior Clerks at Rupees 55 each	110
2 Peons at 21 Rupees each	42
	152

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

Order thereon, 20th June 1862, No. 728.

His Excellency the Governor in Council approves and sanctions the arrangements proposed in the foregoing Memorandum.

2. One month's salary will be advanced to the Clerks and Peons referred to above, as noted in the margin, amounting to Rupees (213) two hundred and thirteen, which will be recovered by monthly deductions of a fourth of their allowances.

Mr T. A. Zscherpel ...	Rupees 100
,, J. Smith..	,, 100
Pe. Narayanasawmy ..	,, 7
[illegible]	,, 6
	213

3. The Collector of Coimbatore will be likewise instructed to comply with the requisitions of the Secretary to Government for such sums as may be required to defray the allowances of the Office Establishment attending him and to meet incidental expenses.

(True Extract.)

A. J. Arbuthnot
Acting Chief Secretary.

To the Accountant General.
,, Civil Paymaster.
,, Collector of Coimbatore.
,, Secretary and Treasurer Bank of Madras.
Revenue Dept

Exd. F. Cartledge.

7. The Government regret to find that the work has not yet proved of any benefit, and they desire the attention of the Board of Revenue be again directed to the last Clause of paragraph 3 of Proceedings of 11th March above referred to, as the information therein called for has not yet been laid before Government, and there appears to be no guarantee against the recurrence of injury from the neglected state of the tanks in the Arealur Zamíndári.

8. The Proceedings of the Deputy Chief Engineer, Southern Circle, in ordering the wing-walls to be proceeded with, are approved.

(True Extract.)

Lieut.-Colonel,
Secretary to Government.

To the Deputy Chief Engineer, Southern Circle.
" Board of Revenue.
" Revenue Department.
" Accountant General.

Exd. S. T. Augustin.

Revenue 1862 Vol.
Pro. of Govt. for June.
N. 1802 -

Proceedings of the
Madras Govt. in
the Public Dept.

Dated 20th } June
Received 23rd } 1862.

20 N. 728.

Sanctioning the
arrangement proposed
regarding the Estate
to attend to the Secy.
to Govt. proceeding to
the Provinces and
the Neilgherry Hills
on public duty. —
N. 1427.

RECORDED.

30th June /62.

20 in No 445.

PUBLIC WORKS DEPARTMENT.
Public.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers:—

From the Deputy Chief Engineer, Southern Circle.

Submits for sanction a plan and estimate amounting to Rupees 22,000 for repairing the Murthyaur Under Tunnel works in the District of Trichinopoly.	(Here enter 12th April 1862, No. 12,600.)

From the Deputy Chief Engineer, Southern Circle.

States that the Acting District Engineer, Trichinopoly, reports that he does not require any more money for the Murthyaur Under Tunnel in addition to his allotment for the current year.	(Here enter 15th April 1862, No. 12,709.)

Proceedings Madras Government in the Revenue Department.

Referring Proceedings of the Board of Revenue submitting letter from the Collector of Trichinopoly informing that no lands were irrigated this year by the Ponairy Channel.	(Here enter 13th May 1862, No. 1,051.)

From the Acting Deputy Chief Engineer in charge of Southern Circle.

Submits for information a letter from the Acting District Engineer of Trichinopoly, affording information connected with the expenditure on the Ponairy Project.	(Here enter 19th May 1862, No. 725.)

From the Deputy Chief Engineer in charge of Southern Circle.

Submits a letter from the Acting District Engineer of Trichinopoly, soliciting early sanction to the Estimate of Rupees 22,000 for repairing the Murthyaur Under Tunnel works, &c., in that District.	(Here enter 9th June 1862, No. 10.)

ORDER THEREON, 20th June 1862, No. 1,422.

1. In their Proceedings of 11th March 1862, Government passed orders on the report submitted by the Deputy Chief Engineer, Southern Circle, of the injury sustained by the Murthyaur Tunnel, otherwise known as the Ponairy Project, and directed the preparation of the plans and estimates for the proposed additions and repairs. They also called for a report on the expenditure on the Ponairy Channel with which this Tunnel is connected and of its present and prospective results. The latter information was conveyed in the Report from the Chief Engineer reviewed in Proceedings of 4th April last, No. 678.

2. They at the same time directed the Board of Revenue to ascertain from the Collector of Trichinopoly how far the Zamíndár of Arealur, the bursting of whose tanks appears to have been the proximate cause of this last injury, was liable for the expense entailed thereby.

3. With the present letters the Deputy Chief Engineer submits the Estimates above called for, amounting to Rupees 22,000, as also a letter from the District Engineer stating that although water was passed down the channel, yet from the fact of the Coleroon falling very low soon after the opening of the channel, the time was too short to admit of any increase in the cultivation previous to the occurrence to the heavy floods which caused the damage now requiring to be repaired.

4. It appears that out of the Estimate for Rupees 19,170 submitted, in October 1860, a total of Rupees 16,574 had been expended up to the end of March last. This sum added to the previous expenditure, viz., Rupees 63,000, makes a total of Rupees 79,574, to which when the amount of the present Estimate Rupees 22,000 is added, the gross cost of this project will have been raised to the sum of Rupees 1,01,574.

5. The annual Revenue from 2,910 acres of land affected by it is estimated, as stated in Proceedings of Government 4th April 1862, No. 678, at Rupees 18,112. Notwithstanding the greatly increased outlay owing to the several accidents which have befallen the work while in progress, the above return will still be sufficiently remunerative though far below what was anticipated when the project was originally entertained.

6. The Government therefore sanction the present estimate, and direct its immediate execution from the General Funds of the Trichinopoly District for the current year, in the hope that due provision has been made against all contingencies, and that they will not be called upon for any further outlay upon this work.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following :— No. 60.

OFFICE MEMORANDUM.

Military Department, the 3rd June 1862.

The undersigned is directed to request the favor of an early reply to the reference from this Department, No. 747, dated 24th February 1862, relative to the tests of qualifications to which Military Officers, who are candidates for the various Departments of Staff employ, should be subjected previous to permanent appointment.

(Signed) H. W. NORMAN, Lieut. Colonel,
Secy. to the Govt. of India.

ORDER, No. 2222, *21st June 1862.*

Superintendent and Agent for Army Clothing.
Inspector General of Ordnance.
Remount Agent Oossoor.
Public Department.
Judicial do.
Revenue do.

Communicated to the Commander-in-Chief, (Adjutant General and Quarter Master General of the Army) and to the Departments noted in the margin, with a view to the early submission of the information called for in Proceedings of Government in the Military Department, dated 25th March 1862, No. 1103.

(True Extract.)

Deputy Secretary to Government.

To the Adjutant General.
" Quarter Master General.
" Clothing Department.
" Inspector General of Ordnance.
" Remount Agent Oossoor.
" Public Department.
" Judicial Department.
" Revenue Department. With 10 spare copies

Exd. A. A. DeMonte.

10th June /62 No. 186 } 187
13 May /62 — 244 } 245
31 March /62 — [illegible] } 522

Revenue to [illegible]
Secy. Govt. for [illegible]
No. 1813.

Proceedings of the Madras Govt. in the Public Works Department

Dated 22nd June 1862

No. 1422.

21 No. 1440.

Sanctioning Estimate of Rs. 22,080 for repairing the [illegible] under Tunnel works, &c., in Trichinopoly District. —
No. 1427.

RECORDED
30 June /62.

Rev = 1802 Depart
Pro: of Govt. for June
No. 1823 -

Proceedings of the Madras Govt. in the Military Departt.

Dated 21st } June
Received 24th } 1862.

No. 2222.

Comg an offl. Memo from the Govt. of India

Calling for an early reply to the reference relative to the tests of qualifications to which Mily officers who are candidates for the various Departs of Staff Emply. should be subjected previous to permanent appt. - No. 1627 -

22 in No. 445.

RECORDED

30th June 1862

No. 4,053.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 24th June 1862.

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Salem, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 6th June 1862, No. 125:—

1. With reference to the Board's Proceedings, dated the 1st May 1862, No. 2,786, and to the 1st paragraph of the Proceedings of Government, dated the 29th April 1862, No. 924, calling for explanation regarding the delay noticed by the Accountant General in the adjustment of Rupees 1,283-5-11, paid for lands taken up for Railway purposes, and referred to in the explanations submitted by my predecessor on the 20th February 1862, to the Accountant General on the unadjusted advances outstanding on the 30th September 1861, I have the honor to state that Mr. Knox, late Acting Collector, submitted a Statement to the Board with his letter, dated the 1st May 1860, No. 126, for Rupees 897-0-1, paid on account of compensation, &c., for lands taken up for Railway up to April 1860. Government sanctioned this sum in their Proceedings, dated the 24th August 1860, No. 486.

2. A Takeed was sent to the Native Accountant on the 17th October 1860, to adjust the amount in the Treasury account *minus* Rupees 122-8-0, which sum being the value of Palmira trees to be recovered from the Railway Company, was inadvertently included in Rupees 897-0-1.

3. It was, however, discovered in last February that the Native Accountant had not, through an oversight, taken steps to adjust the amount according to Mr. Knox's Takeed. A Bill for the amount has since been sent to the Civil Paymaster, and the amount will be adjusted in the current month's Treasury account.

4. Mr. Brett, late Collector, submitted two Statements to the Board with his letter, dated the 20th December 1861, No. 263, for Rupees 243-0-8, paid for lands, &c., under Class A, taken for the permanent way of the Railway in the 1st and 2nd quarters of the year 1861. Government sanctioned this amount in their Proceedings, dated the 6th March 1862, No. 121. This sum also will be adjusted in the current month.

5. Deducting the above two items, viz., 774-8-1 and 243-0-8, there remains yet Rupees 265-13-2 to be adjusted. This amount appertains to the value paid on account of Inam lands taken up for the Railway. A special Statement for this sum will be submitted shortly to the Board.

Ordered to be submitted for the information of Government, with reference to their Proceedings quoted by the Collector, who will take care that similar neglect does not again occur in his Account Department. The Board remark that the Deputy Collector in charge of the Treasury and Account Department was much to blame in having failed to discover that the Collector's orders to adjust the sum in question had been so long disregarded.

(A true Copy and Extract.)

C. G. Master

Acting Sub-Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to Honorable D. Arbuthnott, Collector of Salem.

Exd. J. Wright.

...int R. Rev. ... Aug ... 1879-80
Rev: 31st March 62 No 522
... 29th April " 411-412

Rev= 1862. Department.
Recd Govt for ... Lines

No. 1857

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 21th *June* 1862.
Despatched. 25 June
Received. 26th.

No. 4,053.

Submitting a letter from the Collector of Salem, explaining the cause of the delay noticed by the Accountant General in the adjustment of certain amount paid for lands taken up for Railway purposes, with Board's remarks on the subject.

RECORDED.

1st June /62

23 ... 445

The Govt cannot ... see the neglect
of the Dept ... in charge of
the Treasury ... Account Department
in failing to ... in the collection
of the Station ... and in
omitting to ... till the current
month, ... to have been
brought to ... February. The
station accou... ... still
[illegible]