

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1581	Press
		Mis.
	443	
Dated	31 - 8 - 1864	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
31st August 1864.*

The following papers are ordered to be recorded, dated 31st August 1864, No. 1,581 :—
Proceedings of the Madras Government in the Public Works Department, dated 30th May 1864, No. 1,566.

Passing orders on the lists of Imperial Income Tax and District roads in the North Arcot District, submitted by the Superintending Engineer, 4th Division.

Proceedings of the Board of Revenue, dated 26th July 1864, No. 4,693.

Forwarding Statement showing the refunds of sums erroneously received, sanctioned by the Board of Revenue under Order of Government, dated 20th April 1861, Revenue Department, No. 903.

Proceedings of the Board of Revenue, dated 25th July 1864, No. 4,673.

Submitting for information letter from the Collector of Coimbatore transmitting the survey of the land near Kotagherry purchased by Mr. Grimes.

Proceedings of the Board of Revenue, dated 23rd July 1864, No. 4,665.

Approving of the Notice inviting Tenders for a supply of Salt for the use of the Malabar District, stating that it will be published in the "Fort Saint George Gazette," and authorizing its publication in three only of the Bombay papers.

Proceedings of the Board of Revenue, dated 28th July 1864, No. 4,805.

Submitting for information letter from the Government Pleader reporting that R. A. Suits Nos. 35 and 49 of 1861, have been posted for re-hearing in the second week of August.

Proceedings of the Board of Revenue, dated 29th July 1864, No. 4,814.

Communicating to the Government Pleader letter from the Collector of Salem forwarding translation of a deposition given by the Vakil of the Plaintiff in O. S. No. 13 of 1863, and a copy of the decision passed by Mr. Boalth on certain charge brought against him.

Proceedings of the Board of Revenue, dated 1st August 1864, No. 4,882.

Submitting for information letter from the Collector of the Kistna District intimating that "G" mentioned in his letter of the 8th June 1864, was meant for "Goontahs" and not for "Garce."

Proceedings of the Board of Revenue, dated 4th August 1864.

Referring Government to Board's Circular Order, dated 21st December 1859, containing the Rules in force to compensate Government for the deterioration of assessible lands by brick making, &c.

Despatch from the Right Honorable Sir C. WOOD, Bart., Secretary of State for India, dated 9th July 1864, No. 35.

Acknowledging the receipt for certain letters, the contents of which do not call for any present remark.

Proceedings of the Board of Revenue, dated 4th August 1864, No. 4,950.

Submitting for information letter from the Acting Collector of Cuddapah reporting that Joti Vencat Row, late Munsiff of Duvur, at present at Royachoti, has expressed his unwillingness to build the Travellers' Bungalow as proposed by him at the former place.

*Proceedings of the Madras Government, Revenue Department,
31st August 1864.*

Proceedings of the Madras Government in the Public Department, dated 5th August 1864,
No. 899.

Forwarding, for information, a report from the Committee appointed to inquire into the constitution and working of the Stationery Office under the Government of Bengal.

Proceedings of the Madras Government in the Public Works Department, dated 8th August 1864, No. 2,276.

Communicating the explanation of the Superintending Engineer, 4th Division, respecting the discrepancy between the Collector's report and that of the District Engineer on certain roads.

Proceedings of the Madras Government in the Public Works Department, dated 9th August 1864, No. 2,277.

Sanctioning the charge disbursed by the Collector of Kurnool for land transferred to the Canal and Irrigation Company in 1863.

Proceedings of the Board of Revenue, dated 4th August 1864, No. 4,984.

Stating that the plan last received from the Collector, of the property referred to in letter dated 2nd August 1864, No. 160, will be obtained from Government and forwarded with other papers on the Board's record relating to the case, and presuming that notice of Appeal can be given without the additional information regarding the value of the land in dispute, for which however a Telegram will be despatched to the Collector.

Proceedings of the Madras Government in the Financial Department, dated 12th August 1864, No. 412.

Communicating sanction of the Government of India to the Statements of charges on account of salaries, &c., incurred by the Government of Madras during April 1864.

Proceedings of the Madras Government in the Public Works Department, dated 17th August 1864, No. 2,359.

Sanctioning the disbursement of Rupees 942-2-6 for land taken up for Irrigation and Canal purposes in the District of Kurnool for the 1st quarter of 1864.

Proceedings of the Madras Government in the Financial Department, dated 18th August 1864, No. 426.

Communicating the Proceedings of the Government of India respecting Deputation Allowance to Military Officers in Civil employ.

Proceedings of the Board of Revenue, dated 19th August 1864, No. 5,324.

Submitting letter from Collector of Ganjam, reporting a further sale by auction of certain waste lands in the District.

*Proceedings of the Madras Government, Public Works Department,
30th May 1864.*

No. 657. Read the following Memorandum from Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 26th May 1864, No. 463 :—

1. The accompanying Lists of Imperial, Income Tax, and District roads in the North Arcot District, recommended to be made and maintained from Imperial and Local Funds respectively, are submitted to Government for orders, with reference to their Proceedings in the Revenue Department, No. 2,647, dated 20th December 1862.

2. These Lists should have accompanied those for the Madras District forwarded with letter No. 3,099, dated 28th October 1863, but have been detained owing to the necessity of making continued references.

No. 658. ORDER THEREON, 30th May 1864, No. 1,566.

Ordered to lie over.

(True Extract.)



Colonel, R. E.,

Secretary to Government.

To the Superintending Engineer, 4th Division.

„ Revenue Department.

„ Board of Revenue.

1206443.

November 18th. 1891.
 Dear Mr. Brewster.
 I have just received your letter of the 12th. 1891.

(Withd 300 - May 3 /
 arriving 10th June 1861.

79.15667

[Signature]
Secretary.

Exd. J. Wright.

RECORDED.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th Jyly. 1864.

I have received Proceedings of Government, Revenue Department, and their Order thereon, dated 5th July 1864, No. 1,157, and in compliance therewith beg to transmit the Surveys* of the

ENCLOSURES Nos. 1 & 2.—Surveys.

(A true Copy and Extract.)

To J. D. Sim, Esq., Secretary to Government, R. D., with two Surveys.

Exd. J. Wright.

No. 1962.

1864
Department:

Dated 26th July 1864.

Doyle's in
March 29th

No. 4,693.

forwarding Statement showing the refunds of sums erroneously received sanctioned by the Board of Revenue under Order of Government dated 20th April 1861, R. D. No. 303.

RECORDED.

2 m. 4. 12. 3.

Recd. July 16/64 No. 1963

Recd. 1864
Department
for forwarding

No. 1963.
PROCEEDINGS OF THE BOARD OF REVENUE

Dated 25th July 1864.
Supply to
No. 1963.
C. 2. 1864.

No. 4,673

Submitting for information letter from the
Collector of Coimbatore transmitting the Survey
of the land near Koteghery purchased by Mr.
Ormes.

RECORDED.

3rd July 1864

No. 4,665.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd July 1864.

Read the following letter from the Collector of Malabar, dated Calicut, 18th July 1864,
No. 171:—

1. The Orders of Government on the recommendation contained in the 18th paragraph of the Board's letter, No. 2,829, dated 11th May last, as regards the Government withdrawing from the supply of salt to the West Coast Districts not having been received, and it being absolutely necessary that arrangements should at once be made to secure a due supply of salt for the ensuing season, I have the honor to enclose a Notice inviting tenders for the said supply; which if approved of, I request may be published in the "Government Gazette," and early authority granted to me for giving publicity to the same with vernacular versions in two or three of the local papers at Bombay.
2. In some seasons hitherto we have invited tenders for large quantities; in others we have published prices at which required amounts of salt would be received. Under the latter system unless extravagant rates are offered at first, there is always a tendency on the part of the merchants to hang back hoping for a rise in the offers. If tenders for large amounts only are allowed small traders are shut out from competition, as they cannot command the capital required for the supply of large quantities of the article.
3. I have therefore expressly opened the way for tenders for supply of small quantities being made. The sooner advertisements are out the better.

ENCLOSURE No. 1.

ABSTRACT.—Notice inviting tenders for the supply of Bombay salt for the use of the District of Malabar.

1. The Board approve the proposed Notice, which will be published in the "Fort Saint George Gazette," and the Collector is authorized to publish it as he proposes in not more than three of the Bombay papers. He will take care not to incur unnecessary expence for Advertisements.
2. Whenever the change of system advocated by the Board is introduced, it will be desirable that there should be a supply of Government salt in the District at first starting, to allow time for the system of private supply to develop itself.

(A true Copy and Extract)

L. Brown
Secretary.

To G. A. Ballard, Esq., Collector of Malabar.

Copy to J. D. Sim, Esq., Secretary to Government, R. D., } for information.
" to G. L. Morris, Esq., Collector of South Canara, }

Ed. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd July 1864.

Read the following letter from the Government Pleader, dated Madras, 20th July 1864, No. 152:—

26th June 1861, No. 1,257, Revenue Department.
20th September 1861, No. 1,844, Revenue Department.
Letter from Government Pleader, 29th April 1863,
No. 36.
Letter from Government Pleader to the Board of Re-
venue, 11th September 1863, No. 109.

I. With reference to Proceedings of Govern-
ment and letters noted in the margin, I have the
honor to report for the information of the Board
that Regular Appeal Suits Nos. 35 of 1861 and
49 of 1861 (with Summary Petitions presented by

the parties connected with the Suits), came on for hearing on the 12th, 19th, 21st, and 24th Decem-
ber 1863, when after hearing the arguments on both sides, the Judges reserved their Judgment,
their Lordships intimating that they proposed during the Christmas vacation going through their
notes and the cases and authorities cited, and that they expected to be prepared to deliver
Judgment soon after the recess.

2. I am now informed that these cases are posted on the board of the Court with an intima-
tion that they are to be re-heard in the second week of August.

3. My Gumastah also informs me there is a rumour that since the last hearing, the
Pleaders for the Respondents in Regular Appeal Suit No. 35 of 1861 have lodged with the Court
some authorities not quoted by them on the hearing, but which they contend support their view
of the case.

4. No notice of such a proceeding has been given to me; but my Gumastah some time since
applied at the Office of the Court for information and copies of such papers, if any, as had been
put in; no information could then be obtained, and no copies have been furnished to me.

5. I have heard that one of the native Vakeels retained by the Respondents has been engaged
in searching in some Sanscrit works for passages bearing on the subject of adoption by widows;
and that translations of such portions as are considered favorable to the theory that Hindu widows
can adopt have been made; from which I infer some application must have been made to the
Court, and that the Court has been induced to have the suits put down again for re-hearing, with
the view of allowing the Respondent's Pleaders to quote these passages.

6. This however is mere surmise, as I have not had any notice served on me, or received
any intimation that such a course was to be pursued. It is a most anomalous proceeding, and
one which the English Courts would never permit, until after a Decree has been completed, and
no provision for such a practice is made in the Civil Code; provision is there made (Sections 376
to 380) for a "Review of Judgment," but an Order for review can only be obtained after Decree, and
founded on the discovery of new matter, or evidence which was not within the parties knowledge,
or could not be adduced by him at the time when the Decree was passed, or some other good and
sufficient reason, and on previous notice given to the opposite party.

7. If the Sanscrit authorities, which it is said the Pleaders now wish to cite, be authentic, it
can scarcely be alleged that they could not have been adduced at the hearing in December last;
but I have heard that none of the works have ever in extenso been translated, while many of them
are mere manuscripts. To admit of a fair argument by Counsel and a just Judgment by the Court,
it is essential that the work quoted should be perused by them, for without a perusal of the
context, and other passages bearing on the point it is not possible to arrive at a correct conclusion
as to the proper construction which should be put on the principles laid down by the writers.
Moreover the translation which rumor says it is now proposed to put in, will be made by persons
employed and paid by the Respondents, and translations could not consequently be received
with the confidence that is accorded to translations made by parties known and acknowledged
as competent, and who have made a translation of the whole work, unbiassed by any particular
view, or interest, or object. Moreover I infer the works must be comparatively speaking if not
wholly unknown, and none of those which are usually quoted and relied upon by authors and
Courts.

8. The course proposed to be pursued by the Court is also extremely inconvenient. The
case is of such magnitude that it required great labour to work it up; and after an interval of
nearly eight months similar labor must be bestowed upon it before I could attempt to argue the case.

Ordered to be submitted for the information of Government in continuation of Board's
Proceedings, 12th September 1863, No. 5,760. The cases referred to are the Ramnad Suits.

(A true Copy and Extract.)

[Signature]
Secretary.

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

Copy to V. H. Levinge, Esq., Collector of Madura.

" to C. Dale, Esq., Government Pleader.

Erd. J. Wright.

[Signature]
Copy to Ramaswamy Setti

C No 1265

[Signature]
1864. Department
No. 1999.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 23rd July 1864.

Despatched 28th July 1864.

Received 28th July 1864.

No. 4,665.

Approving of the Notice inviting Tenders
for a supply of salt for the use of the Malabar
District, stating that it will be published in the
"Fort Saint George Gazette," and authorizing
its publication in three only of the Bombay
papers.

RECORDED.

4 in 1864/65
C 5 Aug 1864

No. 4,814.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th July 1864.

Read the following letter from the Collector of Salem, dated 20th July 1864, No. 132:—

1. With reference to paragraph 3 of my letter dated the 16th instant, No. 129, I have the honor to forward translation of a deposition given by the Vakil of the Plaintiff in the Original Court, and a copy of the decision passed by Mr. Boalih (on the charge brought against the Plaintiff, Sookavana Mudali, for his having obstructed the Income tax collecting officers in the execution of their duties), and filed by the Plaintiff in the Original Court.

2. These were the only two papers filed in the suit. Besides these and the pleadings, copies of which are already in the Board's Office, there are no other papers connected with the Suit in either original or appeal.

ENCLOSURE No. 1.

ABSTRACT.—Translation of a deposition given by the Vakil of the Plaintiff in Original Suit No. 13 of 1862, on the file of the Principal Sudder Amin's Court.

ENCLOSURE No. 2.

Case No. 187 of 1861.

Obstructing the Income-tax collecting Officer in the execution of his duties.

Prosecutor
Regina,
versus

1. Sugavanam Mudali, and
2. Mauri do.

Charge.—That the Defendants did unlawfully and wilfully obstruct the Income-tax collecting officer or Ameen Vencatarayer and his Peons, &c., from attaching the property of the Defendants on the 26th ultimo at the Town of Salem.

The 1st witness Vencatrayer, the Income-tax Ameenah, states that he received the list of balance due by the defaulters to the Income tax of the Taluk of Salem, with authority to collect them, and in default of payment to recover the amount by the attachment of their property. Accordingly he went to the house of the Defendants, the door of the house being opened, he got in, his wife came and asked what he and the peons wanted, he told that he is the Income-tax Ameenah, that unless the demand on her husband is liquidated he will attach his property; she sent her son (the 2nd Defendant) to call for her husband, that he come with certain other individuals and the Defendants began most vulgarly to abuse the Income-tax Ameenah. The Ameen had by that time ordered the Peon to take a brass lamp, and keep it before him to make the inventory for attachment, the Defendants took away the brass lamp from the Ameen, and threatened him to go out of their house, otherwise that they will call the Police Peons and shove him out. As the crowd increased the Ameenah left the house, and came away fearing that some scuffle will occur.

The 2nd and 3rd witnesses Revenue Peons' corroborate the statement of the 1st witness.

The 1st Defendant denies the charge and pleads that he has not objected to pay and cited two witnesses.

The 2nd Defendant pleaded on alike. The 1st witness for the 1st Defendant, states that the latter called him to come with him, but that he (the Defendant) did not then state any reasons as to why he wanted him, and that he went inside of the house of the 1st Defendant, where the Income-tax Ameen and the Peons were seated and a brass lamp was taken and kept by the Peon before the Ameen, whereupon the 1st Defendant took that away.

The 2nd witness for the 1st Defendant contradicts the 1st witness, and states that the 1st Defendant came and called him meanwhile stating as a reason to come and witness the attachment which the Income-tax Ameen is about to make; that he followed, but did not go into the 1st Defendant's house, but stood out; the 1st Defendant then said that he carries 16 Rupees to the Tahsildar as the Ameen refused to receive it.

1st of Aug 1864
20 July 1864
15 Aug 1864
16 Aug 1864
20 July 1864

Peon: 1864. : Department
was: of: for: it

No. 2001.
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 28th July 1864.
Sd/- 1864
22/22

No. 4,803.

5th 10 1864.

Submitting for information letter from the
Government Pleader reporting that R. A. Suits
Nos 35 and 49 of 1861, have been posted for
re-hearing in the second week of August.
1861-31 Aug/64
RECORDED.

The 2nd Defendant's two witnesses loosely state that they saw the 2nd Defendant on the 26th ultimo, at the house of the 1st witness at Sevapett. As Sevapett is not far from the Defendant's house the statement of the witnesses is unworthy of credit.

The Deputy Magistrate is of opinion that the charge of obstructing the Income-tax Ameen in the execution of his duty has been proved against the 1st and 2nd Defendants. If the 1st Defendant thought that he had less than 20 Rupees to pay he ought to have represented the case to the Collector of the District, and not to have opposed the Income-tax Ameen. The 1st Defendant is therefore fined 50 Rupees, and the 2nd 25 Rupees under Section 214, Act XXXII of 1860.

20th December 1861.

(Signed) W. BOALTH, Deputy Magistrate.

(True Copy.)

(Signed) D. ARBUTHNOTT, Collector.

Ordered to be communicated to the Government Pleader in continuation of the Board's Proceedings, No. —, dated 23rd July 1864.

(True Copies and Extract.)

To C. Dale, Esq., Government Pleader, with copy of deposition.

Copy to Honorable D. Arbuthnott, Collector of Salem.

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

Exd. J. Wright.

[Signature]
Secretary.

4,882.
PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st August 1864.

Read the following letter from the Collector of the Kistna District, dated Masulipatam, 15th July 1864, No. 137:—

1. With reference to the Order of Government dated 4th instant, No. 1,116, communicated with the Board's endorsement dated 6th, I have the honor to state that the subordinate parts of the Acre were not given in "Garce" in my letter as supposed by Government. "G" was meant for "Goontahs," and not for "Garce."

2. The mistake must have occurred in the Press at Madras.

1. Ordered that the foregoing letter be submitted for the information of Government with reference to their Order quoted by the Collector.

2. It is observed that the word "Garce" has been misprinted for "Goontahs" throughout the Collector's letter submitted with the Board's Proceedings of 12th June 1864, No. 3,813. The error will be corrected.

(A true Copy and Extract.)

[Signature]
Secretary.

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

Copy to G. Thornhill, Esq., Collector of the Kistna District, with corrected spare copies of Board's Proceedings dated 21st June 1864, No. 3,813.

Exd. J. Wright.

Exd. J. Wright.

PROCEEDINGS OF THE BOARD OF REVENUE,
No. 2024.

[Signature]
1864. Department.

Dated 20th July 1864.
[Signature]

No. 4,814.

Communicating to the Government Pleader letter from the Collector of Salem forwarding translation of a deposition given by the Vakil of the Plaintiff in O.S. No. 13 of 1863, and a copy of the decision passed by Mr. Boalth on certain charge brought against him.

RECORDED.

Revenue Department

No.

Proceedings of the Board of Revenue.
dated 4th August 1864.

Read Proceedings of the Madras Govern-
ment dated 2nd August 1864 No 1373. P. D.

The Board beg leave to refer Govern-
ment to the Board's Circular Order dated
21st December 1859 which contains rules
approved by Government and applicable to the
case in point.

(A true Extract)

[Signature]
Secretary

To,

L. D. Simi Esq.,

Secretary to Government

Revenue Department

[Signature]
Copd. Ramaswamy Esq.

No. 4882

Rev. 1864. Department
No. of Govt for case.

No. 2029.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 1st August 1864.

No. 4882

Submitting for information letter from the Col-
lector of the Krishna District intimating that "G"
mentioned in his letter of the 8th June 1864 was
meant for "Goonab" and not for "Garcu".

8/15/57

RECORDED.

8/15/57

7/15/57

No. 4,950.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th August 1864.

Read the following letter from H. G. SMITH, Esq., Acting Collector of Cuddapah, dated 22nd July 1864, No. 104:—

With reference to the Proceedings of the Board of Revenue dated 12th March 1864, No. 1,539, communicating Order of Government, dated 9th of the same month, No. 412, and my reply thereto dated 19th idem, No. 31, I have the honor to report that Joti Venkata Row, the late District Munsiff of Duvur, who has recently been transferred to Royachoti, has now expressed his unwillingness to build the Travellers' Bungalow at the former place as was proposed by him.

Ordered to be submitted for the information of Government.

(A true Copy and Extract.)

[Signature]
Secretary.

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

Copy to H. G. Smith, Esq., Acting Collector of Cuddapah.

Exd. J. Wright.

No. 2 Aug 6/64 No. 30-31.

Recd 1864 20th August
From Gov. 17th August.

Proceedings of the
Board of Revenue

Order 4th
20th 4th
20th 5th } August 1864

NO

8 in 10 143.

Referring Government
to Board's Circular Order
dated 21st Decemr 1859,
containing the rules in force
to compensate Quarts for the
deterioration of aforesaid
lands by birds making 800

RECORDED.

21 Aug 1864

12

*Proceedings of the Madras Government, Public Department,
5th August 1864.*

No. 19. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India; to the Junior Secretary to the Government of Bengal, dated Simla, 22nd June 1864, No. 951.

Financial Department.

I am directed to acknowledge the receipt of your letter, No. 2431, dated 23rd May 1864, submitting for orders a Report from the Committee appointed to inquire into the constitution and working of the Stationery Office, with the recommendation of the Lieutenant Governor that the suggestions of the Committee both in regard to the re-organization of the establishment of the Stationery Office, and to its external administration, so far as it relates to the offices under the Government of Bengal, may be carried out.

2. In reply, I am desired to request that you will convey to the members of the Committee the thanks of His Excellency the Governor General in Council for the very valuable Report submitted by them.

3. The several suggestions of the Committee in regard to the sizes of paper to be used, and other points noticed in the 27th, 28th and 33rd paragraphs, have been referred to the Home Department with the remarks of this Department.

4. The plan proposed for the special audit of the accounts of the Stationery Department, by the deputation of a competent officer from the office of the Deputy Auditor and Accountant General is approved, on the understanding that the Deputy Auditor will be left to depute *any* qualified officer of his establishment, and that in case of any circumstance requiring his personal interference, he will go himself; but there will, of course, be no extra remuneration for this, any more than for any other ordinary duty of the establishment.

5. Respecting the proposed scale of establishment for the Stationery Office, His Excellency observes that the rates of annual increase of salary of the Clerks are not stated in the Schedule in the Appendix. The establishment is, however, sanctioned, subject to explanation on this point and with the exception of Clerks for the Bill Audit Branch, which under the late orders sanctioning fixed contract allowances will not be required.

Ordered that a copy of the Report and of the foregoing letter be sent to the Deputy Auditor and Accountant General, Bengal.

2. That a copy be also sent to the Accountant General to the Government of India, and the Civil Paymaster, Fort William.

3. That a copy of paragraphs 33 to 35 of the Report be forwarded to the Secretariats of the Government of India in the Foreign, Military and Public Works Departments, and to the Superintendent of Government Printing, with special reference to paragraph 35, and with a remark that it was contemplated, in the creation of the office of the Superintendent of Government Printing, that he should supervise

the expenditure of Stationery in the Printing branch of the several Secretariat offices under the Government of India.

4. That a copy of the Report be sent to the several local Governments and administrations* for information.

(A true Copy.)

(Signed) T. PEACHEY,

Prinl. Asst. Secy. to the Govt. of India.

* Governments of Madras, Bombay, North-Western Provinces and Punjab.
Eastern Settlements.
Chief Commissioner of Oudh.
" Central Provinces.
" British Burmah.
Home Department at Simla.

1864 March 16/1903
97-983

Open 1864 Department
for C. S. S.

No. 2039.
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 4th August 1864.

C. S. S. S. S.

No. 4,950.

Submitting for information letter from the Acting Collector of Cuddalore reporting that Joti Venkat Rao, late Munsiff of Davur, at present at Royachoti has expressed his unwillingness to build the Travellers Bungalow as proposed by him at the former place.

RECORDED.

1864 March 16/1903

12

*Proceedings of the Madras Government, Public Department,
5th August 1864.*

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Ordered that a copy of the Report and of the foregoing letter be sent to the Deputy Auditor and Accountant General, Bengal.

2. That a copy be also sent to the Accountant General to the Government of India, and the Civil Paymaster, Fort William.

3. That a copy of paragraphs 33 to 35 of the Report be forwarded to the Secretariats of the Government of India in the Foreign, Military and Public Works Departments, and to the Superintendent of Government Printing, with special reference to paragraph 35, and with a remark that it was contemplated, in the creation of the office of the Superintendent of Government Printing, that he should supervise

the expenditure of Stationery in the Printing branch of the several Secretariat offices under the Government of India.

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(A true Copy.)

(Signed) T. PEACHEY,

Prinl. Asst. Secy. to the Govt. of India.

* Governments of Madras, Bombay, North-Western Provinces and Punjab.
Eastern Settlements.
Chief Commissioner of Oudh.
" Central Provinces.
" British Burmah.
Home Department at Simla.

1864 March 16/1903
97-983

Open 1864 Department
for C. S. S.

No. 2039.
PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 4th August 1864.

C. S. S. S. S.

No. 4,950.

Submitting for information letter from the Acting Collector of Cuddapah reporting that Joti Venkat Rao, late Munsiff of Davur, at present at Royachoti has expressed his unwillingness to build the Travellers Bungalow as proposed by him at the former place.

RECORDED.

1864 March 16/1903

12

*Proceedings of the Madras Government, Public Department,
5th August 1864.*

No. 19. Read the following letter from E. H. LUSHINGTON, Esq., Secretary to the Government of India; to the Junior Secretary to the Government of Bengal, dated Simla, 22nd June 1864, No. 951.

Financial Department.

I am directed to acknowledge the receipt of your letter, No. 2431, dated 23rd May 1864, submitting for orders a Report from the Committee appointed to inquire into the constitution and working of the Stationery Office, with the recommendation of the Lieutenant Governor that the suggestions of the Committee both in regard to the re-organization of the establishment of the Stationery Office, and to its external administration, so far as it relates to the offices under the Government of Bengal, may be carried out.

2. In reply, I am desired to request that you will convey to the members of the Committee the thanks of His Excellency the Governor General in Council for the very valuable Report submitted by them.

3. The several suggestions of the Committee in regard to the sizes of paper to be used, and other points noticed in the 27th, 28th and 33rd paragraphs, have been referred to the Home Department with the remarks of this Department.

4. The plan proposed for the special audit of the accounts of the Stationery Department, by the deputation of a competent officer from the office of the Deputy Auditor and Accountant General is approved, on the understanding that the Deputy Auditor will be left to depute *any* qualified officer of his establishment, and that in case of any circumstance requiring his personal interference, he will go himself; but there will, of course, be no extra remuneration for this, any more than for any other ordinary duty of the establishment.

5. Respecting the proposed scale of establishment for the Stationery Office, His Excellency observes that the rates of annual increase of salary of the Clerks are not stated in the Schedule in the Appendix. The establishment is, however, sanctioned, subject to explanation on this point and with the exception of Clerks for the Bill Audit Branch, which under the late orders sanctioning fixed contract allowances will not be required.

Ordered that a copy of the Report and of the foregoing letter be sent to the Deputy Auditor and Accountant General, Bengal.

2. That a copy be also sent to the Accountant General to the Government of India, and the Civil Paymaster, Fort William.

3. That a copy of paragraphs 33 to 35 of the Report be forwarded to the Secretariats of the Government of India in the Foreign, Military and Public Works Departments, and to the Superintendent of Government Printing, with special reference to paragraph 35, and with a remark that it was contemplated, in the creation of the office of the Superintendent of Government Printing, that he should supervise

the expenditure of Stationery in the Printing branch of the several Secretariat offices under the Government of India.

4. That a copy of the Report be sent to the several local Governments and administrations* for information.

(A true Copy.)

(Signed) T. PEACHEY,

Prinl. Asst. Secy. to the Govt. of India.

* Governments of Madras, Bombay, North-Western Provinces and Punjab.
Eastern Settlements.
Chief Commissioner of Oudh.
" Central Provinces.
" British Burmah.
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RECORDED.

1864 March 16/1903

13

*Proceedings of the Madras Government, Public Department,
5th August 1864.*

No. 20. ORDER THEREON, 5th August 1864, No. 899.

Resolved that copies of the Proceedings above recorded of the Government of India, and of the Report therein referred to be sent to the several Departments of the Secretariat; to the Superintendent of Stationery, through the Inspector General of Ordnance and Magazines; and also to the Supervisor of the Government Press, with special reference to paragraphs 33 at 35 of the Report.

2. It will be the duty of the Superintendent of Stationery to see how the suggestions contained in the Report will admit of adoption in his Department, in view to greater efficiency and economy.

(True Extract.)



Secretary to Government.

To the Revenue Department.

- „ Public Works do.
- „ Military do.
- „ Judicial do.
- „ Educational do.
- „ Inspector General of Ordnance and Magazines.
- „ Supervisor Government Press.

Exd. J. Tulloch.

9/8/64

FROM

THE COMMITTEE APPOINTED TO
ENQUIRE INTO THE WORKING OF THE
STATIONERY OFFICE,

To

THE SECRETARY TO THE
GOVERNMENT OF BENGAL.

Dated the 25th March 1864.

SIR,

In accordance with the orders conveyed in your letter No. 607, dated the 2nd ultimo, and in the enclosure from the Secretary to the Government of India in the Financial Department, No. 291 of 16th January, we have the honor to report the result of our enquiry into the constitution and working of the Stationery Office in Calcutta.

2. The points of enquiry prescribed in the communication from the Points of enquiry prescribed by the Financial Department. Financial Department appear to be these—

First.—The present distribution of work in the several Departments of the Stationery Office.

Secondly.—The efficiency of the existing checks upon the expenditure of stationery; the tests by which any excess is discovered in Indents beyond actual requirements, though the Indents be within a sanctioned scale; the ability of the Office to apply these tests intelligently, and to improvise appropriate checks for any items of increasing expenditure which cannot be reduced to scale and rule.

Lastly.—The Committee are invited to offer suggestions for increasing the efficiency of the Stationery Office as a check upon expenditure, and thus adding to its usefulness as a Custodian and Issuer of Stores.

3. In discussing these several points and the business of the Stationery Office generally, it has been our object, by simplifying forms and processes, to diminish clerical labor as far as possible; and, on the other hand, by the application of checks heretofore unknown or imperfectly carried out, to promote the efficiency of the Office in controlling expenditure. In furtherance of this view, we have framed a revised Schedule of Establishment adapted to the proposed arrangement of work.

Present divisions of the Stationery Office.

4. The present divisions of the Stationery Office are as follows, viz. :—

	No. of Clerks.	Total monthly Cost. Rs.
The Correspondence Branch	... 5	119
The Cash Branch	... 1	20
The Bill Audit Branch	... 3	73
The Store-keeper's Branch	... 4	172
The Despatcher's Branch	... 3	82
The Accountant's Branch	... 7	171
The Store Indent Branch	... 3	66
The Form Indent Branch	... 3	62
Head Assistant	... 1	300
Duffry, Peons, Coolies, &c.		69
Total	... 30	1,131 per month.

The duties of the clerks of these several branches are stated in detail in the Enclosure A.

5. The Correspondence Branch calls for no further remark than that, by the use of improved Registers of correspondence and printed forms, the clerical work might be so diminished as to admit of the number of clerks being reduced from five to three.

6. The employment of a Cashier, however necessary whilst supplies of stationery were obtained by local contracts, may be dispensed with in consequence of the resolution of the Home Authorities to send out all future supplies from England. We propose to assign to the Head Assistant the payments for such minor stores as must still of necessity be obtained locally.

7. The Bill Audit Branch is employed in checking the contingent bills of the several Government Offices for petty articles of stationery, silk, thread, paste, &c. By a re-arrangement of the duties, it will be possible to dispense with the services of one clerk, whose chief duty at present is to compare the duplicate with the original contingent bills. The services of the remaining clerks in this branch could also be dispensed with in the event of Government sanctioning our proposal* for the grant of a fixed contract allowance to cover all charges heretofore included in the "Stationery Contingent Bills" of public Officers.

* See para. 23 of this Report.

8. The Store-keeper's and Despatcher's Branches might with advantage be consolidated under one responsible head. In practice, the existing arrangement has been found inconvenient, more especially in fixing responsibility for deficiencies discovered in parcels of stationery forwarded to Mofussil Offices. No doubt this could be obviated by the use of checks similar to those employed in large ware-houses in England, and in some of the manufacturing Departments in India; but looking to the petty character of the stores, and the number and variety of small parcels despatched from the Stationery Office, we think it desirable to unite the Store and Despatch Branches under one head and to hold him responsible for the correct fulfilment of every requisition on the Stationery Office. In consideration of this extra responsibility, we propose to increase the pay of the Store-keeper from Rs. 100 to Rs. 125 per month, but, on the other hand, the arrangement would admit of the services of two junior clerks being dispensed with.

9. There are a few points, connected with the Store-keeper's and Despatcher's duties, which we would wish to notice before passing on to the other branches of the Office—

I. The contents of original cases of stationery should be marked uniformly on each case, so as to be apparent at a glance when the cases are arranged on the forms.

That original cases be uniformly marked.

II. The open stock should be arranged methodically, according to classes of paper and other stores, and there should be Tally-boards indicating the description and quantity of each kind of stock, the issues, and the balance, which should be verified with the Stock Ledger.

That open stock be indicated by Tally-boards.

III. There should be an annual stock-taking. This is done in Her Majesty's Stationery Office in London between the 1st and 7th April of every year, when no issues are made except on emergency, notice being sent to all the public Offices to abstain from indenting for stores whilst stock is being taken. We recommend that the rule be followed here.

That there be an annual stock-taking.

IV. The packing clerks should check the stores set apart for despatch with the Delivery Notes, and then make out the Invoices, entering particulars of the latter in the Packing Registers, with notes of the date of demand, when registered in the packing room, when packed, when forwarded to Shipping, Railway, or Post Office Agent.

Instructions for the packing clerks.

V. Before beginning to pack, the clerk should mark the cases with the rotation No. of the Indent, or Delivery Notes, and then pack up the several articles, marking them off item by item with the Delivery Notes and Invoices, and placing the proper

Precautions in packing.

Invoice inside each case. By these expedients any discrepancies between the Delivery Notes, Invoices, and actual deliveries to Indenting Officers, could be readily checked.

VI. All receipts, as well as issues, of stationery and other stores, should be recorded, after comparison with the Delivery Notes, in Day Books, and Abstracts or rough Stock Ledgers. The Day Book should be in the form now used, but for alternate weeks, and on completion of the entries for each week, should be passed on to the Account Branch for check with the Delivery Notes.

10. The operations of the Account Branch commence with the receipt of the Delivery Notes, after they have been complied with by the Store and Despatch Branches. The particulars of the Delivery Notes are entered in Day Books and Abstracts precisely similar in form to those used by the Store-keeper. They are then entered in rotation, and without classification, in the "Suspense Account," which in fact represents the total issues of each month. On the receipts of the Indenting Officers being obtained, the issues thus vouched are eliminated from the Suspense Account, and transferred to another account, of which a copy is rendered, with vouchers, to the Deputy Auditor and Accountant General.

11. The monthly accounts are then thrown into a series of annual Abstracts exhibiting quantities only. From these Abstracts others are prepared in which the values are added to the issues for each Department, local Government, and Administration. Lastly, these several Abstracts develop the annual account of the operations of the Stationery Office rendered to the Deputy Auditor and Accountant General for incorporation in the General Books.

12. This process involves much clerical labor, without any real or effective check upon the issues. In the first place, it is quite unnecessary that the Day Books and Abstracts prepared by the Store-keeper should a second time be prepared by the Account Branch. It would suffice if the Store-keeper's Day Books were forwarded, on the conclusion of each week, to the Account Branch, where (after verification with the Delivery Notes, Invoices, and Packing Registers) the issues should be entered in weekly totals in the Stock Ledger. Meanwhile the Invoices should be classified according to Departments, local Governments, and Administrations, and the particulars entered in a series of Abstracts corresponding with such classification, a column being left open for recording the acknowledgments of Indenting Officers.*

* The Suspense Account would be altogether obviated; any issues uncovered by the Indenting Officers' receipts would be apparent on the Abstracts, and necessarily lead to enquiry by the Superintendent of Stationery, or the Officer charged with the audit of his Accounts, who under the present system has no knowledge of, or control over, the suspense items.

The total issues of each kind of stock, recorded in these Abstracts, would then be brought together and proved with the Stock Ledger at the end of each month or quarter, as may be de-

termined upon, and the annual account would be developed and proved in the same way. The forms of Ledgers and Abstracts necessary for carrying out these operations have been approved by the Deputy Auditor and Accountant General to the Government of Bengal. They have also been explained to the Account Branch of the Stationery Office, and we recommend that they be adopted from the 1st of May next. The effect of the change will be a considerable reduction in the work of the Account Branch, admitting of the number of clerks being reduced from seven to four.

13. In connection with the mode of keeping the accounts, we have considered also the subject of an effective audit. The Superintendent of Stationery now renders to the Deputy Auditor and Accountant General a monthly account showing the issues of stationery, for which receipts have been obtained from the Indenting Officers. The check of the Deputy Auditor and Accountant General consists in comparing the receipts with the recorded issues. Should it be considered necessary to continue to render monthly accounts to him, a copy of the Classified Abstracts mentioned in the preceding paragraph would answer the required purpose; but we are of opinion that the accounts cannot be thoroughly and efficiently audited without personal attendance at the Stationery Office, and access to all the original documents and books. The accounts of Her Majesty's Stationery Office are audited in this way by an Officer of the Audit Board, and there can be no doubt that the check on the original records of transactions must be far more effective than when exercised through copies of accounts prepared expressly for examination. We beg to propose, therefore, that the audit of the Stationery Accounts here be entrusted to an experienced Officer of the Deputy Auditor and Accountant General's Office (in addition to his regular duties), and that he be required to visit the Stationery Office for the purpose, at stated periods, to trace transactions through their several stages, to check the entries in the Stock Ledger with the results brought out in the Classified Abstracts, to insist upon every recorded issue being covered by the acknowledgments of the Indenting Officer, and finally to audit the annual account for incorporation in the Books of the Deputy Auditor and Accountant General. An Accountant of moderate ability would easily accomplish the audit of a week's accounts in an hour, and if the Auditors be carefully selected and changed every two or three years, we may reasonably hope for more satisfactory results from their examination, than from the manipulation of the native clerks who have now to deal with these accounts. The arrangement would render unnecessary the transmission of copies of the detailed accounts of issues to the Deputy Auditor and Accountant General, in whose Office both the work and the Establishment might, in consequence, be reduced. In that case, the Government would perhaps allow a moderate annual fee, not exceeding the amount saved by such reductions, as a remuneration to the Auditor.

14. The remaining branches of the Stationery Office, viz., the Store and Form Indent Branches, are more immediately connected with its external administration, and in dealing with them we shall be enabled to treat on all the points of enquiry suggested in the communication from the Financial Department.

15. The Store Indent Branch is perhaps the most important of all. It has to deal with requisitions for paper and other stores from every Government Office in the Bengal Presidency. Its check consists in a comparison of the Indents with the Indenting Officer's statement of his last supply, of the balance in hand, and of the strength of his Establishment, and with a fixed scale sanctioned by Government, which allows a certain quantity of stationery for every man on the Establishment, per annum. We are clearly of opinion that the check is defective, and that the principle of regulating the supply of stationery by the number of clerks on the Establishment is altogether fallacious, more especially considering that in some Offices the work consists rather in reviewing proceedings than in actual writing, and that in others the amount of writing is out of all proportion to the number of clerks on the Establishment.

16. We would rather adopt the principle that the Superintendent should check the kinds and qualities, as well as the quantities, of stationery indented for—

I. By comparison of the stock consumed in each Office with the consumption in previous years, and with the expenditure in kindred Offices.

II. By comparison with the amount of business done, whether in letters, accounts, or other returns.

III. With the number of clerks using stationery, although that does not, of itself, afford a complete measure of the proper expenditure of stationery.

17. This will involve an important change in the practice of the Stationery Office, though not (as we believe) in its functions. The Superintendent is clearly expected to "check expenditure." He must either have the power and means to exercise that check effectively, or be reduced to the position of a mere custodian of stores, and no intermediate course could be satisfactory to himself or to the Government. The duties of the Comptroller of Her Majesty's Stationery Office in London are prescribed in the Treasury Minute of 10th March 1848 in these terms:—"My Lords desire that the Comptroller will scrutinize all demands from whatever quarter they may come, and that he will decline to pass such articles as may appear to be unnecessary or extravagant." There is no reason why a similar rule should not hold good here, without offence to the Heads of public Departments, and with the same advantage to the State which attends its operation in England. Adopting this as the basis of the changes which we consider

necessary for promoting the efficiency of the Office in controlling expenditure, we proceed to indicate more particularly the manner in which the Indents for stationery stores should be checked, in respect both to quality and quantity.

18. In considering the miscellaneous character of the stores supplied by the Stationery Office, our attention has been drawn to the obvious unsuitability of one invariable form of Indent for the discrepant requirements of various classes of Offices. The work of Mofussil Offices, for example, differs essentially from that of the Presidency Offices, while, amongst the latter, differences also exist in respect of details which affect the expenditure of stationery. The form of Indent common to them all, moreover, offers free choice of the entire contents of the Stationery Office, and this doubtless has the effect of inducing demands which otherwise would not occur to the clerks who usually prepare the Indents. We think it advisable, therefore, to limit the choice, as the first step towards bringing down the demands to the actual wants of each Office, and in this view we have framed separate forms of Indent for the Presidency and Mofussil Offices,* which we beg leave to submit for the approval of Government. (Enclosures B and C.)

19. Before drawing out the forms, due enquiries were made respecting the substitution of machine-made foolscap for the larger and more expensive kinds of hand-laid papers, and the result, as regards the Presidency Offices, will be found in Enclosure D of this Report. The subject was noticed in the Report of the Civil Finance Commission dated 2nd March 1861, but without any appreciable result, so far as can be judged from a comparison of the expenditure up to 1859-60 with the expenditure of the three succeeding years. The larger sizes of paper have heretofore been expended chiefly for accounts and other figured Returns, which, with few exceptions, can be prepared on foolscap. Indeed a very large proportion of the accounts is now printed. The rough drafts or printer's copies might therefore be prepared on common German paper, and the printing be done on good printing paper, thus avoiding altogether the use of hand-laid papers. The general adoption of printed or lithographed forms would tend to the same result, and in respect of forms not easily reducible to foolscap size, the printing double-foolscap paper of 28 or 30 lbs. would be found a cheap and efficient substitute. The Commissioners who are at present engaged in revising the forms of Accounts for the Public Works Department throughout India, have promised that, as far as possible, the forms shall not exceed the size of foolscap. The replies of the Departments of Audit and Account, and indeed of

* We have not thought it necessary to draw up forms for special classes of Offices, but they will readily suggest themselves. The Stationery Rules of 9th July 1862 prescribe a certain form for hospitals; special forms will also be required for Public Works Offices, and for the Survey Department. On the subject of Drawing Paper for the last mentioned Department, we have received a Memo. from Colonel Thuillier, which is deserving of attention, and which will be found in the Appendix.

most of the Departments with which we have been in communication, are equally favorable, and justify our expectations of a considerable decrease in this branch of expenditure. The difference between hand-laid papers and machine-made foolscap paper, in actual fitness for clerical work, is very slight, whilst the difference in cost is considerable. The average quantity and cost per annum of hand-laid papers issued in the last three years is as follows :—

	Quantity.	Rate.			Amount.		
		Rs.	A.	P.	Rs.	A.	P.
Imperial Rms.	151	41	1	7	6,205	15	1
Royal or Book „	833	25	10	7	21,376	0	0
Medium or Consultation „	801	19	2	7	15,318	5	3
Demy or General Letter „	992	13	2	9	13,066	8	0
Total average per annum...	2,777	Rs. 55,996			12	4	

The prices of machine-made foolscap and printing double foolscap (of which musters are attached, Enclosures E and F) are about nine and twelve shillings a ream respectively.

20. The proposed form of Indent, it will be observed, does not exclude the more expensive kinds of paper, but prescribes that every requisition for such shall be accompanied by a specification from the Indenting Officer of the objects for which they are required. The character and amount of business done in each Office, the number of employes, the balance of stores in hand at the period of the previous Indent, the supplies received on that Indent, the consumption during the past year, and the demand for the current year, are also to be specified, so as to enable the Superintendent to check the kinds, as well as the quantities, of stationery indented for. In connection with these changes, we propose that the Superintendent should revise and modify the present scale and rules for the supply of paper and other stores, in communication with the Heads of Central Offices and the Board of Revenue.

21. It is of course impossible for the Superintendent to check the expenditure of stationery stores in the Offices receiving them. That must be left to the Heads of the Offices, but the following expedients for checking waste or pilfering are deserving of attention.

22. In England, the check principally relied upon is the stamp of the Royal Arms on every sheet of paper issued by Her Majesty's Stationery Office. As all future supplies of paper for India are to be provided by that Office, there can be no difficulty in having them similarly stamped before despatch to this country. If a distinguishing water-mark were preferred, and

All papers to be stamped with the Royal Arms, or to bear a distinguishing water-mark.

NOTE.—It is due to Mr. Cutter, the Superintendent of the Government Central Press, to state that his efforts have for sometime been directed to the substitution in Public Offices of ordinary printing paper for the more expensive kinds of hand-laid, and that he has, in communication with the Heads of Offices, effected a considerable reduction of expenditure.

we consider it preferable, that also might be arranged, without extra cost by the Comptroller of Her Majesty's Stationery Office, when making his next contracts for paper on account of the Government of India.

23. We have reason to believe that there is considerable waste of the more expensive kinds of paper in the manufacture, by duffries, of envelopes and memorandum slips. The envelopes are unsightly and inconvenient, as well as expensive, and we would recommend that machine-made envelopes of cheap, but durable, paper be obtained from England. The Superintendent of Stationery should also be instructed to furnish memorandum slips with printed headings to Offices requiring them. We are of opinion that the practice should be discouraged of entrusting duffries and subordinate clerks with stationery stores, in any form in which they could be made available for other than strictly official purposes. We would also recommend the adoption, as far as possible, of the expedients for economizing paper and writing, designed by Mr. Sandeman, the Civil Pay Master of Bengal. Patterns of these are herewith forwarded. (Enclosures G and H.)

24. It would tend to promote economy, as well as convenience, if the supplies on annual Indents were made to the Presidency Offices in quarterly or half-yearly instalments. Few Offices have proper store-room for the safe custody of large quantities of paper, or men to look closely after the issues, and it is obvious that the expenditure will be better controlled when the supplies are limited. The arrangement is already observed in the Office of the Board of Revenue, and should be generally adopted.

25. We would further suggest that each Indent should represent the probable expenditure of twelve complete months. At present Indents are sent in anticipation of, or long after, the expiration of a year from the previous Indent, according to the convenience of the Indenting Officer,—a practice which materially hinders the exercise of an efficient check by the Superintendent. We propose that Indenting Offices be divided into twelve lists under the headings of the twelve months, with reference to convenience of carriage, season, &c.; and that the Officers placed under each month be directed invariably to despatch their annual Indents on the first day of that month. In this way the pressure of business on the Stationery Office would be equalized throughout the year, and the supply of stationery to each Mofussil Office would be made at definite annual intervals.

26. We now come to the subject of the Indents for Mofussil Offices, of whose actual requirements two Members of the Committee have had personal experience, lately confirmed by detailed enquiries in Offices near Calcutta. The unanimous con-

Mofussil Indents.

clusion at which the Committee have arrived is that no paper of a larger or more expensive kind than foolscap need be provided at all to Mofussil Offices. The accounts and figured statements for which these kinds of paper have heretofore been required are for the most part reducible to foolscap size, and where they cannot be so reduced, printed forms on double foolscap printing paper would serve the required purpose. The economical advantages of printed forms and the manner in which their supply should be regulated are noticed below.

27. The remaining work of the English Departments of Mofussil Offices might be done on machine-made foolscap and German paper, the use of the former being restricted to the record of judgments by the Heads of Offices and the fair copies of correspondence, while for drafting letters and accounts, and for taking down depositions, the German paper will suffice. These supplies should be provided by the Stationery Office with a margin, for wastage, of say ten per cent. for English foolscap, and fifteen per cent. for German paper.

28. A large proportion of the correspondence of Mofussil Offices, as, for example, letters stating a single fact, or asking a single question, might be expressed in memorandum form, in docket slips of one-fourth or one-eighth of a sheet of foolscap paper. Communications between Commissioners and Collectors, and between Magistrates and District Officers, could likewise in many cases be compressed in small docket slips, the latter being provided by the Stationery Office, as recommended in para. 23.

29. For the vernacular work of Mofussil Offices, the common country paper obtained by local purchases will suffice, the cost being included in contingent bills, as heretofore, or provided out of a fixed contract allowance, in accordance with an arrangement already in operation in the North-Western Provinces, and which it is proposed to extend to Mofussil Offices in Bengal. We would strongly recommend the early adoption of this proposal. The practicability as well as economy of the contract system has been proved in the North-West, and it is peculiarly adapted to the miscellaneous character of the expenditure heretofore included in the "Stationery Contingent Bills" of public Offices. The audit of the Stationery Office over such expenditure is only *pro forma*, and cannot, under any circumstances, be very efficient; a fixed contract allowance would give Heads of Offices a personal interest in keeping down expenditure, and obviate the necessity for the Bill Audit Branch of the Stationery Office, as already mentioned in para. 7 of this Report.

30. It remains to notice the miscellaneous stores provided by the Stationery Office. Blotting paper should be made up into pads, instead of being furnished in loose sheets. Packing and colored paper, with other articles of occasional

use, should be indented for only under special circumstances, to be fully explained. Marble paper, paste boards, and mill boards, for binding, should be vouched by statements of the number and description of books to be bound each year. The general use of the bundling system would cause a reduction in the expenses of binding, and it is by far the most convenient form of keeping records.

English-bound books are largely indented for. We see no necessity for their being all made of expensive paper, and in so many varieties of sizes. Nearly all, if not all, the Royal and medium books could be exchanged for books of foolscap size. The Bengallee registers of deposits, for example, are on books of Royal paper, costing each six or seven Rupees. They might as well be kept on printed forms of good printing double foolscap paper made up into books in the Stationery Office. Books of hand-laid papers are likewise used for copying pension bills, pay abstracts, and the like; by the substitution of a register, entries extending over a page would be compressed into a line. A list of the number and kinds of books kept up in each Office should be furnished to the Superintendent of Stationery with the annual Indent; a comparison of these lists, one with another, would suggest useful checks upon the growing tendency of some Indian Offices to multiply records of unimportant details.

31. The issues should include a larger proportion of steel pens, and fewer quill pens, than are at present allowed. The annual allowance might be fixed at four dozen steel and two dozen quill pens, and four pencils for each man. A penknife should be allowed for every two men, and a hone for each Office. Wafers, paper weights, candles, gum, and sealing wax should be provided by each Office out of the fixed contract allowance. It has been proposed to include in the contract allowance a sum for providing clerks with pens, pencils, and penknives also, but such articles could not readily be purchased at all Mofussil Stations, and if they must necessarily be provided in some cases by the Stationery Office, it would be as well to maintain a stock sufficient for the requirements of all Departments, the latter as well as the Government having the benefit of wholesale prices.

32. The Indents for printed forms are received in a distinct branch of the Stationery Office, copied *in extenso* in Registers, and passed on to the Allipore Jail Press for execution. There is no check whatever upon the Indents, nor upon the proceedings of the Jail Press, which receives its paper from the Stationery Office and retains charge of the printed forms until issued on Indents.

33. The consumption of stationery is necessarily affected more or less by the use of printed forms, and the Indents for both should be submitted and checked together. Apart from their economical advantages, printed forms constitute an important adjunct in preserving uniformity and regularity in the

proceedings of public Offices, but whilst their use should be encouraged as far as possible, it should also be duly regulated and controlled. With that view, we beg to submit the following suggestions:—

I.—That the various Central Offices in Calcutta, and at the seats of local Governments and Administrations, establish distinct forms for the Departments under their respective orders, each form to bear a distinguishing number, and patterns of all the forms to be lodged with the Superintendent of Stationery.

II.—That the forms be limited as far as possible to foolscap size. That for such as are intended for comparatively unimportant and transient use, the common printing paper be employed, whilst for correspondence and the more important forms, the best kind of printing paper be allowed. That English writing paper be issued to Printing and Lithographic Presses only under special circumstances, to be fully explained in the Indents. That the Superintendent of Stationery, in communication with the Heads of Central Offices, have power to determine the qualities and sizes of paper adapted to the several kinds of forms, &c.

III.—That, as a general rule, the form printing be executed by one Central Press, on the requisition of the Superintendent of Stationery, each requisition being accompanied with the proper supply of paper. That, on good cause being shown, forms of a special character be printed at other Presses, the paper being supplied, as above, by the Stationery Office.

IV.—That the Superintendent of Stationery have the sole custody of all printed forms, regulating from time to time the quantities of the several kinds of forms to be kept in store.

V.—That all Indents for forms be checked by the Superintendent with reference to the amount of business done in each Office, the quantity expended and in balance, and the annual consumption in cognate Offices.

34.—The adoption of these rules would give the Superintendent of Stationery a direct control over the expenditure of paper in public Offices, as well as in the Government Printing Establishments. We think it desirable that the latter should be placed under some sort of control. The Allipore Jail Press, for example, received from the Stationery Office during the past year paper to the value of nearly seventeen thousand Rupees, including hand-laid paper to the value of upwards of ten thousand Rupees. The paper was obtained on simple requisitions, was used up in printed forms and other Returns, which were retained in the Press until issued in detail to public Offices. No account of expenditure was ever rendered to the Superintendent of Stationery, nor was there any check, outside the Press, over its proceedings. On a recent occasion, when visiting the Press, the Superintendent of Stationery casually discovered

The Allipore Jail Press.

that 25,000 envelopes required by the Indenting Officer to be prepared on German paper had been made up of hand-laid English demy, four envelopes to the sheet. The difference between the cost of the two kinds of paper is ten Rupees a ream, so that the loss to Government on this single transaction was just one hundred and thirty Rupees. This, possibly, may have been owing to accident or oversight, but it serves to illustrate the necessity of bringing the paper expenditure of Government Printing Establishments under control. According to the rules we have proposed, the Allipore Jail Press will keep no stock of paper or printed forms; it will print in bulk on the orders of the Superintendent of Stationery, receiving with each order the kind and quantity of paper necessary for its execution, a fair margin being allowed for wastage. The check in this case would be simple and complete.

35. A similar course could not well be followed in regard to Presses engaged in printing correspondence, proceedings, and work of a special character, but the Indents for paper on account of such work would come under the rules and checks proposed in para. 33 of this Report. It is worthy of consideration whether the expenditure should not be subject to a special audit, as recommended in para. 13 for the accounts of the Stationery Office. Practically, at present, there is no check upon the growing expenditure of the Government Printing Offices, and the employment of an Auditor to check the books at frequent intervals would be beneficial. He would, in the first instance, see that the cash expenditure was duly authorized and vouched. He would require the Paper Stock supplied by the Superintendent of Stationery to be brought on charge, and then check the expenditure with the printed matter issued and in balance. Besides checking the accounts, any intelligent practical Accountant, in the position of Auditor, would be enabled to offer suggestions for reducing the quantity of printed matter, simplifying and consolidating official forms, and otherwise promoting economy. On all these grounds we commend the appointment of an Auditor, with a moderate annual fee, to the favorable consideration of Government.

Suggestion for a special audit of the Accounts of Government Printing Establishments.

36. Having thus pointed out the inefficiency of the existing checks, and the measures requisite for an effective control over the expenditure of stationery, it only remains to determine the corresponding changes in the Establishment of the Stationery Office. The work now done by the Indent Branch is purely mechanical, and of scarcely any practical value. Were it to continue on its present footing, no change would be required in the Establishment, nor would it be necessary to employ a Head Assistant, as the general supervision of the Office might in that case be shared by the Superintendent with his Deputy, whose duties in the Stamp Department, though responsible, are not very arduous. But as the Government have resolved that the Stamp

Proposed changes in the Store and Form Indent Branches of Stationery Office.

and Stationery Offices should be kept entirely distinct, and as the application of the checks we have proposed must greatly increase the extent and importance of the work of the Indent Branch of the Stationery Office, we are of opinion that the Establishment of that Branch should be entirely recast, on an improved scale of pay, so as to attract a better class of clerks than are at present obtainable for the work. And as the efficiency of such an Establishment must depend mainly on despatch and accuracy, which can only be secured by constant and intelligent supervision, we consider that it would be for the advantage of the public interests to sanction the permanent employment of a European Head Assistant. It should be his especial duty to instruct and direct the Establishment employed in checking Indents, and he should himself scrutinize every Indent, without prejudice, however, to the general supervision which he is required to exercise over the whole Office. We have prepared forms of numerical and classified Registers, Stock Ledger, and Abstracts (Enclosures I to L) which will be found very useful as Office records for checking the Indents and accounts, and for statistical purposes. The classified Registers will exhibit the supplies of all kinds to every class of Office, and to every Office in each class, for a series of years, and no doubt other practical details will suggest themselves in the course of business, tending to the establishment of an equally efficient check as is now exercised by the well ordered Establishments of Her Majesty's Stationery Office in London. The changes we have proposed will involve some increase of expense in the Indent Branch, but we are convinced that the savings to be expected from its efficient administration will far exceed the entire cost of the Calcutta Stationery Office.

37. We submit in the Appendix a Schedule of the present and proposed Establishments of the Stationery Office. (Appendix M.) Our proposals involve an increase in some cases, and a decrease of expense in others, but the net result is a saving as compared with the present cost of the Establishment.

Present and proposed scale of Establishments of the Stationery Office.

Total monthly cost at present	...	...	...	...	...	Rs. 1,134
Proposed (minimum)	Rs. 914,	(maximum)	Rs. 1,194	(mean)	..	1,054

The scale has been prepared after careful enquiry into all the business details of the Office, and the Superintendent of Stationery is prepared to carry it out as soon as sanctioned. The two extra clerks are wanted for counting water-marked paper before issue to the Stamp Department. This is a necessary precaution, and the work requires the services of two men; but if the water-marked paper were sent out from England by tale instead of weight, in even reams of four hundred and eighty sheets, it would not perhaps be necessary to count the issues to the Stamp Department, or to retain the extra clerks.

38. The measures we have proposed for diminishing expenditure, and substituting cheap but good paper for the hand-laid papers heretofore so largely used, involve

Reserve Stock.

also a decrease in the quantity and value of the Reserve Stock. The Superintendent of Stationery will duly consider this when preparing his next Indent for stores from England. As a further guide in the preparation of the Indents, the Superintendent should receive annually from the Comptroller of Her Majesty's Stationery Office in London specimens of every kind of paper obtainable for official purposes, each specimen being marked with a distinguishing number, and its price. In proposing the substitution of cheap for expensive paper, it is very far from our object to introduce inferior articles unsuitable for official purposes. Recent improvements in the manufacture of paper, and the active competition prevailing in the English and Foreign markets, admit of our proposals being carried into effect without any detriment to the Public Service, and of this the Government will be able to judge from the specimens of paper forwarded with this Report.

39. In conclusion, we have to express our acknowledgments to the Heads of Offices with whom we have been in communication for their ready co-operation in the objects of our enquiry. During its progress we were favored by Mr. Jones, (the Register of the Bengal Office), with an useful printed Memorandum, which will be found among the enclosures of this Report.

Mr. Jones' Memorandum.

Mr. Jones suggests, in the first place, that the Paper Stock should be separated from other stores, because a similar division exists in Her Majesty's Stationery Office in London. The arrangement, however necessary and convenient in an Office of such extent, is not required here; on the contrary, our observations have led us to propose the immediate amalgamation of the Store and Despatch Branches. Mr. Jones' suggestion for modifying the forms of Indents had been anticipated and fully discussed at our first meeting. In preference to his plan of stamping every sheet of paper with the Royal Arms, as well as the designation and local of the Officers receiving the supplies, we have recommended (in para. 22) that the paper be sent out from England, with the Royal Arms or other device, in water-mark. The rest of Mr. Jones' suggestions about the Government Printing Establishments are disposed of in paras. 33 to 35 of this Report.

We have the honor to be,

SIR,

Your most obedient Servants,

Article.	Received during year, including balance on February 1st, 1864.	In hand this day.	Consumption of twelve months.	Amount indented for.	Sanctioned allowance as per scale and rule.	REMARKS.
BOOKS OF COARSE PAPER, BOUND IN KHAROOAH CLOTH.						
Medium 2 Quires - No.						
" 3 " - "						
" 4 " - "						
BOOKS OF COARSE PAPER HALF BOUND.						
Foolscap 2 Quires - No.						
" 3 " - "						
" 4 " - "						
MISCELLANEOUS ARTICLES.						
Black Ink Fluid Qt. Bottles -						
Red " " " " -						
Country Sealing Wax (Sticks) -						
Office Lead Pencils - No.						
Red Tape one width (7 yards Bundle)						
India Rubber - (Pieces)						
Goose Quills - No.						
Steel Pens, Nibs - (Dozen)						
" " Magnum-bonums "						
" " Holders - No.						
Double Wooden Inkstands & Pots "						
Screw Top Inkpots - "						
Penknives - "						
Erasers with India Rubber - "						
Hones - "						
Slates and Slate Pencils - "						
Wafers - Boxes						
" Seals - No.						
Slices or Paper Cutters - "						
Wax Cloth or Momjama (Pieces of 5 yards)						
Corba Cloth (Pieces of 2 yards)						
Envelopes of two sizes -						

Dated of 186 .

C [See para. 18 of Report.] MOFUSSIL OFFICES.						
INDENT for Stationery from 1st April 1865 to 31st March 1866. For Collector of sent February 1st, 1865.						
Aggregate of Sheets.						
Number.						
No. of Officers.	No. of Clerks.	Memo. of business done during past year.	Letters of Judgments. more than 1 Sheet. of 1 Sheet. of ½ Sheet. of ¼ Sheet. Total ...	No. of books kept.		
Article.	Received during year, including balance on February 1st, 1864.	In hand this day.	Consumption of twelve months.	Amount indented for.	Sanctioned allowance as per scale and rule.	REMARKS.
Writing Paper						
Draft Paper						
Note Paper						
Blotting Paper						
Envelopes, 1st size						
" 2nd size						
Blank Books						
2 quires						
4 quires						
Books of Coarse Paper ..						
3 quires						
Memo. Books						
Black Ink Powder						
Red " "						
Office Pencils						
Red Tape						
India Rubber with eraser ...						
Rulers						

Article.	In hand 1st February 1864.	In hand this day.	Consumption of twelve months.	Amount indented for.	Sanctioned al- lowance as per scale and rule.	REMARKS.
Quills... ..						
Pens, Nibs						
„ Magnum-bonum ...						
Inkstands						
Inkpots						
Penknives						
Hones						
Slates						
Pencils						
Paper Cutters... ..						
Scissors						
Wax Cloth						
Corba Cloth						
Silk Thread						
Miscellaneous Articles, viz. ...						
For binding Books ...						
Marble Paper						
Millboards						
Leather						
Needles						
					No. of books to be bound.	

D.

(See para. 19 of Report.)

	Imperial Paper.	Book or Royal.	Consultation or Medium.	General Letter or Demy.	White Cartridge.
Auditor General of India...	If the reduction of matter in the Quarterly and Annual Statements, as proposed to Government, be sanctioned, Medium paper can be substituted; the Monthly Statements can be prepared on Printing Double Foolscap.	Laid and Printing Medium paper can be substituted.	Foolscap and Printing Medium paper can be used instead.	Foolscap paper can in all cases be substituted.	Not used.
Board of Revenue ...	Cannot be altogether dispensed with, but a great reduction might be made by preparing certain Returns on Foolscap paper instead.	Cannot be altogether dispensed with, but a great reduction might be made by preparing certain Returns on Foolscap paper instead.	Cannot be altogether dispensed with, but a great reduction might be made by preparing certain Returns on Foolscap paper instead.	Cannot be altogether dispensed with, but a great reduction might be made by preparing certain Returns on Foolscap paper instead.	Used for Monthly Abstracts for Customs reports.
Deputy Auditor and Accountant General, Bengal.	For Akbarce Estimates Foolscap paper, and for Quarterly Statements of account, &c., Medium paper can be substituted.	Medium paper can in all cases be substituted.	Paper of a smaller size cannot be used.	Cannot be altogether dispensed with; the Monthly Statement of adjusted Receipts and Charges, deposits of more than three years, Budget Estimate, Public Works Returns, can be prepared on Foolscap paper.	Not used.
Civil Pay Master, Bengal Examiner, Pay Department	May be dispensed with altogether Foolscap can in all cases be substituted.	Used for Registers only ...	May be dispensed with ...	Not required ...	Not required.
Examiner, Commissariat Account.	The expenditure can be reduced by the substitution of Foolscap paper from 14 reams to one ream.	Paper of a smaller size cannot be used instead.	Can be dispensed with ...	For Retrenchment Statements and Account Book Foolscap paper can be substituted.	Used instead of leather for binding books.
Controller of Military Finance and Compiler.	Paper of a smaller size cannot be substituted.	Paper of a smaller size cannot be substituted.	Foolscap paper can be used instead.	Cannot be dispensed with; annual consumption 8 reams.	Cannot be dispensed with; annual consumption 6 reams.
Commissioners deputed by the Secretary of State for India for the revision of Indian Accounts.	A considerable reduction may be made in the expenditure of paper in Account Offices, more especially in the larger of land papers.	Paper of a smaller size cannot be substituted.	Foolscap paper can be used instead.	Used for Indices and miscellaneous Statements.	Used for miscellaneous Statements.
		See preceding remark ...	See preceding remark ...	See preceding remark ...	See preceding remark.

	Paper.	Book or Royal.	Consultation or ?	General Letter or Deny.	White Cartridge.
Director General of Telegraphs.	Not required. Colonel Douglas is of opinion that Medium and Foolscap paper will be found suitable for every kind of Returns.	Not required	Used only for certain kinds of Tabular Statements and Returns.	Not required	Not required.
Director General of the Post Office.	About 3 quires used each year for Budget Estimates, and cannot be dispensed with.	About 3 quires used each year for Registers.	One or two quires required for miscellaneous purposes.	...	Not required.
Custom House	* Paper of a smaller size cannot be altogether substituted.	Cannot altogether be dispensed with; Foolscap paper might be used for Statements of receipts and re-payments, if they were modified.	Cannot be altogether dispensed with; the monthly accounts of delivery of Salt might be prepared on Foolscap paper.	Cannot be altogether dispensed with; the Pay Abstract of the Establishment, Half-monthly Statement of Salt, Weekly Out-turn of salt sloops, Monthly Return of refunds of duty, and Contingent Bills, might be prepared on Foolscap paper.	Used for Draft Statements, Bengali Returns, Foolscap, Perwannahs, Notices, &c, which might be prepared on Foolscap or common German paper instead.
Examiner, Ordnance Accounts.	* Paper of a smaller size cannot be substituted.	Paper of a smaller size cannot be substituted.	Paper of a smaller size cannot be substituted.	Paper of a smaller size cannot be substituted.	Used for file books, rough attendance books, rough Statements, subsidiary ledgers for Civil and Quarter Master General's Departments, and half-yearly return books. German paper would be more suitable for all these purposes.
Examiner, Medical Accounts	* Paper of a smaller size cannot be substituted.	Cannot be dispensed with; Indent for Hospital necessities can be prepared on Foolscap paper.	* Paper of smaller size cannot be substituted.	Cannot be dispensed with	Cannot be dispensed with.
Executive Commissariat Officer, Calcutta.	Not required	Not required	Hospital Indent for necessities can be prepared on Foolscap paper.	Indices, Muster Rolls, and Pay Abstracts can be prepared on Foolscap paper.	
Military Pay Masters	Captain Harrison's opinion is that Deny paper can in all cases be substituted.	Replica to retrenchments can be drawn up on Foolscap paper.	Not required	Foolscap can be partially substituted for Deny paper.	
Pension Pay Master	...	...	...	Paper of a smaller size cannot be substituted.	
Presidency Pay Master	Not used	Deny can in all cases be substituted.	Not used	Foolscap can in all cases be substituted.	Not used.

* In the greater number of these cases German or Printing paper of the required size could be used instead of the expensive laid papers.

I.

Numerical Register of Indents received in the Stationery Office (see para. 36.)

Rotation number of Indent.	When received in the Stationery Office.	Particulars of Indent.	When sent to Indent Department.	When sent to Store-keeper.	When sent to Despatcher.	Date of despatch. Number of Invoice. Acknowledgment of Indenting Officer.

No. of persons using Stationery...
No. of letters sent
Aggregate of Sheets
No. of Accounts
No. of other Returns

1864. 1865. 1866. 1867

Classified Indent and Contingent

INDENTS.

Rotation No. of Indent.	Date of Receipt.	Period for which the Stores in- dented for are required.	Particulars of Indents.	No. of Invoice.

Bill Abstract (see para. 36.)

CONTINGENT BILLS.

Register No. of Bills.	Date of Receipt.	Period for which the charges in- dented in Bills are made.	Particulars of Bills.	Date of passing the Bills.	Amount passed.

Stock Ledger (see paras. 12 and 36.)

[illegible]

CLASSIFIED ABSTRACT.

OF

ISSUES,

SEE PARAS. 12 AND 36.

PETTY

Rotation No. of Indents.	No. of Invoices.	Office or Department.	m
			Black Ink Powder.
			Red Ink Powder.
			Black Ink Fluid.
			Red Ink Fluid.
			Sealing Wax.
			Leather.
			Lead Pencils.
			Blue and Red Pencils.

STORES.

Red Tape.	
India Rubber.	
Rulers.	
Quills.	
Steel Pen Nibs.	
Steel Magnum-nums.	
Pen-holders.	
Inkstands.	
Penknives.	
Scissors.	
Candles.	
Needles.	
Gum Arabic.	

M.

(Referred to in paras. 3 and 37 of Report.)

SCHEDULE OF PRESENT AND PROPOSED ESTABLISHMENTS OF THE STATIONERY OFFICE.

General Scale.

Present.		Proposed.		Minimum	Maximum
1 Head Assistant	Rs. 300	1 Head Assistant	Rs. 250	Rs. 250	Rs. 300
1 Store-keeper	" 100	1 Store-keeper	" 100	" 100	" 125
2 Clerks, @ 50	" 100	3 First Class Clerks from 45 to 60	" 135	" 135	" 180
2 " " 40	" 80	4 Second " " " 35 to 45	" 140	" 140	" 180
1 " " 35	" 35	4 Third " " " 25 to 35	" 100	" 100	" 140
3 " " 30	" 90	6 Fourth " " " 15 to 25	" 90	" 90	" 150
2 " " 25	" 50	2 Extra " " " 15 to 25	" 30	" 30	" 50
6 " " 20	" 120				
3 " " 18	" 54	21	Rs. 845	Rs. 1,125	
7 " " 16	" 112	Peons, Coolies, &c.....	" 69	" 69	
2 " " 12	" 24				
			Rs. 914	Rs. 1,194	
30	Rs. 1,065				
Peons, Coolies, Duffries	" 69				
			Mean Rs. 1,054		
Total Rs. 1,134					

Allocation.

Present.		Proposed.		Minimum	Maximum
1 Clerk @	Rs. 40	1 Clerk.....	Rs. 35	Rs. 35	Rs. 45
1 " "	" 25	1 "	" 25	" 25	" 35
1 " "	" 20	1 "	" 15	" 15	" 25
1 " "	" 18				
1 " "	" 16	3	Rs. 75	Rs. 105	
5	Rs. 119				
1 Clerk	Rs. 20				
1 Clerk	Rs. 30	1 Clerk	Rs. 25	Rs. 35	
1 "	" 25	1 "	" 15	" 25	
1 "	" 18	2	Rs. 40	Rs. 60	
3	Rs. 73				
1 Store-keeper	Rs. 100	1 Store-keeper	Rs. 100	Rs. 125	
1 Clerk	" 40	1 Clerk.....	" 45	" 60	
1 "	" 20	1 "	" 35	" 45	
1 "	" 12	1 "	" 15	" 25	
1 "	" 50	1 "	" 15	" 25	
1 "	" 20	5	Rs. 210	Rs. 280	
1 "	" 12				
7	Rs. 254				
1 Clerk	Rs. 50	1 Clerk.....	Rs. 45	Rs. 60	
1 "	" 35	1 "	" 35	" 45	
1 "	" 20	1 "	" 25	" 35	
1 "	" 18	1 "	" 15	" 25	
3 " @ 16 each	" 48	4	Rs. 120	Rs. 165	
7	Rs. 171				
1 Clerk	Rs. 30	1 Clerk	Rs. 45	Rs. 60	
1 "	" 20	1 "	" 35	" 45	
1 "	" 16	1 "	" 25	" 35	
1 "	" 30	1 "	" 15	" 25	
1 "	" 16	4	Rs. 120	Rs. 165	
1 "	" 16				
6	Rs. 128				
1	Rs. 300	Head Assistant	Rs. 250	Rs. 300	
		Water-marked Paper	2 Extra Clerks, 4th Class,	Rs. 30	Rs. 50
Total 30	Rs. 1,065	Total 21	Rs. 845	Rs. 1,125	
Peons, Coolies, &c.....	" 69	Peons, Coolies, &c....	" 69	" 69	
			Rs. 914	Rs. 1,194	
	Rs. 1,134		Mean Rs. 1,054		

N.

(See foot note at page 7 of Report.)

MEMORANDUM.

The subject of Stationery for the requirements of the Survey Department is one of great importance, which I have been endeavouring to enforce on the attention of the Stationery Authorities for years past. We have hitherto been very indifferently supplied with drawing materials, and in consequence the work of the Department has suffered, especially that of the various Executive Surveyors scattered over this Presidency.

The first necessity is good drawing paper of various sizes of the best texture, and of the very *fresh* manufacture. In the Geographical branch of my Office, we have compilations of Maps going on, which take years to complete, and unless the very best paper is used, the time and expense employed is partially lost. For the original records of the Survey of India, comprising manuscript Maps of the most elaborate description, representing the results of operations which cost lakhs of Rupees, no paper can be too good. Permanency of record is essential, and therefore both the Superintending Office here, as well as the Executive Offices all over India, should be supplied with the very best drawing paper which England can produce. The cost of the bare materials with which our Maps are made is not worth talking about, in comparison with the object in view and the expense of the Survey.

Drawing papers of all sizes to suit the requirements of the various Surveys and different scales of Plans and Maps must be provided, this prevents waste by cutting up large sheets when smaller ones are sufficient.

In a Printing or Lithographic Press Establishment the same rule applies. The publication of the Maps of Survey of India must be on suitable paper, the Maps are of all sizes and descriptions, and good paper is only used for the important ones. All miscellaneous Maps for insertion in Reports of Government, &c., are struck off on common printing paper, and the utmost economy observed.

It is not possible for this Department, therefore, to manage with any less expensive or inferior sorts of drawing and lithographic printing papers, but on the contrary we want better descriptions than what we have already been in the habit of receiving, the real nature and extent of our requirements having been prominently referred to in letter No. 1216, dated 15th April 1861, copy of which is annexed.

Rev. 2086/64.

(2)

Not only is first-rate paper of all sorts, sizes, and descriptions necessary for the Maps and computations of a Survey Department, but superior drawing materials of other sorts are equally necessary. The Surveyor General's Department is not a mere letter or correspondence Office, which can be restricted to the commonest pens, ink, and paper; the very vitality of the Department depends on its stationery and drawing materials, viz., water-colors, pencils, pens, knives, crowquills, paper for Maps, laid-paper for mathematical data of the most elaborate nature, and other minor articles, which, unless really good, stop our work.

Economy to some slight extent might be made in colors by supplying the large size cakes instead of the small ones. Some of the colors supplied are *unsable*, and Executive Surveyors constantly complain to me that they are obliged to purchase.

There can be no doubt that special arrangements are necessary for getting out the Indent of drawing materials from England. I would suggest that the whole Department should be provided for in this way through my own Office, to prevent disappointment and long land carriage to distant stations.

With respect to common articles of stationery, we take every precaution as to waste or excessive expenditure. It is all kept under charge of a responsible assistant, and given out daily and entered in a book, which every recipient signs.

CALCUTTA,
The 24th March 1861. }

H. L. THUILLIER,
Surveyor General.

30

*Proceedings of the Madras Government, Public Works Department,
8th August 1864.*

No. 193. Read the following letter from Colonel A. J. M. BOILEAU, R. E., Superintending Engineer, 4th Division, to Colonel C. A. ORR, R. E., Secretary to Government, Public Works Department, dated Madras, 4th August 1864, No. 2,068:—

SIR,

1. With reference to paragraph 2 of the Proceedings of Government No. 2,010, dated 12th July 1864, I have the honor to remark that the only way I can account for the apparent discrepancy between the report of the Acting Collector and the District Engineer on certain roads is by supposing that they were seen at different times, and under different circumstances.

2. The Collector's inspection was after, it is presumed, the date of that made by the Range Officer, and which guided him in making his entry into the Progress Report, so that it is quite possible that the roads alluded to had fallen into disrepair in the interim, for there is no pretence of keeping the local roads in thorough repair on the 'dribblets' granted out of the Local Funds.

3. One instance of the disagreement of Mr. Fraser's view of a road and that afforded by the Progress Report was brought to my notice by that gentleman; the matter was referred to the Range for report, and it was found that the report had been made in the days of Lieutenant Fryer, who had since left the Department, and so the matter was allowed to drop.

4. Range Officers will, however, be warned of the necessity of letting the entries in their Progress Reports be based, as far as possible, upon their own personal acquaintance of the roads in their Ranges, and of their not relying too much upon the statements of their subordinates, whose desire to please their superiors may sometimes lead them to give a too favorable account of the communications entrusted to their charge.

No. 194. ORDER THEREON, 8th August 1864, No. 2,276.

Communicated to the Revenue Department with reference to the Order in that Department, No. 1,178, dated 7th July 1864.

(True Extract.)

J. Macleod

Major, R. E.,
Deputy Secretary to Government.

To the Revenue Department.
„ Superintending Engineer, 4th Division.

Exd. S. T. Augustin.

Recd. 1864. 2086.

*Proceedings of the
Madras Govt. in
the Public Works*

Dated 3rd Aug 1864.

Received 8th Aug 1864.

*Transmitting for
information all papers from
the Council the Assistant to
Engineer with the communication
from the Chief of the Stationary
Office under the title of
Budget.*

RECEIVED

31 Aug 1864

Madras 1864.

*Proceedings of the Madras Government, Public Works Department,
9th August 1864.*

No. 195. Read the following Proceedings of the Board of Revenue, dated 25th July 1864,
No. 4,678.

Read the following Registers of lands taken up for Irrigation and Canal purposes in the District
of Kurnool, viz. :—

- A, B and D for 1st quarter of 1863, dated 10th May 1864.
A, B and D for 2nd quarter of 1863, dated 10th May 1864.
A, B, C and D for 3rd quarter of 1863, dated 20th May 1864.
A, B, C and D for 4th quarter of 1863, dated 13th June 1864.

1. Ordered to be submitted to Government, with the Board's recommendation that the charge of Rupees 9,884-6-10, disbursed by the Collector of Kurnool for land under Classes A, B, C and D, respectively, transferred to the Canal and Irrigation Company in his District in the 1st, 2nd, 3rd and 4th quarters of 1863, be sanctioned.

2. The following is an abstract of the extent, &c., of the land thus made over :—

For what quarter.	Classes.	Extent.	Assessment.	Amount paid.	Realized by sale of buildings, &c., on the land.	Net cost to Government.	Cost for each quarter.
1	2	3	4	5	6	7	8
1st Quarter 1863.	A...	AS. 319 3 31	RS. 255 2 3	RS. 1,720 9 7	RS. 364 3 4	RS. 1,356 6 3	1,448 1 5
	B...	312 10 25	176 10 11	856 14 1	765 6 5	91 7 8	
	D*	0 29 24	0 6 8	0 3 6	...	0 3 6	
2nd Quarter 1863.	A...	489 22 39	7 6 10	123 1 8	...	123 1 8	225 5 2
	B...	192 38 26	23 8 3	242 13 1	141 5 3	101 7 10	
	D†	2 35 59	0 2 2	0 11 8	...	0 11 8	
3rd Quarter 1863.	A...	736 24 19	510 13 4	5,176 2 6	625 6 1	4,550 12 5	6,260 6 2
	B...	333 18 63	273 4 4	1,709 9 9	...	1,709 9 9	
	C‡	4 2 46	...	...	...	...	
	D§	3 1 32	...	...	...	...	
4th Quarter 1863.	A...	835 19 23	245 6 9	1,342 5 9	83 9 2	1,258 12 7	1,950 10 1
	B...	347 38 15	112 4 0	662 2 4	...	662 2 4	
	C...	2 34 40	2 6 4	29 11 2	...	29 11 2	
	D	2 39 0	...	...	...	...	
Total cost to Government for the four quarters ...							9,884 6 10

D* Land of equal value was granted to the Inámdar.

D† Land of equal value was granted to the Inámdars.

C‡ Government Anadi Bunjer.

D§ Acquired by granting equivalent land.

D|| Transferred by the Nizam's Government. "The assessment, &c., cannot therefore be ascertained."

3. The Collector is requested to forward with future similar returns, a short letter stating the actual extent of land taken up for which compensation has to be sanctioned, and the exact amount of such compensation. In the present instance upwards of 110 acres are entered under Classes A and B at the foot of the Statement for the 1st quarter of 1863, which have not been included in the above abstract, as no particulars beyond "extent" are given for them; nor does any compensation appear to have been payable, while the transactions seem to refer to earlier years. Nor has any account been made in it of the lands shown at foot of the Statement for Class B in the 2nd quarter, and the Statement for Class A in the 3rd quarter, to have been "given back by the Irrigation and Canal Company," as the land seems to have been returned to the owners, and the compensation refunded to Government.

RECORDED.

12th July 1864
19th July 1864

Proceedings of the
Board of Revenue
Kurnool District
19th July 1864

(Signed) 8th Aug 1864
Collector Kurnool

Proceedings of the
Board of Revenue
Kurnool District
19th July 1864

RECORDED.

12th July 1864
19th July 1864

Proceedings of the
Board of Revenue
Kurnool District
19th July 1864

Proceedings of the
Board of Revenue
Kurnool District
19th July 1864

RECORDED.

32

*Proceedings of the Madras Government, Public Works Department,
9th August 1864.*

4. As the Accountant General, in a letter dated 1st July 1864, requests an early adjustment of the advances made by the Collector since March 1863 on account of the Irrigation Company, it is desirable not to delay the submission of the present Statements to Government; but the Board request that should the above abstract require modification, the Collector will forward a brief Statement showing the necessary alterations for submission to Government. In the meantime the Board beg to recommend that Government sanction the charge of Rupees 9,884-6-10, expended by the Collector, as shown in the total of the above abstract.

5. The Collector will please to expedite the future transmission of these Compensation Statements, so that each Statement may reach the Board within three months, at the latest, after the expiration of the period for which it is due. The delay in forwarding the present Statement is excessive.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

Transferred to the Public Works Department.

(Signed) J. D. SIM,

Secretary to Government.

29th July 1864.

No. 196.

ORDER THEREON, 9th August 1864, No. 2,277.

Sanctioned.

(True Extract.)

Major, R. E.,

Deputy Secretary to Government.

To the Board of Revenue.

- „ Accountant General.
- „ Consulting Engineer Irrigation and Canal Company.
- „ Agent for do. do.
- „ Revenue Department.

Exd. S. T. Augustin.

13 and 443-

RECORDED

Concerning the
large claims of the
of the Government
to the Civil & the
-ation Commission 1863-

Ms-2277

Yakub 9th 3 Augt
Received 11th 1864

Proceedings of the
Madras Board in
the J. D. Wright

1864. 1864. 1864.
J. D. Wright
1864. 1864. 1864.

11/2/54

No. 4,984.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th August 1864.

Read the following letter from C. DALE, Esq., Government Pleader, Madras, dated 2nd August 1864, No. 160:—

1. With reference to the Proceedings of the Board of Revenue, under the date and number noted in the margin, and in continuation of the letter I had the honor of addressing you under date the 29th July 1864, No. 157, I have the honor to request that you will inform me the amount or value of the property claimed, to enable me to form an opinion as to the stamp on which the Memorandum of Appeal to the High Court should be engrossed. I solicit your attention to the 10th Clause of Schedule B of Act No. X of 1862.

2. I find it extremely difficult to understand the Judgment of the Civil Judge in the absence of the plan to which he refers, or without some plan of the *locus in quo*; if I remember right the Board had a plan when I prepared the written Statement; without a plan and the evidence before me I fear I shall not be able *satisfactorily* to prepare a Memorandum of Appeal.

The plan last received from the Collector will be obtained back from Government and forwarded to Mr. Dale, together with all the papers on the Board's record relating to the case. The Collector will be instructed by Telegraph to state the value of the land in dispute, and to forward attested copies of all the evidence with translations as speedily as possible. The Board presume that notice of appeal can be given without this additional information, and the High Court will have adjourned before the hearing can come on.

(A true Copy and Extract.)

[Signature]
Secretary.

To C. Dale, Esq., Government Pleader, with spare copies of Board's Proceedings.

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

" to G. Thornhill, Esq., Collector of the Kistna District.

Erd. J. Wright.

Ms. A. 9. 2. v. 10. p. 46. 47

2004

Dec. 1864. Department
of Justice.

No. 2135.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 4th August 1864.

Despatched 12th
Received 12th

No. 4,984.

RECORDED.

1581-21 Aug 27

Stating that the plan last received from the Collector, of the property referred to in letter dated 2nd August 1864, No. 160, will be obtained from Government and forwarded with other papers on the Board's record relating to the case, and presuming that notice of Appeal can be given without the additional information regarding the value of the land in dispute, for which however a Telegraph will be despatched to the Collector.

100-100000

6th.—Item No. 14 is for meeting the excess above the estimate for the purchase of Stationery by the Inspector General of Ordnance and Magazines. It is presumed that the officer referred to was the "Superintendent of Stationery."

*Proceedings of the Madras Government, Financial Department,
12th August 1864.*

7th.—The gratuity referred to in Item No. 17 is a charge against F. VII, "Superannuation and Retired allowances, &c.," not against F. IX, "Miscellaneous."

8th.—The Statement should have been examined, and not simply forwarded to you.

(A true Copy.)

(Signed) R. H. HOLLINGBERRY,
Asst. Secy. to the Govt. of India.

No. 27.

ORDER THEREON, 12th August 1864, No. 412.

Communicated to the Judicial, Revenue, Legislative, and Ecclesiastical Departments.

(True Extract.)



Secretary to Government.

To the Judicial Department.

„ Revenue do.
„ Legislative do.
„ Ecclesiastical do.

Exd. J. Tulloch.

22 June/04.10.299-

Rev. 1866. Ochs
W. Gardner & Sons
No. 2171.

Proceedings of the
Probas-Gault in the
Grimm's Note—

Dyckes 12² 3 Augt.
 Reunio 14⁴ 3 1864
 H. 412.

I have been waiting for a
 sign of the Spirit of Christ in the
 old church, & changes are needed
 - The time of the morning by the
 light of the sun, & the evening by the
 light of the moon, & the night by the
 light of the stars.

RECORDED.

No. 352. Read the following Proceedings of the Board of Revenue, dated 5th August 1861,
No. 4,987A.

Read the following Registers of land taken up for Irrigation and Canal purposes in the District of Kurnool for the 1st quarter of 1864:—

Registers of land under Classes A, B, C, and D, respectively dated 14th June 1864.

1. Ordered that the above Registers be submitted to Government with the Board's recommendation that the sum of Rupees 942-2-6 disbursed by the Collector of Kurnool for land taken up for Irrigation and Canal purposes in his District for the 1st quarter of 1864 be sanctioned.

2. The following is an Abstract of the extent, &c., of the land thus taken up:—

Class.	Extent.			Assessment.			Amount paid.			Realized by sale of buildings, &c., on the land.	Net cost to Government.				
	Acres.	G.	$\frac{1}{64}$ ths.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
A... ..	540	3	25	34	1	10	410	8	8	3	15	7	406	9	1
B... ..	297	9	20	39	9	0	398	12	3	...	...	...	398	12	3
C... ..	2	34	24	1	8	3	20	4	2	...	...	...	20	4	2
D... ..	6	7	42	25	13	9	116	9	0	...	...	...	116	9	0
													942	2	6

3. In the Board's Proceedings No. 4,678, dated 25th July 1864, the Collector has been requested to forward with future similar Registers a short letter stating the exact amount of compensation requiring the sanction of Government to enable this Office to test the abstract framed from the Registers; and Mr. Minchin has also been instructed to expedite the transmission of the Registers from his District.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 353.

ORDER THEREON, 17th August 1864, No. 2,359.

Sanctioned accordingly.
(True Extract.)

J. H. [Signature]

Major, R. E.,
Deputy Secretary to Government.

To the Board of Revenue,

- " Accountant General.
 " Consulting Engineer, Irrigation and Canal Company.
 " Agent for do. do.
 " Revenue Department.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Financial Department,
18th August 1864.*

Read the following papers :—

No. 50. Extract from the Proceedings of the Government of India, in the Financial Department, Simla, under date the 2nd June 1864, No. 682.

Read the following letters regarding the proper interpretation of some of the rules for Deputation Allowance to Military Officers in Civil employ, which were promulgated in Financial Notification, No. 5914, dated 28th November 1863, viz.,

Letter from the Civil Paymaster, North-Western Provinces, No. 263-112, dated 6th November 1863.

Letter from the Civil Paymaster, Fort William, No. 3892, dated 17th March 1864.

Letter from the Civil Paymaster, Fort Saint George, No. 68, dated 21st March 1864.

RESOLUTION.—The Governor General in Council is pleased to decide, that when Deputation Allowance is given, under the Orders of 28th November 1863, to a Military Officer acting in a Civil appointment, it shall be given at the actual sum admissible according to the per-centages therein authorized, even if it be less than Rupees 200 per mensem.

When a Military Officer acts in a Civil appointment to which a consolidated salary is attached, his Deputation Allowance will be computed on the net staff pay comprehended in that consolidated salary, if he be doing the duties of another substantive appointment in addition, but on the gross consolidated salary if he be serving exclusively in the acting appointment.

ORDER.—Ordered that a copy of this Resolution be communicated to all Civil Paymasters.

(A true Extract.)

(Signed) E. H. LUSHINGTON,

Secy. to the Govt. of India.

(A true Copy.)

(Signed) J. E. COOKE,

Asst. Secy. to the Govt. of India.

No. 51. Extract from the Proceedings of the Government of India, in the Financial Department, Simla, under date the 28th July 1864, No. 1577.

Read again the Resolution, No. 682, passed in this Department on the 2nd June 1864, deciding that when a Military Officer acts in a Civil appointment to which a consolidated salary is attached, his Deputation Allowance will be computed on the net staff pay comprehended in that consolidated salary, if he be doing the duties of another substantive appointment in addition, but on the gross consolidated salary if he be serving exclusively in the acting appointment.

Read a letter from the Officiating Civil Paymaster, Bombay, No. 574, dated the 1st July 1864, and a Memorandum from the Civil Paymaster, Fort William, No. 4325, dated the 5th idem.

RESOLUTION.—The Order of 2nd June 1864, conformed to the literal interpretation of the Despatch of the Secretary of State, dated 31st August 1863; but on re-consideration it is evident that the word "Staff," which occurs in the 4th Clause of the 34th paragraph of the Despatch, has been inadvertently used before the word salary. The Governor General in Council is accordingly pleased to rule, with reference to the 1st Clause of the 34th paragraph, that the Deputation Allowance of a Military Officer officiating in a Civil appointment to which a consolidated salary is attached shall, whether he be relieved of his substantive duties or not, be calculated on the gross consolidated salary of the appointment in which he is officiating, that being the principle on which Deputation Allowance, when granted to Covenanted Civil Servants, is computed.

ORDER.—Ordered that a copy of the foregoing and of the Resolution therein referred to, be forwarded to the Foreign and Home Departments; the Governments of Bengal, Madras, Bombay, the North-Western Provinces, the Punjab, and the Straits Settlements.

16 with 1863.

*Discontinued by 1864-2-2-b
for audit taken up for design
-then returned to the
the District Officer for
the 1st Quarter 1864.*

*Ordered 17th Aug 64
Received 19th 1864.*

*Proceedings of the
Madras Govt. in the
C. M. Department*

*1864. 1864. 1864.
1864. 1864. 1864.
1864. 1864. 1864.*

RECEIVED.

Proceedings of the Madras Government, Financial Department,

18th August 1864.

Ordered, also, that a copy of the above Resolution be forwarded to the Civil Paymasters Bengal, Madras, Bombay, the North-Western Provinces, and the Punjab.

(A true Extract.)

(Signed) E. H. LUSHINGTON,

Secy. to the Govt. of India.

(A true Copy.)

(Signed) J. E. COOKE,

Asst. Secy. to the Govt. of India.

No. 52. ORDER THEREON, 18th August 1864, No. 426.

Ordered that the foregoing Proceedings of the Government of India be communicated to the several Departments of the Secretariat, and published in the *Fort Saint George Gazette*.

(True Extract.)



Secretary to Government.

To the *Revenue* Department. ✓
„ Supervisor of the Gazette Press.

Exd. J. Tulloch.

20th Aug 1864

No. 5,324.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 19th August 1864.

Read the following letter from G. S. FORBES, Esq., Collector of Ganjam, dated Chetterpore, 26th July 1864, No. 157 :—

I have the honor to report for the information of the Board, a further sale by public auction, on the 23rd instant, of 1,378-8-82-6 $\frac{1}{4}$ of waste land for Rupees 7,519-4-0, and of the receipt of Rupees 753, being the prescribed deposit as detailed in the annexed table. The Board will observe that the average rate per acre is Rupees 5-7-4 ; the explanation of this low rate is to be found in the fact that the two first lots are portions of swamps covered by water to a depth of from four to nine feet during six months in the year, consequently the land can only be effectually drained at an expenditure of some thousands of Rupees. The third lot which is excellent land, and susceptible of easy drainage, sold for about one-third or one-fourth of its real value. The fifth which averaged 5-4-4 also sold greatly below its value, owing to the thin attendance of bidders.

Memorandum.

District.	Taluk.	Village.	No.	Extent.	Sale price.	Rate per acre.	Remarks.
Ganjam.	Berham-pore.	Mantreddi or Baradanga.	24	499 7 87 6 $\frac{1}{4}$	2,595 0 0	5 3 2	
		Do. do.	25	39 26 43 1 $\frac{1}{2}$	213 4 0	5 6 0	
	Chicacole	Belgam	26	308 27 32 1 $\frac{1}{2}$	1,626 0 0	5 4 3	
		Singhipuram	27	324 36 13 7 $\frac{1}{4}$	2,000 0 0	6 2 6	
		Tamarapalli and Jammu villages... ..	28	205 31 26 8 $\frac{3}{4}$	1,085 0 0	5 4 4	
		Total		1,378 8 82 6 $\frac{1}{4}$	7,519 4 0	5 7 4	

Submitted for the information of Government.
(True Copies and Extract.)

G. S. Forbes
Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.
Copy to G. S. Forbes, Esq., Collector of Ganjam.

Exd. J. Wright.

*Received 18th Aug 1864
G. S. Forbes Esq.
No. 2227.*

*Proceedings of the
Madras Govt.
in the Ganjam.
No. 426.*

*Dated 18th Aug
Received 23rd 1864.
No. 426.*

*Communicating the
Proceedings of the Govt of Madras
relating to the Ganjam
and to the Madras Govt.
in the Ganjam.
to the Secretary to
the Government.*

RECORDED.

Revenue Bd. Department
Proportioning

No. 1140

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 19th August 1864.

Aug 24 1864
No. 25220

J. W. Board of Revenue
112, Castle Street, 1864

No. 5,324.

Submitting letter from Collector of Mangalore, re-
porting a further sale by auction of certain waste
lands in District.

1864. 11/11/1864

RECORDED.

1864. 11/11/1864.