M.R.O. 14—13,000—27-9-24.

# MADRAS RECORD OFFICE.

## Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2095 Press ~~Mis.~~

269-270

Dated 21—11—~~19~~1863

***Not to be folded or roughly handled***

## *Proceedings of the Madras Government, Revenue Department, 21st November 1863.*

No. 269. Read the following Proceedings of the Board of Revenue, dated 7th November 1863, No. 7,085:—

Read again Board's Proceedings of 7th August and 4th September, Nos. 4,945 and 5,535.

Read also the following letter from the Honorable R. S. ELLIS. C. B., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 24th September 1863, No. 383.

SIR,

1. I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, No. 5,535, dated 4th instant, and in compliance with their orders to forward a revised draft of the Rules and Forms for submission to the Government.

2. It will be observed that all the alterations suggested by the Board of Revenue have been made, except as regards the question of Passes as at present issued to boatmen: the retention of these passes is, I think, of importance. The experience of the last few months has shown that they cause no serious delay at the Sadiencoopum Lock, while they enable the Toll-keeper to receive the toll, and to dispose of each boat on its arrival, which may not be the case if the Toll-keeper is obliged to wait for the receipt of the Register, which it is proposed should take the place of the Boat passes.

3. If on the other hand the Toll-keeper, in order to avoid delay at the Basin, levies the toll on the Boats prior to the receipt of the Register, he may find that on boats carrying both cargo and passengers, the cargo has been landed before reaching the Basin, and the Government defrauded.

4. The despatch of the Register three times a day would give unnecessary work to the small Establishment proposed for the Lock. I would therefore recommend that the system of Boat passes be maintained. I have consulted the Deputy Collector on this point, and he also strongly recommends the maintenance of the present system, which is found to work satisfactorily.

5. I would also suggest that the Deputy Collector should not be required to sign the Receipt book for the remittances, as this would very often delay the transmission of cash to the Bank in consequence of the absence from the Office of the Deputy Collector on duty connected with the Quit-rent Department, the conduct of sales, and the inspection of lands applied for either for public purposes or by private individuals.

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ENCLOSURE No. 1.—Rules and 6 Forms.

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The Board approve the Rules and Forms as revised with the addition of a column to No. 6 form to show the nature of the cargo, and resolve to submit them for the sanction of Government on the understanding that those parts which require the authority of a special law are not to be brought into operation until the Bill, which the Collector has been requested to draft, has been enacted.

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No. 270. ORDER THEREON, 21st November 1863, No. 2,095.

1. The Board are requested to explain why they propose to make the cargo primarily liable for the toll, instead of the boat. The latter would, it is presumed, be ample security. They will also consider whether the Rules should not give the Superintendent power to require (under penalties) the removal of cargo from the landing place and of boats from the Basin, whenever the convenience of the public requires it.

2. The draft Act should be submitted as soon as possible.

(True Extract.)

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

To the Board of Revenue.

Exd. S. T. Augustin.

No. 4,945.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th August 1863.

Read the following letter from the Honorable R. S. ELLIS, C. B., Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 23rd July 1863, No. 278:—

1. I have the honor to forward a copy of an Official Memorandum* left on record by Mr. Cunliffe in connection with the dismissal of Mr. Rozario, the late Superintendent of Tolls (Cochrane's Canal).

* Enclosure A.

2. Mr. Rozario was dismissed on the 24th February last, and Venkatapathi Naik, Tahsildar of Madras, was appointed by Mr. Roberts, the Acting Collector, to officiate until further orders. Having long been acquainted with Venkatapathi Naik, and concurring in the high opinion of him entertained by Mr. Cunliffe, I on the 15th May last confirmed Venkatapathi Naik in the appointment as Toll Superintendent.

3. I concurred entirely with Mr. Cunliffe in the remarks made by him in paragraph 15 of his Memorandum, and I lost no time inplacing the supervision of the Toll Establishment under the Deputy Collector of Madras, Rungasami Iyengar, who showed his usual alacrity in undertaking this addition to his current duties.

4. In consultation with the Deputy Collector, new and, I believe, improved forms of accounts have been introduced, and the trial of ten weeks, which has been given to the amended system, enables me to pronounce favorably of the reforms which have taken place.

5. I enclose for the Board's inspection the new Rules† and forms issued for the guidance of the Toll Establishment. As shown in Mr. Cunliffe's Memorandum, there was no check between the Lock Establishment at Sadayamkuppum, and the Establishment at Cochrane's Canal.

† Enclosure B.

6. This has been remedied by the issue of Pass Books to the Conicopillay at the Lock. These passes‡ are in duplicate, the counterfoil is retained by the Conicopillay in charge of the lock, the original pass is delivered to the boatman for presentation at the Superintendent's Office at Cochrane's Canal, and the duplicate is sent to the Office of the Deputy Collector in Madras. Clearances (*vide* enclosure) are granted by the Toll Superintendent to boats returning to the north; he retains the counterfoil, and the clearance is delivered by the boatman to the Lock Conicopillay, as he passes through the lock.

‡ Copy enclosed.

7. This system enables the Deputy Collector of Madras to exercise a sufficient check on the accounts kept at the Toll Office, and keeps him acquainted with the number of boats passing the lock every day, and whether these are laden with cargo or contain passengers, and whether all that have passed the lock actually reach the Toll Office or not. In order to test the system fairly, an intelligent Gumastah was, at considerable inconvenience, detached from the Deputy Collector's Office and posted at the Sadayamkuppum Lock, to give assistance to the Lock Conicopillay, and to see that the orders were fully carried out.

8. The result has been that there has been a marked increase of tolls during the months of May and June 1863, as compared with the corresponding months of 1862. This increase has amounted to a sum of Rupees 871, during the two months, and I concur with the Deputy Collector in thinking that, by a continuance of the present system close of superintendence, there will be a permanent increase of the revenue* derived from the Canal.

* Average annual revenue during the past five years, Rupees 35,338-0-0.

9. But I consider that to secure the really efficient working of the Toll Office, a moderate addition to the Establishment is necessary, and I would solicit the Board's recommendation to Government to that effect.

10. The cost of the present Establishmment is Rupees 204. The cost of the Establishment which I propose will, as shown in marginal statement, amount to Rupees 241, being an increase of Rupees 37 per mensem. I am of opinion that there should be two Conicopillays at the Sadayamkuppum Lock at Rupees 18 and 12 respectively, that the Head Lascar's pay should be 8 Rupees, and that the pay of the Peons and Lascars should be raised from 5 to 7 Rupees. One Lock Conicopillay must be present day and night at the lock with a sufficient number of Lascars, and to ensure honesty, respectability, and activity, it is essential that the lock servants should be well paid. At present both Lascars and Peons are exceedingly discontented, and require continual superintendence to secure the performance of their work. Much of the time of the Lock Conicopillays is taken up in looking after the Lascars, which would not be the case if a better paid class of men were employed. As I have said before, the boats ply day and night on the Canal, and a single Conicopillay cannot under the present system perform the whole of the work unaided. I think the pay of the Toll Office Peons should not be less than 7 Rupees. Their work is hard, they have to deal with a most troublesome class, the boatmen, and it is most desirable that they should be active well conducted men. I do not think that their pay should be less than that of the Peons attached to other public offices in Madras. I am satisfied that the small extra expenditure incurred by the proposed changes in the Toll Establishment will be amply repaid by increased vigilance, and honesty, and that there will be a consequent increase in the amount of revenue collected.

*Present Establishment.*

| | | RS. | A. | P. | RS. | A. | P. |
|---|---|---|---|---|---|---|---|
| Superintendent. | .. .. | 105 | 0 | 0 | | | |
| 1 Writer.... | .. .. | 30 | 0 | 0 | | | |
| 1 Shroff... | .. .. | 10 | 0 | 0 | | | |
| 4 Peons at 5 Rs. each | .. .. | 20 | 0 | 0 | | | |
| 1 Sweeper | .. .. | 2 | 0 | 0 | | | |
| 1 Lock Conicopillay | .. .. | 10 | 0 | 0 | | | |
| 1 Head Lascar | .. .. | 7 | 0 | 0 | | | |
| 4 Lascars at Rs. 5 each. | .. .. | 20 | 0 | 0 | | | |
| | | | | | 204 | 0 | 0 |

*Proposed Establishment.*

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 1 Superintendent. | .. .. | 105 | 0 | 0 | | | |
| 1 Writer. | .. .. | 30 | 0 | 0 | | | |
| 1 Shroff... | .. .. | 10 | 0 | 0 | | | |
| 4 Peons at 7 Rs. each | .. | 28 | 0 | 0 | | | |
| 1 Sweeper | .. .. | 2 | 0 | 0 | | | |
| 1 Lock Conicopillay | .. .. | 18 | 0 | 0 | | | |
| 1 Assistant do. | .. .. | 12 | 0 | 0 | | | |
| 1 Head Lascar | .. .. | 8 | 0 | 0 | | | |
| 4 Lascars at 7 Rs. each | .. | 28 | 0 | 0 | | | |
| | | | | | 241 | 0 | 0 |
| Net increase | .. .. .. | | | | 37 | 0 | 0 |

* The annual increase of 444 of Rupees cannot be provided from the Budget of the District.

11. For these same reasons, I am not of opinion that it is desirable to make any reduction in the salary at present drawn by the Toll Superintendent. On his vigilance and that of the Lock Conicopillays under his orders, depends the realization of the full amount of tolls on all boats passing through the Canal, and I should regret that any reduction should be made in his salary as would appear to be contemplated by the Honorable Mr. Pelly in his Circular, No. 1,564, dated 24th June 1863, paragraph 5.

12. I would further beg to bring to the notice of the Board that it will be very desirable that the speedy collection of the tolls, the unloading of the boats, and the removal within reasonable time of the cargoes, should be secured by a legislative enactment. At present I am not aware if any law under which either boats or cargo can be seized in default of payment of the toll dues, although doubtless the Government would be supported by the Courts of Law in any action that might arise in consequence of the seizure and detention of the boats for toll dues.

13. I would therefore suggest for the consideration of the Board that a Bill somewhat similar to Acts XXII of 1856 and V of 1863 (local) with such modifications and alterations as may be necessary in the case of the Cochrane's Canal, should be prepared before the next meeting of the Madras Legislative Council with a view to legislating on the subject with as little delay as possible.

14. Although, as I have stated above, Rules have been issued for the guidance of the Superintendent of Tolls, Rules 8 and 9 cannot be enforced, and considerable delay occurs in levying the toll and clearing the basin of the cargo boats.

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ENCLOSURE No. 1.

Read letter from Superintendent of Salt, 19th December 1862.

From do. 11th February 1863.

Toll Superintendent's explanation, 31st January 1863.

1. About October last the Toll Superintendent's Writer died, and he recommended for the vacancy one Manicka Mudali, but as he was a very young man, and there were several hands in my Office, competent to fill the situation, and entitled to promotion, I filled it on the 21st November temporarily and on probation with Tiruvengada Pillai, a Writer on my Establishment.

2. A few days afterwards, he visited me, and declared that he was afraid to remain at his post; that he had not full access to the office books, which were studiously kept by the Superintendent himself, the sums of money had been recently transmitted to the Bank in excess of the collections, and that he apprehended all was not right with the Toll Department. He begged, therefore, that I would not confirm him.

3. It became thus necessary to make an inquiry at once into the state of the Toll Office, and as it would much interfere with my current duties to superintend the investigation myself, I entrusted it to the Deputy Collector in charge of Salt as his Office was close to the basin. I gave him demi-officially a few instructions for his guidance, and directed the Toll superintendent to lay his accounts before him.

4. Mr. Smith, though having heavy duties to overlook himself, willingly accepted the task, entered upon it with great alacrity and assisted by the Superintendent of Salt Chinnasawmy Pillai, and a Gumastah Appavu Pillai, thoroughly scrutinized the accounts for the month of November, and forwarded to me the enclosed reports, upon which and upon the Toll Superintendent's explanation, I will now briefly comment.

From Deputy Collector, 19th December 1862.
Do. do. 11th February 1863
Toll Superintendent's reply, 31st January 1863.

5. The inquiry clearly proves that the large sum of 987-12-0, the collections or a portion of them, of the previous seven months were remitted to the Bank only in November, whereas properly the receipts of the day should, in the afternoon, be conveyed to the Bank by the Shroff. To this Mr. Rozario, the Superintendent, replies that his previous Writer, and the late Shroff had deceived him, had not made the daily entries or remitted the daily collections, and that from ill health, he had not been of late enabled properly to supervise their proceedings.

6. The Writer died in September, and the Shroff was allowed by the Superintendent to resign in November. The explanation offered is altogether inadmissible. On the death of the Writer at least the books should have been examined, and the acceptance of the Shroff's resignation without looking up his accounts, convince me (putting aside the extreme improbability of such a large sum having been, as alleged, retained by these men), of the Superintendent's guilty knowledge of, and participation in, these irregularities.

7. I concur in opinion with Mr. Smith, that the money was taken by all three for some present necessity, but with the intention it may have been, of replacing it on a future occasion.

8. Mr. Smith remarks in paragraph 5, the entries of five boats, first made, and then expunged, the toll on which had not been adjusted.

9. The Superintendent's account of this transaction is evidently, from Mr. Smith's second letter, trumped up for the occasion and false. I regret this the more, for the conduct of the Superintendent would have borne a better appearance, had he frankly admitted the omission, and given every assistance to the inquiry, instead of attempting to render it more difficult by false representations. The toll on the five boats, as well as the Rupees 5-12-0 mentioned in paragraph 9 of the Superintendent's letter should be recovered from him.

10. Mr. Rozario states that the collections were appropriated by the Writer and Shroff, and that he personally informed of this circumstance in November last, after replacing the money

11. It would appear from this that the Superintendent of his own accord, told me of these defalcations. I must state, however, that this is a misrepresentation: on the 2nd December I requested Mr. Smith to make an inquiry, and after this, and when the Superintendent was aware that my suspicions had been raised, he came to me and commenced an explanation of what had occurred, but I stopped him, saying that now an investigation had been directed, his reply should be addressed to the officer entrusted with it.

12. On the 24th October a Clerk is sent to the Toll Office on probation, another man having been sent about a month previously to do the duties temporarily, and it is not until the 19th November that the first re-payment is made, or when the new Clerk had probably shown a determination to look into the books.

13. However that may be, it is clear that Mr. Rozario must be removed from his situation, for long service and hitherto respectability of character, will not condone for the appropriation, however temporary, of public money.

14. The long period which some times elapses between the payment of the toll and the boat's arrival is an evil, which I see no means of preventing. We cannot enforce payment by seizure of cargo, and can only look to the Superintendent collecting the toll at the earliest practicable date.

15. The system of accounts at the Lock and Toll Offices appears faulty, and improvement must be introduced, and an obvious one is a Pass Book in the form of a Banker's Cheque Book, to be marked in the Collector's Office with consecutive leaves, and a seal on the pass and fill the former to be given to the boatman, for presentation at the Toll Office, and the latter to be kept with the Lock Superintendent.

16. One great improvement in my opinion would be the transfer of the Toll Office to the Lock, and both Offices under one head, and payment of toll might be demanded before the boat passes through, though this might fall hardly upon small boat owners, who usually now pay toll after disposal of part of the cargo.

17. The books have been more or less examined from April to November, and it would answer no useful purpose to institute inquiry for a remoter period. Moreover to do this would render it necessary to depute a superior Officer and two or three Clerks, and none can be spared from their present duties.

18. As Mr. Smith suggests, the Deputy Collector at Madras might occasionally inspect the Toll books, for certainly at present there is too little supervision of these accounts.

20th February 1863. (Signed) B. CUNLIFFE, Collector.

P. S.—An improvement upon the Pass book proposed in paragraph 15, would be a printed form containing three passes, one to be sent daily to the Deputy Collector's Office, one to be given to the boatman, and the third to be returned at the Lock Office.

Copy of these Proceedings up to paragraph 13 inclusive should be sent to the Superintendent, and a letter directing his removal.

20th February 1863. (Signed) B. CUNLIFFE, Collector.

(True Copy.)

(Signed) R. S. ELLIS, Collector.

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ENCLOSURE No. 2.

ABSTRACT.—Rules for the management of business in the Toll Office and Sadayamkuppum Lock.

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ENCLOSURE No. 3.—Boat Register, &c.

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1. The Board understand the object of the new rules to be to provide a check on the Collector of Tolls at the Basin, by means of the duplicate passes to be sent daily by the Sadencoppam Lock keeper to the Deputy Collector at Madras, and further to provide a check on evasion of the Tolls by the Boatmen, by means of the clearances to be granted by the Toll Collector for presentation at the Lock.

2. The gross and systematic irregularities recently brought to light prove that necessity exists for some such precautions, but before recommending the adoption of the Rules by Government, the Board resolve to request Mr. Ellis to explain his objections to the plan proposed by Mr. Cunliffe in his Memorandum at paragraph 16, viz., the transfer of the Toll Office to the Lock.

3. The Board believe that the Lock is about six miles distant from the Basin, and the distance to which the collections would have to be remitted, as compared with the present system, occurs to them as one objection. Another is suggested by Mr. Cunliffe himself, who observes that the present system facilitates the payment of the toll by allowing the boatman to dispose of part of his cargo at Madras, to provide funds for the purpose, and that the withdrawal of this facility would bear hardly on the small boat-owners.

4. The Board desire however to know Mr. Ellis's reasons for rejecting the plan, and request him at the same time to forward draft of a Bill, such as he proposes, to give legal force to the Rules, and to allow of the realization of the toll by summary process in default of payment.

5. The Board consider that the provisions should be very general in their terms, so as to be applicable at will to any navigable canal, or inland water system improved by Government. Power to prescribe rules, to levy tolls and to realize them by distraint and sale, seems all that is needed.

6. Mr. Ellis's proposals for additions to the Canal Establishment seem to the Board reasonable and necessary. They will be referred to Honorable Mr. Pelly for consideration of the details, and for submission to Government.

7. The Board observe that the additional charge must be provided from any general surplus of funds at the disposal of Government.

8. They deem it right in conclusion to express their opinion that Mr. Rozario's case was treated with undue leniency. He appears to have been guilty of systematic misappropriation of public revenue, and to have rendered himself liable to serious penalties. The Board presume, though it is not expressly stated, that the defalcations were made good. They desire to be informed why the facts of the case were not formally reported to them at an earlier period, and whether any report was made directly to Government.

(True Copies and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To Honorable R. S. Ellis, C. B., Collector of Madras.

Exd. J. Wright.

Making observations on the new rules for providing a check on the collection of Tolls at the Basin, and requesting information on certain points.

*Dated 7th August* 1863.

*Despatched*

*Received*

2. 2. 63

No. 4,945.

PROCEEDINGS OF THE BOARD OF REVENUE.

1863. Department.

No.

No. 5,535.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th September 1863.

Read again letter from the Collector of Madras, dated 23rd July 1863, in Board's Proceedings dated 7th August, No. 4,945.

Read also the following letter from the same Officer, dated 15th August 1863, No. 325 :—

1. I have the honor to acknowledge the receipt of the Board's Proceedings, No. 4,945 of the 7th instant.

2. The objections to transferring the Toll Office to the Sadiencoopum lock are, as supposed by the Board of Revenue, the distance to which the collections would have to be remitted, and the difficulty in making the collections from the poorer classes of boatmen until the cargoes have reached Madras. Further, the traffic on the Canal itself would, from there being no basin at or near the Sadiencoopum lock, be interrupted whenever it became necessary to detain boats at the lock. I was further anxious to retain the small establishment at the lock as a means of checking the actual traffic of the Canal, and the collections made at the Toll Office at the basin of Cochrane's Canal.

3. The inquiry into the defalcations at the Cochrane's Canal Office commenced in December 1862. The amount deficient, Rupees 987-12-0, was adjusted by Mr. Rozario in November 1862, immediately previous to the inquiry.

4. Mr. Rozario was dismissed on the 24th February 1863. I believe that no more severe punishment than dismissal was inflicted by Mr. Cunliffe on Mr. Rozario, in consequence of its being difficult to determine the exact share borne by him in the irregularities practised at the Toll Office by a Writer who had died, and a Shroff who had been allowed by Mr. Rozario to resign his situation before the inquiry took place. Mr. Rozario's defence was, that owing to failing health, he had not latterly exercised a sufficiently strict supervision over his subordinates.

5. I regret that I should not have reported the circumstances on taking charge of the Office in March last, but I was anxious to be able to report to the Board whether the checks introduced had, after a short trial, proved effectual. I trust that the Board will obtain the sanction of Government to the proposed Toll Establishment as soon as possible.

6. I shall have the honor to forward, as soon as I can prepare it, the Draft Bill required in paragraph 4 of their Proceedings under reply.

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1. The Board observe that the question of increase to the Toll Establishment has been referred to Mr. Pelly, and will be submitted to Government immediately.

2. Before submitting the Rules, &c., for the sanction of Government, the Board desire further information on the following points :—

It being an object to prevent detention and annoyance to the Boatmen as far as possible, the Board are of opinion that a daily register of Boats passing through the Sadiencooppam lock, duplicate of which should be sent to the Deputy Collector each evening through the Toll Superintendent, would answer all the purpose of the Passes, and involve less interference with the Boatmen.

3. The Register might be in the following simple form :—

| Date. | No. of Boat. | Tonnage. | Toll Superintendent's Remarks. |
|---|---|---|---|
| 1 | 2 | 3 | 4 |
| | | | |

and might be closed if thought desirable for three periods, viz., from sun-rise to noon, from noon to sun-set, from sun-set to sun-rise.

The Lock-keeper would fill up and sign Columns 1, 2 and 3, leaving Column 4 blank. The Toll Superintendent should enter in Column 4 whether the Boat had arrived or not, and be required to despatch the Register on to the Deputy Collector within 24 hours from receipt, with his countersignature.

4. The Board do not see that this process would weaken the check on the Toll Superintendent, while it would enable him to make inquiries regarding the non-arrival at the Basin of boats which had passed the Lock. The Board presume that 24 hours is an amply sufficient interval for the boats to reach the Basin under all circumstances.

Rule 1 (Form No. I).

This form is free from objection.

Rule 2 (Form No. II).

The Board approve of this form so far as it goes.

Rule 3 (Form No. III).

This form is almost identical with No. II, and the Board do not see the object of retaining it. An extra column might be added to Form No. II to exhibit the penalties, and the ground-rent collections should rather be exhibited in a separate Statement as it does not appear that the item has any necessary connection with the Boat or its owner.

The owner of the goods is the party liable to pay the ground-rent, and though he may be also the owner of the boat, it is not necessary that he should be so, and it must very frequently happen that he is not so.

Rule 4 (Form No. IV).

The same objection regarding the item of ground-rent applies to this form.

Rule 5 (Form No. V).

The Board consider that the Deputy Collector as well as the Shroff should sign the Receipt book for the remittances.

Rule 6 (Form No. VI).

The Clearance Ticket is necessary, but the form of this and the counterfoil might be improved.

The Board suggest the following :—

*Clearance.*

No.

Date.

No. of Boat.

Tonnage.

COCHRANE'S CANAL.

BOAT CLEARANCE TICKET.

No. ( )

The Toll has been collected on the undermentioned boat. It may pass the Lock.

| Date. | Number of Boat. | Tonnage. |
|---|---|---|
| | | |

Signature of Supt.

Rule 7.

It might be added to this rule that no cargo shall be removed except by special permission until the Government dues have been fully paid.

Rule 8. "If the Merchant fails to pay the toll, &c."

The toll is due by the boat-owner, although of course the owner of the goods pays it indirectly in every case.

The rule might run thus :

"If the Toll is not paid within 24 hours, the Superintendent shall charge and collect for each "of the first six days of default, a penalty on such boat at the rate of one anna *per* ton *per* day, "and if the toll and penalty are not paid within six days, the Superintendent shall detain and "attach the boat with its cargo, and shall sell so much of the cargo by public auction as may suf-"fice to liquidate the whole demand due on account of the toll and penalty together with expenses "of sale. If the sale proceeds of the cargo are not sufficient to satisfy the said demand, the Super-"intendent shall sell the boat or such part of its stores, or rigging, &c., as may suffice. The sur-"plus proceeds shall be paid to the owner of the cargo or of the boat as the case may be."

Rule 9.

The commencement should run :

"Owners of cargo shall be allowed to keep the goods on the landing place free of charge for "24 hours only," and it should be added that no goods can be removed till all claims for ground-rent are satisfied.

5. The Collector's opinion on these suggested alterations is requested, and he will submit a revised draft of the rules and forms for submission to Government.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To Honorable R. S. Ellis, C. B., Collector of Madras.

Exd. J. Wright.

Enclosing the Proceedings of the Board of Revenue, dated 7th November 1863, No. 7,085.

1863. Department.

Rec'd 27/11/63.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

*Dated 4th September* 1863.

No. 5,535.

Desiring further information on certain points in connection with the increase to the Toll Establishment.

No. 7,085.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th November 1863.

Read again Board's Proceedings of 7th August and 4th September, Nos. 4,945 and 5,535.

Read also the following letter from the Honorable R. S. ELLIS, C. B, Collector of Madras, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Saidapet, 24th September 1863, No. 383:—

1. I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, No. 5,535, dated 4th instant, and in compliance with their orders to forward a revised draft of the Rules and Forms for submission to the Government.

2. It will be observed that all the alterations suggested by the Board of Revenue have been made, except as regards the question of Passes as at present issued to boatmen: the retention of these passes is, I think, of importance. The experience of the last few months has shown that they cause no serious delay at the Sadiencoopum Lock, while they enable the Toll-keeper to receive the Toll, and to dispose of each boat on its arrival, which may not be the case if the Toll-keeper is obliged to wait for the receipt of the Register, which it is proposed should take the place of the Boat passes.

3. If on the other hand the Toll-keeper, in order to avoid delay at the Basin, levies the toll on the boats prior to the receipt of the Register, he may find that on boats carrying both cargo and passengers, the cargo has been landed before reaching the Basin, and the Government defrauded.

4. The despatch of the Register three times a day would give unnecessary work to the small Establishment proposed for the Lock. I would therefore recommend that the system of Boat passes be maintained. I have consulted the Deputy Collector on this point, and he also strongly recommends the maintenance of the present system, which is found to work satisfactorily.

5. I would also suggest that the Deputy Collector should not be required to sign the Receipt book for the remittances, as this would very often delay the transmission of cash to the Bank in consequence of the absence from the Office of the Deputy Collector on duty connected with the Quit-rent Department, the conduct of sales, and the inspection of lands applied for either for public purposes or by private individuals.

ENCLOSURE No. 1.—Rules and 6 Forms.

The Board approve the Rules and Forms as revised with the addition of a column to No. 6 form to show the nature of the cargo, and resolve to submit them for the sanction of Government on the understanding that those parts which require the authority of a special law are not to be brought into operation until the Bill, which the Collector has been requested to draft, has been enacted.

(A true Copy and Extract.)

W. Hudleston
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D., with Rules and 6 Forms, and copy of Board's Proceedings of 7th August and 4th September 1863.

G. Banbury, Esq., Acting Collector of Madras.

Exd. J. Wright.

Rev = 1863. Department.
Pros: of Govt for Nov.

No. 2749.

PROCEEDINGS OF THE BOARD OF REVENUE.

From 1st to 11 Dec 63 Nº 3072

Dated 7th November 1863.
Dep. 12th
Rec 13th.
E.G. Rep

No. 7,085.

Written order Nº 2095 of 10th Nov.

Submitting letter from the Collector of Madras forwarding a revised draft of rules and forms for levying tolls at Cochrane's Canal.

Nº 269 & 270.

C 18 Nov 63 Rec'd

Nº 2095

The Board are requested to
Explain why they have
made the Cargo primarily
liable for the toll instead
of the boat - The latter would
it is presumed, be ample
security - They will also con
sider whether the Rules should
not fix the Suppl. times &c.
- Govt. the removal of Cargo from
the landing place & of boats
from the Basin, whenever
the convenience of the Public
requires it. The Draft Act shd
be submitted as soon as possible