M.R.O.—38,070—18-10-32.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1506 Press ~~Mis.~~

662-664

Dated 28 th May ~~19~~ 1869

Not to be folded or roughly handled

Revenue Department.

No.

Proceedings of the Board of Revenue dated 5th May 1869.

Read letter from the Accountant General dated 19th April 1869 No. 377.

Submitted to Government with reference to para 2 of their Proceedings dated 12th March 1869 No. 677.

2. With this letter, the Accountant General forwards a Memo shewing the expenditure incurred in the Districts on account of Famine Relief Works in 1866-67 and 1867-68, amounting to Rupees 743974-8-8, which includes the sum of Rupees 655426 referred to in para 2 of G.O. dated 12th March 1869 No. 677, and states that as the bills in adjustment of the charges have been forwarded to the Controller of Public Works Accounts, he is not in a position to furnish the Board with the information called for in para 3 of their Proceedings dated 24th March 1869 No. 2048, regarding the specific manner in which the expenditure was incurred and the grants allotted for the several Districts. The Board therefore resolve to request the Controller of Public Works Accounts,

to

to whom a copy of the foregoing letter appears to have been already sent by the Accountant General, to submit as early as possible a detailed Statement of the expenditure, classified under the several Budget heads, direct to the Acting Secretary to Government Revenue Department furnishing this office with a copy of the same.

3. From the Statement of expenditure furnished by the Accountant General, the Board observe that in 1866-67 and 1867-68 large sums were spent on Famine works in certain Districts other than those to which the Board's Proceedings of the 21st March 1869 No. 2048 were communicated. The Board therefore resolve to furnish the Collectors of those Districts with copies of that order and to call upon them to furnish at their earliest convenience the information required in para 4.

(A true Extract)

A Macpherson
Ag Secretary.

To
The Ag Secretary to Government
Revenue Department
With copy of Accountant General's letter.

C A Arrowsmith
Copd. by C. Govindoo

No. 3,066.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 5th May 1869.

Read the following letter from F. LUSHINGTON, Esq, Accountant-General, to the Acting Secretary to the Board of Revenue, dated 19th April 1869, No. 377:—

WITH reference to the Proceedings of the Board of Revenue, No. 2,048, dated the 24th ultimo, paragraph 3, I have the honor to forward a Memorandum showing the expenditure incurred in the districts on account of Famine Relief-works in 1866-67 and 1867-68 amounting to Rupees 7,43,974-8-8*. This sum was shown in the books of this Office under the head "Public Works Department," agreeably to the Orders of the Government of India, and included in accounts

	Rs.	A.	P.
* In 1866-67	5,56,431	15	1
„ 1867-68	1,87,542	9	7

furnished by this Department to the Controller.

2. Of the above sum the Controller adjusted in his accounts for those years the sum of Rupees 6,89,237-9-4,† leaving a sum of Rupees 54,736-15-4‡ which in a statement dated the 21st August 1868, the Controller informed me had not been adjusted for want of particulars of expenditure. These particulars have, however, since been furnished to him through this Office by the disbursing officers.

	Rs.	A.	P.
† In 1866-67	33,812	5	4
„ 1867-68	6,55,425	4	0
	6,89,237	9	4
‡ As per Controller's Statement...	56,533	11	11
Deduct—*Vide* this Office list No. 2,845, dated 24th August 1868, sent to do. ...	1,796	12	7
	54,736	15	4

3. The expenditure having been debited in the Civil Department to the "Public Works Department," the audit thereof has devolved on the Controller of Public Works Accounts, to whom all bills in adjustment of the charges have been sent immediately on their receipt in this Office; I am, therefore, not in a position to furnish the Board with the specific information required in the concluding part of paragraph 3 of their Proceedings under reply, and application for it must, therefore, be made either to the Controller, to whom a copy of this letter will be furnished to save time, or to the disbursing officers.

4. The Collector of North Arcot is the only disbursing officer who has yet to furnish bills to the Controller to the extent of Rs. 23,120-12-2 to complete the adjustment of the expenditure incurred by him on Famine Relief-works in

	Rs.	A.	P.
For 1866-67	870	2	1
„ 1867-68	22,250	10	1

ENCLOSURE No. 1.

Statement showing the expenditure incurred on account of Famine Relief-works in 1866-67 *and* 1867-68.

Districts.	Amount.			Total.		
	Rs.	A.	P.	Rs.	A.	P.
1866-67.						
Ganjam	15,000	0	0			
North Arcot	1,00,000	0	0			
South Arcot	15,883	8	11			
Trichinopoly	875	0	0			
Madura	12,508	2	0			
Coimbatore	18,124	1	1			
Bellary	3,59,543	6	0			
Kurnool	22,000	0	0			
Malabar	4,000	0	0			
Salem	8,497	13	1			
				5,56,431	15	1
1867-68.						
North Arcot	89,687	4	11			
South Arcot	2,203	3	5			
Madura	10,020	0	0			
Coimbatore	1,703	2	2			
Bellary	83,928	14	1			
Salem	0	1	0			
				1,87,542	9	7
				7,43,974	8	8

(Signed) F. LUSHINGTON,
Accountant-General.

1492

1869.

Board of Revenue,

MADRAS.

PROCEEDINGS, 5TH MAY 1869, No. 3,066.

Encl.

Dept. P. W.

Received

MAY.

No. 3,066.

Famine Relief Works.—Letter from Accountant-General forwarding Memorandum showing expenditure incurred in Districts on account of —, in 1866-67 and 1867-68, submitted to Government. Controller of Public Works Accounts requested to forward to Government detailed Statement of this expenditure classified under the several Budget heads. Certain Collectors desired to furnish Statements showing expenditure incurred from Special Funds during 1866-67, 1867-68, and 1868-69, on communications, tanks, wells, and ponds.

General's Lett.

Book Department

Fort Saint George
Accountant General's Office
19th April 1869

No. 377.

From

F. Lushington Esqr.
Accountant General

To

The Secretary to the
Board of Revenue

Sir

With reference to the Proceedings of the Board of Revenue No. 2048 dated the 24th Ultimo para 3, I have the honor to forward a Memorandum shewing the expenditure incurred in the Districts on account of Famine Relief Works in 1866/67 and 1867/68 amounting to Rs 743,974-8-8. This sum was shewn in the Books of this office under the head Public Works Department agreeably to the orders of the Government of India and included in Accounts furnished by this Department to the Controller.

In 1866-67 Rs. 556131-15-1
1867/68- 187,842-9-7

2 Of the above sums the Controller adjusted in his accounts for those years the sum of Rs. 609,237-9-4 leaving a balance of Rs. 54736-15-4 which in a statement dated the 21st August 1868, the Controller informed me had not been adjusted for want of particulars of expenditure. These particulars I have however since been furnished to him thro' this Office by the disbursing Officers.

† In 1866-67 Rs. 33912-5-4
1867-68- 655,025. 4-4
609,237-9-4

* As per Controller's Statement - Rs. 56533-11-1
Deduct Sundries this Office list No 2845 of 24th augt 1868 Sent to Do. 1796-12-9
54736-15-4

3. The expenditure having been debited in the Civil Department to the Public Works Department, the audit thereof has devolved on the Controller of Public Works accounts to whom all bills in adjustment of the charges have been sent immediately on their receipt in this office. I am therefore not in a position to furnish the Board with the specific information required in the concluding part of para 3 of their proceedings under reply and application for it must therefore be made either to the Controller to whom a copy of this letter will be furnished to save time or to the disbursing Officers.

4. The Collector of North Arcot is the only disbursing Officer who has yet to furnish Bills to the Controller to the extent of Rs 23120-12-2 to complete the adjustment of the expenditure incurred by him on Famine Relief Works in 1866-67 & 1867-68

For 1866-67 Rs 870-2-1
1867-68 - 22250-10-1
23120-12-2

I have &c
Signed J. F. Lushington
Accountant General

Statement shewing the expenditure incurred on account of Famine Relief Works in 1866-67 and 1867-68.

Districts	Amount	Total
1866-67		
Ganjam	15000 " "	
North Arcot	100,000 " "	
South Arcot	15883 8 11	
Trichinopoly	875 " "	
Madura	12508 2 "	
Coimbatore	18124 1 1	
Bellary	359,523 6 "	
Kurnool	22000 — —	
Malabar	4000 — —	
Salem	8497 13 1	556,431 15 7
1867-68.		
North Arcot	89687 — 4 11	
South Arcot	2203 — 3 5	
Madura	10020 — —	
Coimbatore	1703 2 2	
Bellary	83928 14 1	
Salem	— 1 —	187,522 9 7
		743,974 8 8

Signed J. F. Lushington
Accountant General

/ True Copy /

A Macfarlane
Ag Secretary

Read the following:—

No. 662. Proceedings of the Board of Revenue, dated 12th October 1868, No. 7,288.

Read the following letters:—

From the Collector of Bellary,			dated	30th Jan.	1866, No.	22.
,,	,,	the same,	,,	28th Oct.	1865, ,,	230.
,,	,,	Cuddapah,	,,	4th ,,	,, ,,	142.
,,	,,	Kurnool,	,,	3rd ,,	,, ,,	138.
,,	,,	Madras,	,,	18th Nov.	,, ,,	380.
,,	,,	Salem,	,,	30th Sept.	,, ,,	110.
,,	,,	North Arcot,	,,	11th Nov.	,, ,,	231.
,,	,,	Ganjam,	,,	11th ,,	,, ,,	2,459.
,,	,,	Vizagapatam,	,,	23rd Sept.	,, ,,	764.
,,	,,	Godavery,	,,	3rd Oct.	,, ,,	226.
,,	,,	Kistna,	,,	16th ,,	,, ,,	191.
,,	,,	Nellore,	,,	27th Dec.	,, ,,	341.
,,	,,	South Arcot,	,,	6th Oct.	,, ,,	198.
,,	,,	Tanjore,	,,	30th ,,	,, ,,	351.
,,	,,	Trichinopoly,	,,	7th ,,	,, ,,	215.
,,	,,	Madura,	,,	14th ,,	,, ,,	272.
,,	,,	Tinnevelly,	,,	22nd Nov.	,, ,,	444.
,,	,,	Coimbatore,	,,	,, ,,	,, ,,	254.
,,	,,	South Canara,	,,	3rd Oct.	,, ,,	155.
,,	,,	Malabar,	,,	6th Jan.	1866, ,,	4.
From the Abkarry Contractor of North Arcot			,,	20th Oct.	1865.	

GOVERNMENT, in paragraphs 8 and 9 of their Proceedings, dated 19th August 1865, No. 1,928, directed the Board to call on all Collectors to report whether they considered it advisable that the Revenue Officers should be invested with powers of restriction in regard to the use of intoxicating drugs, analogous to those powers given by the Madras Abkarry Act III. of 1864 in regard to spirituous liquor.

2. This Order was communicated to Collectors with Board's Circular, No. CXX., dated 13th September 1865, and the foregoing letters are the replies.

3. The Collectors of the Godavery and Kistna Districts, of Cuddapah, Kurnool, Madras, North and South Arcot, Tanjore, Trichinopoly, Madura, Coimbatore, Salem, and South Canara, are averse to the imposition of any restrictions on the sale of intoxicating drugs.

4. In most of the above-named districts, the consumption of these drugs is said not to be on the increase, and in some, for instance Cuddapah, it is stated to be decreasing.

5. The Collector of Bellary, while deprecating any legislative enactment to restrict this trade, considers that it would have a beneficial effect if it were limited, within the town of Bellary, to the farmers of the Abkarry contract for the Military Cantonment of Bellary. This, he observes, was formerly the case.

6. The Collector of Tinnevelly is, on the whole, opposed to a restrictive enactment, but is of opinion that the sale of ganja might be made the subject of a License-tax; and the Collector of Nellore considers that the sale of intoxicating

drugs should be in like manner made the subject of a special license, although the consumption does not appear to have increased in his district.

7. The Collector of Ganjam is also of opinion that the sale of these drugs should be restricted to persons holding a license, but that the number of licensed vendors should not be strictly limited.

8. The Collector of Vizagapatam would be glad to see a restriction (similar to that existing in the case of spirituous liquors) on the retail vendors of intoxicating drugs, the consumption of which he believes to be on the increase.

9. The Abkarry Contractor for North Arcot, Mr. Corbett, is strongly of opinion that restrictive measures should be resorted to. His letter was referred for report to the Collector, who, in his reply, (embodied in his letter recorded at the head of these Proceedings,) observed that the very excessive consumption of intoxicating drugs, mentioned by Mr. Corbett, was confined to the neighbourhood of Arcot and Vellore, and was not the case in the district generally; and he maintained the opinion expressed, in answer to the Board's Circular, that no restrictive measures were called for.

10. The Board have no doubt as to the increasing consumption of stimulant and narcotic drugs, not so much in the rural districts as among the population of large towns.

11. It is, moreover, very certain that, in the present uncontrolled state of the trade in these articles, great and dangerous adulteration frequently takes place; and as deaths by poisoning are not uncommon, the Board are of opinion that it would be a wise and proper measure to require that all drugs should be sold under special license, and that the vendors should be compelled to submit their drugs (when required to do so) to examination.

12. It is believed that in Northern India a revenue is derived from licensing vendors of drugs, and though the amount of revenue so obtained would not be very considerable, it would be a stable and increasing revenue.

No. 663. Proceedings of the Board of Revenue, dated 30th November 1868, No. 8,415:—

Read the following letter from G. A. BALLARD, Esq., Collector and President of Municipalities of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 24th October 1868, No. 312.

I HAVE the honor to acknowledge receipt of the Board's Proceedings, dated 12th October 1868, No. 7,288, on the subject of licensing sale of stimulant and narcotic drugs.

The Board observe that they have no doubt as to the increasing consumption of these drugs, "not so much in the rural districts as among the population of large towns".

2. I had the honor of expressing my opinion that some control should be exercised over the sale of drugs in my former letter, (which appears to have escaped notice in the Board's Proceedings,) but it is note-worthy that the only Sub-Magistrates in Malabar who advocated restriction were those who had to deal with the large towns of Calicut, Cochin, and Cananore, respectively.

3. I am glad to see that the Board advocate that control should be exercised over the sale of these drugs by requiring that license should be taken out by vendors, and that the drugs should be open to inspection.

The large towns are the places where restriction is mainly required, and where reliable inspection can be made.

I would not advocate that licenses should be issued in, for sale in towns only, but practically they will only be sought for in towns in any number.

The large towns are almost invariably Municipalities.

4. I write now mainly to respectfully urge that, should Government see fit to require the vend of drugs to be under license, under the circumstances above set forth, the claims of Municipalities to the proceeds of licenses issued, and having force within their respective limits, may be borne in mind. The supervision of the shops, and prevention of illicit sale, will rest with Municipal Police; and it seems only fair and just that the funds accruing from the licenses should be allowed as a source of Municipal revenue.

5. I venture to bring the matter to notice at the present stage, as, if the revenue from this source is once imperialised, the Municipalities will have little chance of getting their share; but if their claims are considered sufficiently early, I think their propriety will be allowed, and I trust the Board will be pleased to support them.

SUBMITTED for the consideration of Government, in continuation of the Board's Proceedings, dated 12th October 1868, No. 7,288.

No. 664. ORDER THEREON, 28th May 1869, No. 1,506.

Separate Revenue, No. 26.
Abkarry.

IT appears from the first communication above recorded that the district Officers, as a rule, do not consider it necessary that any restriction should be placed upon the sale of intoxicating drugs. The Board of Revenue, however, are of opinion that it would be a wise and proper measure to require that all stimulant and narcotic drugs should be sold under special license, and that the vendors should be compelled to submit their drugs to examination when required.

2. The Collectors of Ganjam, Vizagapatam, and Malabar, concur in this view, and the Collector of Bellary would limit the sale of drugs within the town by including the right of sale in the Abkarry Contract.

3. Mr. Ballard strongly urges the claim of Municipalities to the proceeds of a tax that may be imposed on licenses for the sale of such drugs as the supervision of the shops and the prevention of illicit sale will rest with the Municipal Police.

4. The Right Honorable the Governor in Council is not of opinion that sufficient grounds are shown for any legislative action for the purpose of restricting the sale of drugs at present, but the Board are at liberty to bring forward the subject again, should further experience prove that it is needed.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Board of Revenue.
„ the Public Department.

Exd. F. R. Bartleman.

Govt. of Madras 1869

REVENUE.

To

THE BOARD OF REVENUE.

Dated May 28th.

Read.

Encl.

G. O., 28th May 1869, No. 1,500.

MAY.

Nos. 662–664.

Intoxicating drugs.—Passport orders on Potatorum Proceedings suggesting certain restrictions relating to their sale.

The Board of Revenue however are of opinion, that it would be wise and proper measure to require that all stimulant and narcotic drugs should be sold under special license, and that the vendors should be compelled to submit their drugs to examination when required.

2. The Collectors of Ganjam Vizagapatam and Malabar concur in this view, and the Collector of Bellary would limit the sale of drugs within the town by including the right of sale in the Abkary Contract.

3. Mr. Ballard strongly urges the claim of Municipalities to the proceeds of a tax that may be imposed on Licenses for the sale of such drugs, as the supervision and the prevention of illicit sale will rest with the Municipalities.

4 The Right Honorable the Governor in Council concurs with the Board of Revenue in deeming it advisable to place the sale of the drugs in question under some sort of control. He is however of opinion that the measure should in the first instance be applied to large towns only, and on the ground urged by Mr. Ballard, would vest the control in the hands of the Municipalities.

5. The papers will accordingly be transferred to the Legislature Dept., in view to the preparation of a Bill authorizing Municipalities to issue licenses at certain rates, for the sale

sale of all stimulant and narcotic drugs, and making penal the sale of such articles within the municipalities without such licence. Provision should also be made for the inspection of the shops and the examination of the drugs sold by the municipal authorities -

Note -

If the Court do not consider that sufficient evidence has been adduced to prove the necessity of the measure proposed above, the following paragraph might be substituted for paragraph 4 & 5 -

The Right Honble the

the Governor in Council is not of opinion that sufficient ground are shown for any legislative action for the purpose of restricting the sale of drugs at present, but the Board are at liberty to bring forward the subject again, should further inquiry prove that it is needed -

There is my opinion. The issue of licenses as a means to a tax and the examination of stock by persons or persons, will lead to numberless impulations and add to the expenses for petty annoyances already in force. Indeed laws already in force - apart from intoxicating substances - are so ample that if found to be used they are sufficient powers for the Government to interfere with the sale would sufficiently force every willfully sold drug or woman with a town or village to prepare and provide such drugs

I am directed to request the Marquis of Ripon to move in Council

14 Copies to Fin. Dep. Rev. Dep. 31
5 " Public Dep.