



Bombay Government Gazette.

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THURSDAY, 26TH JANUARY 1882.

Separate paging is given to this Part, in order that it may be filed as a separate compilation.

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PART I.

Government Notifications, Appointments, &c.

NOTIFICATIONS.

GENERAL DEPARTMENT.

Bombay Castle, 23rd January 1882.

No. 204.—His Excellency the Right Honourable the Governor has been pleased to appoint Major A. R. Heyland, 1st Bombay Lancers, to be Military Secretary on his Personal Staff, vice Lieutenant-Colonel H. H. D. Stracey, Scots Guards, resigned.

By order of His Excellency the Right Honourable the Governor,

J. NUGENT,
Acting Secretary to Government.

MARINE DEPARTMENT.

Bombay Castle, 26th January 1882.

No. 3.—Under the provisions of Section 43 of the Bombay Port Trust Act, 1879, the overside shipping charge on Opium taken on board vessels in Prince's Dock from lighters alongside is reduced to—
2 annas per chest, or | 1 anna per $\frac{1}{2}$ chest.

By order of His Excellency the Right Honourable the Governor in Council,

M. W. WILLOUGHBY, Colonel,
Secretary to Government.

FINANCIAL DEPARTMENT.

Bombay Castle, 25th January 1882.

No. 287.—The following Notifications by the Government of India are republished:—

"DEPARTMENT OF FINANCE AND COMMERCE.

Fort William, the 20th January 1882.

The following Addenda to the Codes of the Financial Department are published for general information:—

No. 426.

CODES OF THE FINANCIAL DEPARTMENT.

Definitions.

PAGE VII.

Insert the following note under the Definition of 'General Revenues':—

[NOTE.—Except as above, service in Mysore is 'Foreign Service.']

C. P. C.

PAGE 36.

Section 79.

Insert the following as note 2 under this Section:—

[NOTE.—Except as above, service in Mysore is 'Foreign Service.']

No. 388.

P. and A. A. C.

PAGE 277.

Section 36, Rule 2.

Substitute the following for the Rule:—

2. No allowance is admissible to a Covenanted Civil Servant, or to any officer holding an appointment ordinarily held by a Covenanted Civil Servant, for the executive charge, either permanently or temporarily, of a District Jail. Any other person, whether he does or does not hold any office under Government, if placed in executive charge of a District Jail, is entitled to an allowance on the following scale:—

1st Class Jail	...	...	Rs. 170 a month.
2nd " "	...	...	" 100 "
3rd " "	...	...	" 75 "
4th " "	...	...	" 50 "

(Signed) T. C. HOPE,

Secretary to the Government of India."

No. 288.—The following Notification by the Government of India is republished:—

"DEPARTMENT OF FINANCE AND COMMERCE.

Fort William, the 18th January 1882.

No. 355.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read again—

Financial Resolution No. 3461, dated 5th December 1873.
 1. into No. 3853, dated 19th June 1874.
 Ditto No. 1796, dated 24th July 1876.

Read—

Circular from the Department of Finance and Commerce, No. 3227, dated 16th October 1880, calling for copy of the record in all past cases of fraud in the treasuries of the several local Governments and Administrations.

Replies thereto from:—

The Accountant General, Bombay, No. 4755, dated 16th June 1881.

The Accountant General, Punjab, No. 16257 G., dated 17th November 1881.

The Accountant General, Madras, No. 3619, dated 12th September 1881.

Controller, Central Provinces, No. 1452, dated 9th July 1881.

Controller, Hyderabad, No. 3944—21, dated 30th September 1881.

Controller, Assam, No. 733, dated 19th February 1881.

Despatch from Her Majesty's Secretary of State for India, No. 46 (Financial), dated 27th January 1881.

Despatch to Her Majesty's Secretary of State for India, No. 249, dated 1st October 1881, paragraph 19.

RESOLUTION.—His Excellency the Governor General in Council has had under consideration the question of the administration of district treasuries throughout India, and the system for their management and periodical inspection which is at present in force under the orders quoted above.

2. The information which has already been received shows that fraudulent transactions, considerable in number and in some cases of no mean importance, have taken place within the last few years in almost every province in India. It is also difficult to resist the inference that, if so many frauds are discovered, there must be others which escape detection. It may be that the number and amount of these frauds are not greater than might be expected, considering the large number of district and subordinate treasuries (some 1,300), and the other peculiar conditions of financial administration in India. But whether frauds are more or less prevalent than might be expected, it is abundantly proved that a system of rigorous financial control over the treasuries is necessary.

3. The principal causes which lead to inefficient treasury administration appear to be the following:—

- Frequent changes of the officers in charge of treasuries.
- The placing of young and inexperienced officers in charge of treasuries.
- Insufficient acquaintance with the system of treasury accounts on the part of Revenue Officers.
- Absence of professional inspection of treasuries.
- Inadequate treasury establishments.

Some of these causes are specially observable in one province, others in another; but with the view of their removal wherever they may prevail, some special regulations appear now to be indispensable.

4. It is impossible for treasury administration to be satisfactory unless it is permanently conducted by officers who have some considerable experience of and familiarity with the subject. At the same time it is not a function which requires officers of a very high grade for its efficient performance. The frequent changes of officers in charge, which occur in some provinces, appear to be attributable to (1) undue prevalence of the system by which work is distributed, as it turns up, by the Collector or Deputy Commissioner amongst his Assistant or Deputy Collectors, instead of a definite, territorial, or other specific charge being assigned to each; (2) tendency of superior officers to remain at head-quarters in preference to going into camp, and consequent delegation to them of duties comparatively trivial, or which could be equally well performed by officers of a lower grade; (3) special allowances for

registration or other duties, which, being, in some provinces, coupled with the charge of a treasury, render the latter an object of desire and an incident of promotion; (4) the disposition to pass on to every new-comer the irksome, yet responsible, duty of charge of a treasury in districts where it carries no pecuniary advantage. With reference to these causes of change, it is sufficient to remark that the employment of superior officers on treasury or other comparatively routine duty is contrary to the policy which has been laid down by the highest authorities; that the system of definite, territorial, or other charges, and frequent residence in camp, as recommended by the Famine Commission (Report, pages 10-5), has received the entire approval of the Government of India; and that the inducement of special emoluments in order to secure the performance of ordinary duties is objectionable in the case of members of the covenanted and superior uncovenanted services, and has been for the most part abandoned throughout India.

5. His Excellency the Governor General in Council upon the foregoing considerations is pleased to direct—

1st.—That no covenanted civil servant (including military and uncovenanted officers in the Commissions of Non-Regulation Provinces) shall be placed in charge of a district treasury, except for the purpose of training as provided in paragraph 7 of this Resolution, or as a strictly temporary measure, pending the arrival of a Deputy Collector (or Extra Assistant Commissioner) appointed to the post.

2nd.—That all special emoluments accompanying in any locality the charge of a treasury shall cease from April 1st, 1882. If the amount of these should, in any province, be considerable, it may be specially reported by the local Government when replying on the subject of revision of salaries to the letters from the Department of Finance and Commerce, dated 28th December 1881.

3rd.—That the charge of district treasuries shall be entrusted to Deputy Collectors, but may be combined with such definite charge of magisterial, revenue, municipal, or other work as may not be incompatible with the efficient performance of the primary duty of treasury administration.

4th.—That the Deputy Collectors entrusted with the charge of treasuries shall be, as far as possible, officers selected from among the whole body of Deputy Collectors for acquaintance with, or aptitude for, accounts which they may have evinced, and that, though rising in the general graded list of Deputy Collectors, they shall ordinarily be employed on treasury duty at one station or another, and thus gradually become the trained and experienced agency which is desired. Sub-divisional treasuries,* which are peculiar to the Lower Provinces, may, under the same general principles, be placed in charge of Deputy Collectors or of officers of the Sub-Deputy class, as to the local authorities may in each case seem expedient. It will be distinctly understood that officers in charge of treasuries should not be in any

inferior position, as regards prospects of promotion to others in the graded list who may be differently employed, and that efficiency in treasury management shall not be overlooked.

6. The appointment of young civilians, and of supernumerary and probationary Deputy Collectors, who have not passed all or any of their examinations, appears to have been a fruitful source of laxity and irregularities on the part of subordinate officials. His Excellency the Governor General in Council directs that this practice may be discontinued, and that (except as provided in paragraph 7) no Deputy or Sub-Deputy Collector remain hereafter in charge of a district or sub-divisional treasury unless he has passed the departmental examination according to the higher standard, and has also been not less than three years in the service of Government.

7. In order to ensure a better acquaintance with the system of treasury accounts, and of the revenue accounts which in some provinces are an important contributory to the accuracy of the latter, His Excellency the Governor General in Council is pleased to direct—

1st.—That examination in treasury and local fund accounts, and in departmental revenue accounts, shall form a part of the test obligatory on all Assistant and Deputy Collectors or other officers at the departmental examinations according to both the lower and higher standards. The scope of the questions at the former will necessarily be somewhat elementary, but at the latter the candidate should be required to exhibit a satisfactory general acquaintance with the whole system of accounts as prevailing in the province in which he is employed. A paper of questions on treasury and local fund accounts, set by the local Accountant General or Comptroller, should form a part of the examination under each standard.

2nd.—That every 'covenanted' officer, or Deputy Collector, shall, until he has passed the higher departmental examination, be placed, for purposes of training, in charge of a district treasury under the general supervision of the Deputy Collector ordinarily in charge, or some other competent officer on the spot, for a period not less than six weeks or more than two months in each year. A certificate from the Collector of the District, that the officer in training has, under these provisions, duly attended to, and satisfactorily discharged, the duties of treasury officer shall be indispensable to the examinee being declared to have passed any departmental examination.

8. With reference to the inspection of treasuries, His Excellency the Governor General in Council trusts that, under the provisions of the last preceding paragraph, executive officers of all grades will gradually become more competent to perform the duty of inspecting treasuries. This duty is of the utmost importance, and is clearly defined in the Resolution No. 1796, dated 24th July 1880, which is to be considered as still in full force. Collectors of Districts are not to consider that by the improvement of the arrangements for the immediate charge of treasuries their own responsibility is in any sense diminished. If any Local Government, in pursuance of paragraph 5 of that Resolution, should desire to make special provision for inspection of a more professional nature, in addition

* This term is used in the local sense, and does not mean the Treasury of a Tehsildar or similar office, to which it is applied in other provinces.

to that which the local executive officers perform, His Excellency in Council will be ready to view favourably any proposals, involving increased provincial expenditure, which may be submitted, with this object. The question of whether any higher supervision and audit, by the Comptroller General or other officer of the Financial Department of the Government of India, should be superadded to the local precautions above referred to, is under separate consideration.

9. Another point worthy of attention is the large expansion of treasury transactions, which has in some provinces followed the establishment of local funds and municipalities, and the necessity of providing treasury establishments adequate, in both strength and emoluments, to the increased labour and responsibility which have thus arisen. It rests with the Local Governments and Administrations to keep a careful watch in this respect, so that a colourable excuse for laxity and irregularities may not be afforded, or a door opened to actual fraud.

10. In conclusion, His Excellency in Council would invite the special consideration of the Local Governments and Administrations to the necessity which has been made plain by the nature of some of the frauds which have occurred, that the Revenue Department, in its various branches, should systematically ascertain that the whole of its demands are satisfactorily accounted for by collection or otherwise, and that amounts realised invariably reach the regular treasuries, where alone the responsibility of the account department begins. The Revenue and other Departmental authorities should distinctly understand that it is their duty to see that the statements which they receive, or the accounts which they keep, are in absolute accordance with the figures which appear in the financial accounts.

ORDERED, that this Resolution be communicated to the several Local Governments and Administrations for guidance, and to the Home and Revenue Departments, as also to the Comptroller General and the Accountants General and Comptrollers, for information, and that it be published in the *Gazette of India*.

(Signed) T. C. HOPE,
Secretary to the Government of India."

No. 289.—The following Notification by the Government of India is republished:—

"DEPARTMENT OF FINANCE AND COMMERCE.

Fort William, the 17th January 1882.

No. 318.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Resolution No. 3353, dated 30th September 1881.
" No. 4070, " 9th November "

Read also the following communications:—

To the several Local Governments and Administrations, Nos. 3513—19, dated 10th October, and No. 3589, dated 13th October 1881.

From the Government of Bombay, Nos. 3776 and 4161, dated 12th October and 8th November 1881.

From the Government of Bengal, No. 80T., dated 27th October 1881.

From the Government of North-Western Provinces and Oudh, Nos. 1666 and 1929, dated 3rd November and 13th December 1881.

From the Government of Punjab, No. 3456, dated 5th November 1881.

From the Chief Commissioner of Assam, Nos. 64T. and 3603, dated 30th November and 29th December 1881.

From the Chief Commissioner, British Burma, Nos: 564-76A. and 323-76A., dated 26th October and 16th November 1881.

From the Chief Commissioner, Central Provinces, No. 3379, dated 14th November 1881.

From the Government of Madras, No. 36, dated 9th January 1882.

RESOLUTION.—His Excellency the Governor General in Council observes with satisfaction that the Local Governments and Administrations, without exception, cordially accept the scheme for the extension of the system of Provincial finance and local self-government put forth in the Resolution of the 30th September last.

2. With reference to paragraph 9 of that Resolution, His Excellency in Council is glad now to be able to announce definitively that the contributions made to the Imperial by the Provincial Governments in the years 1879-80 and 1880-81 will be restored to them. The Comptrol-

ler General will place the amounts specified in the margin to the credit of the several Provincial Governments before the 31st March next. These amounts will, it is understood, be applied to Productive Public Works in all cases where the whole, or a portion, may not be indispensable in order to raise the Provincial working balance to a proper level.

3. In the course of the correspondence which has taken place, various questions have been asked by one Government or another, to which it may be convenient to give replies for the information of all.

4. With reference to paragraph 12 of the Resolution of 30th September, it may be explained, that the figures contained in the statement were merely illustrative of the scheme as contained in the schedule, and intended to facilitate a comprehension of it by showing, as stated in the paragraph, what would be its actual operation if applied to the estimates of 1881-82. Final calculations of this nature, however, should always be based on the latest and most accurate estimate obtainable at the time of settlement; otherwise the Imperial or the Local Government, as the case might be, would be deprived of any advantage which the recent information might afford. It is intended to take the Regular Estimate of the current year as the basis for final settlement, which will be effected after careful consideration of the circumstances of each Province.

5. The allusion in the latter portion of the same paragraph to the possibility of modification being required in the schedule and statement had reference merely to the indication of transfers and exchanges made between Provincial and Local heads and of the amounts or items retained in the former, which alone constitute the resources of the Provincial Government available for general purposes. The administrative and financial arrangements thus made in pursuance of the

	Lakhs.
Bengal	20
North-Western Provinces and Oudh	35
Bombay	8
Punjab	6
British Burma	6
Central Provinces	4
Madras	3
Assam	3
TOTAL	67

policy of 'de-provincialisation' will not, however, affect the assignment to be made from Imperial revenue.

6. The settlements now about to be effected will in all cases be for a term of five years commencing from the 1st April next. It is to be distinctly understood that the Imperial Government reserves to itself on the expiration of the term the power to revise the settlements, and to withdraw from any Local Government such portion of its grant as cannot then be continued without injustice to other Provinces whose means are straitened, or limitation of Imperial undertakings which need early development. To the Local Government such revision will afford no cause of complaint, because the inducements now offered for entering into an agreement are the freedom to administer their own resources, and to apply at will (subject to the general standing orders) any increase reaped during the term of settlement alone. On the other hand, while the Local Governments will undertake, for the term of the settlement, all ordinary fluctuations in their revenues and expenditure, and to make such increases in the latter as may be necessary on the existing basis of administration, due allowance will be made, by modification of the fixed percentage of land revenue or otherwise, for any material alterations in the nature of their income, resulting from legislation or organic change of financial system effected for Imperial reasons.

7. In explanation of paragraph 20 of the Resolution, it may be added that the intention is to allow the Local Governments the same rights over divided revenues, and the same power to sanction new expenditure under divided heads, as they now possess in the case of the heads exclusively Provincial. It is not, however, in contemplation to disturb the existing powers of the Provincial Governments in respect of the Land Revenue, or their relations with special Departments having a distinct organisation such, for instance, as the Forest Department in Provinces other than Madras and Bombay.

8. The new terms on the subject of famine relief, contained in the Resolution, supersede any obligations which may have been imposed upon the Governments of the North-Western Provinces and Oudh, the Punjab, and the Central Provinces of setting aside such amount as the Governor General in Council may direct for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in their respective territories. Any amounts hitherto so set aside will hereafter be at the disposal of the Local Governments for ordinary Provincial expenditure. Moreover, as a consequence of the new principles laid down in the Resolution of 30th September last, and of the separate provision in the Imperial Budget of a permanent annual allotment of one crore and a half of rupees for 'Famine Relief and Insurance,' the Local Governments, while always needing a moderate reserve, over and above the mere 'working balance,' of sufficient amount to meet scarcity and distress not indisputably amounting to severe famine, or other temporary exigencies, will no longer find it necessary to accumulate a great Provincial reserve fund, out of which the demands of severe famine

could in future be largely met. His Excellency in Council is of opinion that, subject to the moderate reserve just referred to, the Provincial Resources can be best utilised by being invested to the full, from year to year, in works of a Productive or Protective character.

9. The arrangements with the several Local Governments have now so far advanced that there will be no difficulty in applying the new scheme in all cases from the commencement of 1882-83. The separate communications, now in course of issue to each Local Government, will, it is believed, enable it promptly to communicate to the Local Accountant General or Controller any modifications which, in consequence of the settlement arrived at, it may desire to make in its Budget proposals for Provincial expenditure. On receipt of these by the Comptroller General, the Budget, which will have been already sent in on the 20th instant, will be recast to meet the altered circumstances, the exact percentage of Land Revenue assignment will be calculated, and a copy will be sent to the Local Government in time, when possible, to allow of special corrections being made by telegraph.

10. Regarding the measures to be adopted for extending local self-Government, detailed proposals have as yet been received from one Government only. His Excellency in Council trusts that the matter may receive as early disposal as its comprehensive nature will allow, and that, in any case, transfers and exchanges of revenues or charges will be arranged in time to come into effect with the new financial year.

ORDERED, that this Resolution be communicated to the Home, Foreign, Military, and Public Works Departments, as also to the Comptroller General and Accountants General, and the several Local Governments, and that it be published in the *Gazette of India*.

(Signed) T. C. HOPE,
Secretary to the Government of India."

By order of His Excellency the Right Honourable the Governor in Council,

J. NUGENT,
Acting Secretary to Government.

REVENUE DEPARTMENT.

Bombay Castle, 19th January 1882.

No. 380.—In exercise of the power conferred by Section 216 of the Bombay Land Revenue Code, 1879, the Governor in Council is pleased to authorize the extension of the provisions of Chapters VIII. and IX. of the said Code to the Village of Khásbág in the Belgium District.

No. 409.—With reference to Notification No. 7368, published at page 792 of Part I. of the *Bombay Government Gazette* of the 22nd December 1881, the Governor in Council is pleased to direct that the following corrections and amendment shall be made:—

in Rule 39 at the end of the first para. instead of the word "or" between the words "fee" and "obtaining" read the word "on";

in Rule 111 clause 3 (b) instead of the number "42" read "43."

in Clause 5 (b) of the same Rule after the words "make any report" and before the words "which he is required" insert the words "or to perform any duty," and after the final word "make" add the words "or to perform."

Bombay Castle, 25th January 1882.

No. 532.—*Erratum.*—In the first line of Rule 2 embodied in Government Notification No. 18, dated the 4th instant, published at pages 2 and 3 of Part I. of the *Bombay Government Gazette* dated the 5th idem, for the word "and" after the word "timber" read "or."

No. 524.—The following Notification by the Government of India is republished:—

“DEPARTMENT OF FINANCE AND COMMERCE.
Fort William, the 17th January 1882.”

No. 326.

RESOLUTION—By the Government of India, Department of Finance and Commerce.

Read—

Representation, dated 8th January 1880, addressed to the Secretary, Government of India, Department of Finance and Commerce, by the President of the Salt Chamber of Commerce of Cheshire and Worcestershire, regarding the equalisation of the salt duties.

Memorial, dated 15th June 1880, addressed to the Secretary of State for India, by ditto, regarding the price of salt sold by Government in Madras and Rajputana.

Representation, dated 6th January 1881, addressed to the Finance Minister of the Government of India, by ditto, regarding the price of salt sold by Government in Rajputana.

Despatches from Her Majesty's Secretary of State, No. 54, dated 15th July 1880.

Letter addressed by the Secretary, Government of India, Department of Finance and Commerce, to the Governments of Madras and Bombay, on the subject of a proposal to fix a uniform price for salt sold at all Government Works throughout India.

Despatch to Her Majesty's Secretary of State, No. 63, dated 6th December 1880.

Despatch from Her Majesty's Secretary of State, No. 15, dated 10th February 1881.

Despatch to Her Majesty's Secretary of State, No. 29, dated 21st May 1881.

RESOLUTION.—His Excellency the Governor General in Council has had under careful consideration the reports upon the subject of the price of salt sold at Government Works, and the practical operation of the various systems in force, which have been submitted by the Local Governments and the Commissioner of Inland Customs.

2. His Excellency in Council is satisfied that, owing to the differences of system which of necessity prevail in different parts of India, the proposal to fix a uniform price, at which salt should be sold at all Government Works throughout India, is impracticable. In order, however, to ensure that the price, in such instances as it lies in the power of Government to fix it, is calculated upon sound principles and not in such a manner as to compete at an unfair advantage with salt supplied to the market by private enterprise, the issue of definite instructions appears to be required.

3. The systems under which the Government connection with the salt trade is carried into effect are three—

(1) Charging a customs duty on all salt imported into British India.

(2) Charging an excise duty on all salt manufactured in British India by private persons on their own account.

(3) Manufacturing salt by Government on its own account, either by hired or contract labour, and selling it at a price sufficient to cover the cost of so doing, together with a fixed duty equal to the customs or excise duty.

Under the first two systems Government confines itself to taxation; under the third it undertakes the functions of a private manufacturer in addition. In former days the Government was not only a manufacturer but an absolute monopolist; but in 1836 it so far abandoned this position on the recommendation of a Committee of the House of Commons, as to throw open the salt import trade to private enterprise, retaining a monopoly of local manufacture only. From that date onwards, it has been gradually relinquishing direct manufacture in all cases where the necessary supply of salt to the public could be ensured under either the customs duty or the excise duty systems.

4. The three systems at present prevail in the localities described below:—

(1) *Customs duty.*—Bengal (including Behar), Assam, and British Burma.

(2) *Excise duty.*—Western India, from the Tapti river south to Cape Comorin, Berar, and the south-west portion of the Central Provinces; also a few spots in Bengal and Orissa, and to a limited extent in Burma.

(3) *Manufacture and monopoly.*—The east coast of the Madras Presidency, the rest of the Central Provinces, Bombay north of the Tapti, Sind, the Punjab, the North-Western Provinces and Oudh, Rajputana and Central India.

This classification is, of course, in very general terms; the different salts compete with each other on the boundaries, and interlace in their areas, according to local taste and preference and not price alone; but it may be considered substantially correct.

5. The charges of all kinds which fall on Government from its connection with salt may be described and classified as follows:—

- | | |
|--|--|
| 1. Cost of administration. | } Charges common to all systems, and arising out of the Government taxation of salt. |
| 2. „ collect on | |
| 3. „ preventive establishments. | |
| 4. „ production | } These charges appertain to all systems under which Government either produces salt by hired labour, or buys the salt from the actual producer for resale to the public. |
| 5. „ conveyance to storehouse. | |
| 6. „ storage ... | |
| 7. „ wastage ... | |
| 8. „ interest on capital, fixed or floating. | } These appertain to the same systems as the preceding. Treaty payments are not always of the same nature; in some instances they correspond with rent which might be paid by a private manufacturer for mines or salt works; in others they are payments to secure the suppression of manufacture in Foreign States, or the right to charge duty on salt consumed in such States. |

9. Treaty payments.
10. Rent of salt sources.

* This may be defined as 'the mere making of the salt, i.e., the total cost up to the time when so much salt is laid down in a marketable condition at the very spot where it was made.'

- | | |
|--|---|
| 11. Cost of supervision of production. | } Found only when Government produces the salt by hired labour. |
| 10. Commission to agents and contractors on sales. | } An exceptional charge, sometimes indispensable. |

It will be observed that cost of conveyance from store-house to market is not mentioned, because it is outside the purposes of our calculations, and necessarily falls on the consumer in proportion to his distance from the salt source from which he draws his supplies. In some cases, moreover, where the depôts are at a distance from the market, the cost of conveyance to them may be advanced by Government, and recovered in ordinary course.

6. On a scrutiny of the charges enumerated in the preceding paragraph, it will be seen that the first three only, viz., administration, collection, and prevention, are incidental to the interference of Government, for taxation purposes, in the matter of salt. The remainder are all borne alike by Government and private individuals whenever either of them undertakes the trade of producing and selling salt. From this, and economic principles which are so evident that it seems superfluous to set them forth, it follows that whenever Government and the private trader meet, they do not do so on fair terms, and the latter is unjustly weighted, unless the former scrupulously includes in its selling price (exclusive of duty) whatever items the latter has ordinarily to bear. To be more specific, the first three items of charge just mentioned should be paid out of the receipts for duty, the rate being fixed accordingly if necessary; the remainder should all come into the calculation of the selling price with the exception of such Treaty payments as are made for the prevention of smuggling, or in order to secure for the British Government the right of charging duty on salt consumed in Foreign States. If the selling price is less than it should be, in order to cover all the proper items, a particular locality benefits at the expense of the general tax-payer; if the reverse, the Government is really levying more than the tax allowed by law, excepting of course in the case of salts which, from superior quality and limitation of supply, have an adventitious market value not dependent upon the cost of production. The price may also, in special cases, be affected by the place in which the salt is sold, the quantity included in any transaction, the sum paid by the Government for its purchase, or other peculiar circumstances affecting the sale.

7. To apply the test of these principles to every salt work or group of works with which Government is more or less connected, would in this place be a tedious and unnecessary task. It is sufficient to state that a very careful review of the Indian salt system which has been made shows that in Bengal, Bombay, Sind, and the Punjab mines, Government makes no attempt to impose any charge on salt other than the fixed duty, and, in any case where Government holds a monopoly of salt, a selling price which is calculated to cover the cost of manufacture. The price of salt in Madras is found to be fixed in conformity with the provisions of sections 8, 9, and 10 of Act XVIII. of 1877.

8. At the Rajputana salt sources likewise, the price just amounts to what it ought to be under the principles already enumerated, but, as the question is in this instance complicated by large payments made under treaty with various Native States, some further explanation appears desirable. The payments by Government to Native States in Upper India fall under one or other of three heads, being in consideration of their—

- (1) leasing certain salt sources to Government;
- (2) taking certain measures which rendered it possible to abolish the Inland Customs line; or
- (3) transferring to the British Government the right to levy duty on salt consumed by the subjects of their States.

As to the first-named payments, there can be no doubt that they should be covered by the selling price of salt. Rent of a salt source, and any payment, whether by way of royalty or otherwise, for permission to work it are as much a portion of the legitimate trade costs of manufacture as storage, wastage, or any other of the unquestioned items. If there were no Government monopoly, or even no duty, a private individual embarking in the salt business of these localities would have to pay them, just as a trader may have to purchase a predecessor's good-will, or the right to a patent, or to rent a petroleum spring or a gold-washing before he can work them. On the other hand, payments under the second and third heads are obviously incidental to the levy of a duty upon salt under any system; if the monopoly system were abolished they must be paid by Government, and they should, therefore, be met out of the proceeds of the duty and not included in the selling prices. As to the second, it may be explained that when the abolition of the Inland Customs line was contemplated, it became necessary to arrange with the bordering Native States that they should adopt such measures as would render its continuance unnecessary. The Customs line levied duty on sugar exported from British territory, and on salt imported into British territory, and it prevented the smuggling into British territory of articles, such as spirits, on which the British Government levied an excise duty. The Native States were induced, in consideration of certain payments,—(a) to close their salt works; (b) to prevent the export to British territory of salt, spirits, bhang, &c., &c.; (c) to undertake not to render the abolition of the duty on sugar nugatory by levying a transit duty on it.

As the expenditure on the Customs line, so far as regards salt, was an expenditure coming under the head of 'Prevention and collection,' the payments to Native States for exactly the same purposes which replaced it should also be classed under 'Prevention and collection.' A careful scrutiny of the treaties with the Rajputana States under which about 28½ lakhs of rupees are paid to the latter, shows that the amount to be included on all accounts in the selling price of salt under the foregoing principles is Rs. 12,78,740. The balance is chargeable to the duty. Treating the Rajputana sources as one commercial group or concern, which is indispensable in order to prevent unreasonable differences of price within adjacent areas, it has also been ascertained that the average selling price should be 52 annas per

maund. It actually amounted to 4·95 annas during the past year, and as the difference is inconsiderable and will almost immediately disappear owing to the increasing consumption of Sambhar salt, no change is at present called for.

9. His Excellency the Governor General in Council has considered it to be necessary, in view of the discussions which have arisen, and the uncertainty which has prevailed, to lay down the principles upon which the selling price of salt should be regulated in all parts of British India in which it is fixed by the Government. Though no change is, as far as His Excellency in Council is aware, called for immediately, it will rest with the Local Governments, and the Commissioner of Inland Customs, within their respective jurisdictions to scrutinise periodically the price from time to time in force, and to take into consideration such adjustments as an increase of sales, or of expenditure, or otherwise, may be found to demand.

ORDERED, that this Resolution be communicated to the several Local Governments, and to the Commissioner of Inland Customs, and that it be published in the *Gazette of India*.

Copy forwarded to the Foreign Department for information and for communication to the Agents to the Governor General at Rajputana and Central India.

(Signed) T. C. HOPE,
Secretary to the Government of India."

No. 537.—In exercise of the power conferred by Section 4 of the Indian Forest Act, 1878, His Excellency the Governor in Council is pleased to declare that it is proposed to constitute the lands specified in the Schedule hereto annexed Reserved Forests in the Násik District:—

Schedule referred to above.

Name of Táluka.	Name of Village.	Boundaries as distinguished by Survey Nos.
Sinnar ...	Pat Pimpri..	98
	Bhojapur ...	128
	Sinnar ...	88

By order of His Excellency the Right Honourable the Governor in Council,

J. NUGENT,
Acting Secretary to Government.

GENERAL DEPARTMENT.

Bombay Castle, 23rd January 1882.

No. 199.—In para. 5, line 1, of the two applications from the Thána Municipality for loans under the Local Authorities' Loan Act of 1879,

published under Government Notification No. 4133 of the 7th December 1881,* for the words "1st January 1881" read "1st February 1882 or such subsequent date as the Municipality may avail themselves of the loan."

Bombay Castle, 25th January 1882.

No. 239.—The following Notification of the Government of India is republished for general information in continuation of that republished under No. 1662, General Department, dated 25th May 1881, at page 274 of Part I. of the *Bombay Government Gazette* of the 26th idem:—

"DEPARTMENT OF FINANCE AND COMMERCE.

Fort William, the 20th January 1882.

No. 359.—In supersession of Notification No. 628, dated 21st May 1881, the Governor General in Council is pleased, in exercise of the power conferred by Section 48 of the Native Passenger Ships Act, 1876, to declare that voyages between ports on the Coromandel Coast and those on the east coast of the Bay of Bengal, as specified below, shall, when performed by steamers, be deemed to be short voyages for the purposes of the said Act.

Voyages aforesaid.

From Negapatam or ports north of Negapatam on the Coromandel Coast to Moulmein or Rangoon or ports north of Rangoon on the east coast of the Bay of Bengal, touching at any one or more of the ports between Coconada and Gopalpore inclusive.

From Moulmein or Rangoon or ports north of Rangoon on the east coast of the Bay of Bengal to Negapatam or ports north of Negapatam on the Coromandel Coast, touching at any one or more of the ports between Gopalpore and Coconada inclusive.

(Signed) T. C. HOPE,
Secretary to the Government of India."

No. 240.—The following Notification of the Government of India is republished for general information in continuation of that republished under No. 3235, General Department, dated 28th September 1881, at page 534 of Part I. of the *Bombay Government Gazette* of the 29th idem:—

"HOME DEPARTMENT.

PUBLIC.

Fort William, the 20th January 1882.

No. 53.—In continuation of Home Department Notification No. 1437, dated the 23rd September 1881, republishing rules regarding the sale of property to Natives by Government officers, it is hereby notified for general information that the above rules are not applicable to *bonâ fide* transactions with regular dealers.

(Signed) A. MACKENZIE,
Offg. Secy. to the Govt. of India."

By order of His Excellency the Right Honourable the Governor in Council,

J. NUGENT,
Acting Secretary to Government.

GENERAL ORDERS

By the Right Honourable the
Governor in Council.

MILITARY DEPARTMENT.

Bombay Castle, 21st January 1882.

No. 34.—The following Native promotions are made, with effect from the 30th December 1881:—

24th Regiment N. I.

Jamádár Ellezerjee Israel to be Subhedár and Haváldár Bhanoo Ghadee to be Jamádár, vice Girmuya Coonbee, deceased.

Bombay Castle, 23rd January 1882.

No. 35.—The following Notification of Government in the General Department, No. 204 dated 23rd instant, is republished:—

“No. 204.—His Excellency the Right Honourable the Governor has been pleased to appoint Major A. R. Heyland, 1st Bombay Lancers, to be Military Secretary on his Personal Staff, vice Lieutenant-Colonel H. H. D. Stracey, Scots Guards, resigned.”

Bombay Castle, 24th January 1882.

No. 36.—The undermentioned Warrant officer has been permitted by the Secretary of State for India to return to duty:—

Sub-Conductor J. Riding, Public Works Department.

The undermentioned Warrant and Commissioned officers have been granted by the Secretary of State for India extensions of leave for the periods specified:—

Conductor A. Tarrant, Ordnance Department, six months, medical certificate.

Surgeon-Major E. H. R. Langley, B.A., three months, medical certificate.

Apothecary W. R. Scroggie, six months, private affairs (without pay).

Captain T. R. M. Macpherson, S.C., two and half months, medical certificate.

Surgeon W. G. H. Henderson, six months, medical certificate.

No. 37.—The undermentioned officer is allowed furlough to Europe for one year on medical certificate, under Rules IX. and XV. of the Furlough Regulations of 1868, with the necessary subsidiary leave:—

Major W. S. Peat, General List, Cavalry, Squadron Commander, 1st Bombay Lancers.

No. 38.—With reference to General Orders Nos. 355 and 560 of 1881, the following General Order by the Government of India, No. 34 dated 20th January 1882, is republished:—

“RETIREMENTS.

No. 34.—With reference to G. G. Orders Nos. 279 and 489 of 1881, the following despatch from the Secretary of State for India, No. 432 dated the 22nd December 1881, is published for general information:—

Para. 1. In your Military Letter No. 210, of the 23rd June 1879, on the subject of the amelioration of the scale of pensions of the Indian Army, you make certain proposals with regard to the rates of half pay.

2. In my Military Despatch No. 258, of the 4th August last, in which I sanctioned a revision of the then existing scale, I did not deal with the question of half pay.

3. As regards the rates, it appears to me to be sufficient to declare that combatant Officers placed on half pay shall receive the same rates as Officers of the same rank in the British Service. Medical Officers, you were informed in my Despatch No. 112, of the 14th April last, are to receive the British rate of half pay of their relative ranks.

4. I have decided that Officers placed on temporary half pay at the recommendation of the Medical Board of the India Office shall be examined by the same Board as to their fitness to return to duty every two years, and if still reported unfit at the third examination, that is, after being six years on the temporary half pay list, that they shall be transferred to the retired list on permanent half pay. An Officer reported to be unfit at the commencement of the second period, i.e., after two years on half pay, may, however, be permitted voluntarily to retire on permanent half pay.

5. Officers unable to appear before the Medical Board at the stated times will be required to furnish a certificate, signed by two medical men, as to their inability. An Officer who is continuously unable to appear will be retired permanently after six years without further report.

6. Officers who, in view to being restored to the active list, may wish to appear before the Board at other times than those specified, may be permitted to do so. Officers ordered periodically to appear before the Board will receive their travelling expenses and lodging allowance on the Home scale, but those appearing at other times, at their own wish, must do so at their own expense.

7. Officers who have now been more than six years on the half pay list of the Staff Corps will, unless prior to the 1st July 1882 they voluntarily appear before the Board, and are then reported fit for duty, and permitted by the Secretary of State to return to India, be permanently placed on the retired list on half pay.

8. It will be understood that these provisions do not in any way abrogate the existing power vested in the Secretary of State for India to recommend to Her Majesty the removal of an Officer from the effective list of the Staff Corps to permanent retired half pay for inefficiency or misconduct, or on the report of the Medical Board at this Office that he is permanently unfit for further service.”

No. 39.—With reference to General Order No. 560 of 1881, the following General Order by the Government of India, No. 35 dated 20th January 1882, is republished:—

“No. 35.—With reference to para. 11 of G. G. O. No. 489 of 1881, the following despatch from the Secretary of State for India, No. 431 dated the

22nd December 1881, and enclosure, is published for general information:—

Para. 1. In paragraph 22 of my Military Despatch No. 258, of 4th August 1881, your Government were informed that I had directed the preparation of rules under which Officers retiring on and after 1st July 1881 will be allowed to commute a portion, not exceeding one-third, of their pensions at any time, either on retirement or subsequently.

2. I now forward the rules, and request that the necessary instructions may be given for carrying the system into effect throughout India.

3. Under no circumstances will an Officer serving in India be permitted to commute his pension without the report of a Medical Board at the Presidency towns, which, in conformity with the principle followed at home, should be either presided over or have as a member a Civil Medical Administrative Officer.

Regulations for the commutation of Pensions of Officers of the Indian Service.

1. These Regulations shall be applicable only to Officers retired on or after the 1st July 1881.

2. An Officer may be allowed to commute a portion, not exceeding one-third, of his pension, which commutation may take place on retirement, or at any time subsequent thereto.

3. An Officer in Europe desirous of commuting, must make application, in writing, to the Under Secretary of State for India, stating his desire so to commute, and furnishing information as to his age, rank, and the amount of his pension.

4. If the Secretary of State for India in Council shall approve the commutation, the Officer will be so informed, and his application will be forwarded to the Standing Medical Board at the India Office.

5. The Board will require the Officer to give such information as to his health and habits as is usual in the case of persons proposing to assure their lives in assurance companies, and he will be required to submit himself for personal examination by the Board at the India Office.

6. An Officer in India desirous of commuting, must address the authorities of his Presidency. He will be required to go through similar forms, Boards, which will, when practicable, be presided over by the chief Civil Medical Administrative Officer of the Government, being formed in the Presidency towns of Calcutta, Madras, and Bombay, under orders of the respective Governments.

7. The basis of commutation, subject to an addition of years of age in the case of impaired lives, shall be the following table, the age of the Officer being reckoned at the age he will attain on the birthday next succeeding the date of the receipt of his application for commutation:—

Age next Birthday.	Number of Years' Purchase.	Present Value of the Annuity of 100 <i>l</i> .
		£ s. d.
21	15-00258	1,500 5 2
22	14-96111	1,496 2 3
23	14-92519	1,492 10 5
24	14-88969	1,488 19 5
25	14-85191	1,485 3 10
26	14-80890	1,480 17 10
27	14-74746	1,474 14 11
28	14-67951	1,467 19 0
29	14-60551	1,460 11 0
30	14-52581	1,452 11 8
31	14-44054	1,444 1 1
32	14-35005	1,435 0 1
33	14-25297	1,425 5 2
34	14-14731	1,414 14 8
35	14-03442	1,403 8 10
36	13-91478	1,391 9 7
37	13-79016	1,379 0 4
38	13-66060	1,366 1 2
39	13-52738	1,352 14 9
40	13-38854	1,338 17 1
41	13-24313	1,324 6 3
42	13-08568	1,308 11 4
43	12-92505	1,292 1 0
44	12-74483	1,274 9 8
45	12-55834	1,255 16 8
46	12-36096	1,236 1 11
47	12-14690	1,214 13 10
48	11-92339	1,192 6 9
49	11-69128	1,169 2 7
50	11-45362	1,145 7 3
51	11-21356	1,121 7 1
52	10-98145	1,098 2 11
53	10-75133	1,075 2 8
54	10-52560	1,052 11 3
55	10-30351	1,030 7 0
56	10-08363	1,008 7 3
57	9-86670	986 13 5
58	9-64896	964 17 11
59	9-42649	942 13 0
60	9-19800	919 16 0
61	8-95666	895 13 4
62	8-70132	870 2 8
63	8-43135	843 8 8
64	8-16571	816 11 5
65	7-89583	789 11 8
66	7-62437	762 8 9
67	7-37082	737 1 8
68	7-11881	711 17 8
69	6-86850	686 17 0
70	6-62170	662 3 5
71	6-38068	638 1 4
72	6-14448	614 8 11
73	5-90561	590 11 3
74	5-65540	565 10 10
75	5-39538	539 10 9
76	5-12566	512 11 4
77	4-81532	481 10 8
78	4-50565	450 11 3
79	4-20762	420 15 3
80	3-91477	391 9 6

8. In every case the capitalized sum will be payable in India, the sterling amount being converted at the official rate of exchange for the year in which the payment is made.

9. The amount having been fixed, the applicant will be informed thereof, and will have the option of withdrawing his application within 30 days after receiving that notice.

10. If the applicant shall not withdraw his application within that period, the decision will be considered final, and the commutation of pension will take place absolutely.

11. In any case in which a pensioner shall accept public employment, involving the withholding of pension, a deduction will be made from the salary payable to him equal to the amount which would have been abated from the pension if it had not been com-

muted, and in the event of his becoming entitled to a pension in respect of such employment, the amount of such pension granted to him shall not exceed the amount which he might have received had his pension not been so commuted."

Bombay Castle, 25th January 1882.

No. 40.—Major H. F. Whyte is permitted to resign his Command and Commission in the Bombay, Baroda and Central India Railway Volunteer Corps.

No. 41.—Sub-Conductor John O'Sullivan, Unattached List, Public Works Department, is promoted to the rank of Conductor, with effect from the 16th November 1881, vice Cogan, reduced by sentence of a Court Martial.

No. 42.—The undermentioned Assistant Apothecary has been granted temporary rank as Acting Apothecary (2nd Class) from 9th December 1880 to 13th April 1881, both days inclusive, during which period he held subordinate medical charge of H. M.'s 2/11th Regiment at Kandahar :—

J. A. Mascarenhas, No. 251.

No. 43.—The following Native promotions are made, with effect from the 1st January 1882 :—

29th Regiment N. I.

Jamádár Dost Mahomed to be Subhedár and Haváldár-Major Emam Bux to be Jamádár, vice Itoojee Kuddum, pensioned.

No. 44.—The following Native promotion is made, with effect from the 1st January 1882 :—

1st Regiment Sind Horse.

Kote Dafedár Nubbeedad Khan to be Jamádár, vice Himmud Khan, pensioned.

By order of His Excellency the Right Honourable the Governor in Council,

M. W. WILLOUGHBY, Colonel,
Secretary to Government.

ECCLESIASTICAL DEPARTMENT.

Bombay Castle, 25th January 1882.

No. 3.—The Reverend G. C. Reynell, M.A., Chaplain of Byculla, is allowed furlough to Europe for two years from the 2nd February next.

No. 4.—The Reverend J. Higgins, Chaplain of Dhárwár, is appointed Chaplain of Byculla from the 2nd February next, the date of departure of the Reverend Mr. Reynell on furlough to Europe.

By order of His Excellency the Right Honourable the Governor in Council,

M. W. WILLOUGHBY, Colonel,
Secretary to Government.

CIVIL APPOINTMENTS, &c.

POLITICAL DEPARTMENT.

Bombay Castle, 19th January 1882.

No. 259.—Captain W. B. Ferris and Lieutenant G. E. H. Cates respectively delivered over and received charge of the office of Adjutant, Kolhápúr Infantry, on the 14th instant, before office hours.

Bombay Castle, 24th January 1882.

No. 344.—The following Notification by the Government of India is republished for general information :—

"POLITICAL.

Fort William, the 20th January 1882.

No. 28 G.-P.—With reference to Notification No. 364 G.P., dated the 15th December 1881, the recognition by the Government of India of the appointment of Mr. J. Woodtli as Acting Consul for the German Empire at Aden, during the absence of Mr. W. Ganslandt, has been confirmed by Her Majesty's Government."

Bombay Castle, 25th January 1882.

No. 364.—The following Notification by the Government of India in the Foreign Department is republished :—

"GENERAL.

Fort William, the 20th January 1882.

No. 88 G.G.—The services of Mr. F. A. H. Elliott, Bombay Civil Service, Tutor and Governor to His Highness the Gaekwar of Baroda, are replaced at the disposal of the Government of Bombay, with effect from the 1st February 1882.

(Signed) C. GRANT,
Secy. to the Govt. of India."

By order of His Excellency the Right Honourable the Governor in Council,

J. B. PEILE,
Acting Chief Secretary to Government.

JUDICIAL DEPARTMENT.

Bombay Castle, 19th January 1882.

No. 349.—Mr. Krishnaji Ranchandra has been appointed under Section 40 of Act XIV. of 1869 (The Bombay Civil Courts Act) to be substantive *pro tem.* Clerk of the Subordinate Judge's Court at Chikodi in the Belgaum District.

No. 351.—Mr. Jiyaji Balerishna has been appointed under Section 40 of Act XIV. of 1869 (The Bombay Civil Courts Act) to be substantive *pro tem.* Clerk of the Subordinate Judge's Court at Saundatti in the Belgaum District.

Bombay Castle, 21st January 1882.

No. 401.—A'zam Laxman Krishna, substantive *pro tem.* Head Kárkún of Táluka Bijápúr in the District of Káldgi, is appointed to be a Magistrate of the Third Class in the District of Káldgi under Section 37 of Act X. of 1872.

Bombay Castle, 23rd January 1882.

No. 425.—The appointments of A'zam Govind-rao bin Baloba Shimpi as one of the Conciliators for the Kári Circle, and of A'zam Balkrishna Achyut Kulkarni as one of the Conciliators for the Pángaoon Circle in the Bársi Táluka of the Sholápur District, made in Government Notification No. 3962A, dated the 22nd June 1881, are hereby cancelled.

Mr. Náráyan Meghashám Kulkarni, residing at Cháre, is appointed to be a Conciliator under the Deccan Agriculturists Relief Act, 1879, for the Kátgaon Circle in the Bársi Táluka of the Sholápur District.

The above appointment is made with effect until the 30th June 1882.

No. 427.—Dr. A. D. Pollen, Special Judge under Act XVII. of 1879, is allowed privilege leave of absence for three months from the 2nd March next.

No. 433.—Mr. Ramchandra Balkrishna Chitalé is appointed to act as Second Class Subordinate Judge at Muddebiñal in the Belgaum District, during the absence of Ráo Sáheb Krishnarao Madhavrao Huligolkar, or until further orders.

No. 440.—Ráo Sáheb Párashram Balal Joshi, Second Class, Third Grade, Subordinate Judge at Vengurla in the Ratnágiri District, is transferred to Chiplún in the same District.

Ráo Sáheb Vishnu Vasudev Phadke, Second Class, Fourth Grade, Subordinate Judge, doing duty as Joint Subordinate Judge at Dápoli in the Ratnágiri District, is transferred to Vengurla in the same District.

Bombay Castle, 24th January 1882.

No. 453.—Ráo Sáheb Gulabdas Laldas Nanavati, Acting Second Class Subordinate Judge of Vita in the Sátára District, was on examination leave from the 2nd to the 15th instant, both days inclusive.

No. 454.—Under Section 40 of Act XIV. of 1869 (The Bombay Civil Courts Act) His Excellency the Governor in Council is pleased to make the following appointments of Clerks of the Subordinate Judges' Courts in the Thána District:—

Mr. Ramchandra Moreshwar to be Clerk of the Second Class Subordinate Judge's Court at Bhiwandi, vice Mr. Balwant Dhondeo, deceased.

Mr. Parashram Ghanasham to be Clerk of the Second Class Subordinate Judge's Court at Mahád, vice Mr. Ramchandra Moreshwar, transferred to Bhiwandi.

No. 455.—Ráo Sáheb Achut Jagannath Ghaté delivered over charge of the Second Class Subordinate Judge's Court at Chiplún in the Ratnágiri District on the 1st instant.

No. 456.—Ráo Sáheb Atmaram Jamnadas Kaji received charge of his duties as Joint Second Class Subordinate Judge at Sátára on the 20th instant, before office hours.

No. 461.—Mr. C. E. G. Crawford, C.S., returned to Bombay on the 19th instant from the furlough granted to him in Government Notification No. 8576, dated the 28th December 1880, and subsequently extended by Her Majesty's Secretary of State for India.

No. 471.—Ráo Sáheb Gulabdas Laldas, Acting Second Class Subordinate Judge of Vita in the Sátára District, passed an examination in Maráthi according to the Higher Standard on the 11th January 1882.

Bombay Castle, 25th January 1882.

No. 494.—A zam Tekchand valad Thakurdas, Head Munshi of the Jacobabad Táluka in the Upper Sind Frontier District, is appointed to be a Magistrate of the Third Class in the Upper Sind Frontier District under Section 37 of Act X. of 1872.

No. 495.—Ráo Sáheb Kashinath Ramchandra and Ráo Sáheb Ganesh Dadaji Deshmukh, re-

spectively delivered over and received charge of the Second Class Subordinate Judge's Court at Málegaon in the Thána District, on the 16th instant, after office hours.

No. 496.—Mr. Ramchandra Moreshwar is appointed, under Section 40 of Act XIV. of 1869 (The Bombay Civil Courts Act), to be Clerk of the Subordinate Judge's Court at Shevgaon in the Ahmednagar District.

No. 499.—Mr. Balkrishna Raoji is appointed, under Section 40 of Act XIV. of 1869 (The Bombay Civil Courts Act), to be Clerk of the Subordinate Judge's Court at Kopargaon in the Ahmednagar District.

No. 507.—The Right Honourable the Governor in Council is pleased to invest Ráo Sáheb Lakshman Moreshwar Sathe, Magistrate of the Second Class in the District of Khándesh with power to try cases under the Opium Act, 1878.

No. 515.—Ráo Sáheb Motilal Lalbhai Kantharia, Second Class, First Grade, Subordinate Judge, and British Girassias' Agent, Baroda, is appointed to be First Class, Third Grade, Subordinate Judge, vice Ráo Bahádur Ramrao Subhaji Gutikar, retired.

Ráo Sáheb Gopal Vinayak Bhanap, Acting First Class Subordinate Judge, Kárwár, is appointed to be substantive *pro tem.* First Class, Third Grade, Subordinate Judge, during the absence of Ráo Sáheb Motilal Lalbhai Kantharia, or until further orders.

By order of His Excellency the Right Honourable the Governor in Council,

J. B. PEILE,

Acting Chief Secretary to Government.

EDUCATIONAL DEPARTMENT.

Bombay Castle, 20th January 1882.

No. 68.—The Right Honourable the Governor in Council has been pleased to nominate the following gentlemen to be Fellows of the University of Bombay:—

Pandit Bhagvanlal Indrají.

The Reverend B. Blake, M.A., B.D.

H. Curwen, Esquire.

The Reverend F. J. Dreckmann, S.J.

G. W. Forrest, Esquire, B.A.

Captain W. H. Haydon, R.E., Assoc. Inst. C.E.

Kaikhurji N. Kabraji, Esquire.

Muncherji M. Bhownuggri, Esquire.

The Reverend George Shirt, M.A.

Shivshanker Govindram, Esquire.

J. M. Sleater, Esquire, M.I.C.E.

Ráo Bahádur Trimalrao Venkatesh.

Vasudeo Krishnarao Dhairyavan, Esquire, B.A., LL.B.

By order of His Excellency the Right Honourable the Governor in Council,

J. B. PEILE,

Acting Chief Secretary to Government.

REVENUE DEPARTMENT.

Bombay Castle, 20th January 1882.

No. 400.—Under Section 12 of Act III. of 1877 the following appointments were made in the Registration Department :—

Sátára District.

Mr. Balwant Nághes, Officiating Special Sub-Registrar of Kháúápúr, from 14th September to 13th December 1881.

Mr. Vishnu Ballál, Officiating Special Sub-Registrar of Koregaon, from 25th to 30th November 1881.

Bombay Castle, 23rd January 1882.

No. 493.—Under Section 12 of Act III. of 1877 the following appointments were made in the Registration Department :—

Poona District.

Mr. Atmárám Govind, Officiating Special Sub-Registrar of Poona City, from 2nd September to 1st October 1881 and 27th to 30th October 1881.

Mr. Govind Lakshman, Officiating Special Sub-Registrar of Haveli, from 29th to 30th August, 27th September to 1st October, and 17th October to 16th November 1881.

Mr. Bháú Hari, Officiating Special Sub-Registrar of Mával, from 8th to 9th October and 15th to 18th November 1881.

Bombay Castle, 25th January 1882.

No. 530.—Mr. R. S. Fagan, District Forest Officer, Shiólápúr, passed an examination on the 9th October last under Rule 6 of the rules prescribed under date the 4th June 1880 for the examination of Forest Officers.

By order of His Excellency the Right Honourable the Governor in Council,

J. NUGENT,

Acting Secretary to Government.

GENERAL DEPARTMENT.

Bombay Castle, 23rd January 1882.

No. 201.—Mr. Edwin J. Harrison passed an examination in Maráthi according to the Higher Standard on the 18th instant.

Bombay Castle, 24th January 1882.

No. 219.—Mr. Wasudev Pandurang, Assistant Secretary to Government in the Revenue, Financial and General Departments, is allowed privilege leave of absence for two months.

Bombay Castle, 25th January 1882.

No. 236.—His Excellency the Right Honourable the Governor in Council is pleased to invest Umdetal Mulk Báhádur Madhavráo Vithal Vinchurkar, First Class Sardár in the Deccan, with the powers of a Collector under Section 3 of the Treasure Trove Act, No. VI. of 1878, as regards the following villages in the Násik District :—

1,—18

No.	Names of Villages.	No.	Names of Villages.
	<i>Táluka Chándor.</i>		<i>Táluka Yeola—contd.</i>
1	Dahigaon Manmád.	4	Dhanakwadi.
2	Dhodambe.	5	Paregaon.
3	Kokankhede.	6	Manori.
4	Dongargaon.	7	Waladgaon.
5	Dongaon.	8	Pimpalgaon Lepa.
6	Messankhede Budruk.	9	Adgaon Repal.
7	Daregaon.	10	Sonthan Desha.
8	Wadn.	11	Sátára.
9	Manmád.	12	Yeola.
10	Ganguwa.	13	Ksarthede.
	<i>Táluka Nipháá.</i>	14	Navergaon.
1	Vinchúr.	15	Jaulka.
2	Kotangaon.	16	Amleegaon.
3	Pimpalgaon Nazik.	17	Babhulgaon Budruk
4	Takli.	18	Do. Khurd.
5	Saikhede.	19	Radapur.
6	Nimbgaon Wakda.	20	Kotangaon Khurd.
	<i>Táluka Yeola.</i>	21	Nimbgaon Madha.
1	Dhulgaon.	22	Bhaya Kheda.
2	Patoda.	23	Bharam.
3	Desmani Budruk.	24	Nihar Khede Budruk.
			<i>Táluka Kalvan.</i>
		1	Dahiwad.

P.S.—The powers herein conferred confer no privileges as owner of the land.

By order of His Excellency the Right Honourable the Governor in Council,

J. NUGENT,

Acting Secretary to Government.

PUBLIC WORKS DEPARTMENT.

Bombay Castle, 25th January 1882.

No. 2.—The following Notification by the Government of India is republished for information :—

“Fort William, the 14th January 1882.

No. 20.—Lieutenant C. R. Hoskyn, R.E., Deputy Examiner of Accounts, is transferred from the Indus Valley State Railway to the Office of Examiner, Public Works Accounts, Bombay.”

By order of His Excellency the Right Honourable the Governor in Council,

C. J. MERRIMAN, Colonel, R.E.,

Secretary to Government.

(RAILWAY.)

Bombay Castle, 25th January 1882.

No. 6.—Mr. E. H. Hallum, Executive Engineer, Third Grade, is transferred from the Dhoud and Manmád Railway to the Southern Marátha Railways.

Mr. Hallum will remain in charge of the works in progress on Capital Account on the former line until they are completed.

No. 7.—With reference to Railway Department Notification No. 57, of the 7th December 1881, Lieutenant J. Burn-Murdoch, R.E., is transferred from the Office of the Consulting Engineer for Railways to the charge of the Sátára Division, Western Deccan Railway Survey, with effect from the 4th February 1882.

By order of His Excellency the Right Honourable the Governor in Council,

H. F. HANCOCK, Colonel, R.E.,

Joint Secretary to Government.

Miscellaneous Notifications, Appointments, &c.

BY HER MAJESTY'S HIGH COURT OF JUDICATURE.

APPELLATE SIDE.

Under the provisions of Section 43 of Act XIV. of 1869 the Honourable the Chief Justice and Judges of Her Majesty's High Court of Judicature have been pleased to sanction the closing of all the Civil Courts in the Surat District for the ordinary annual adjournment of six weeks from Friday the 5th May to Thursday the 15th June 1882, both days inclusive.

E. MCG. H. FULTON,
Registrar.
Bombay, 19th January 1882.

BY THE COMMISSIONERS.

NORTHERN DIVISION.

Mr. P. H. Dastoor delivered over and Mr. H. Kennedy received charge of the office of District Superintendent of Police, Kolába, in the forenoon of the 30th December 1881.

Camp Ahmedabad, 17th January 1882.

Ráo Sáheb Narayen Wassudeo, Probationary Mámlatdár of Málm in Thána, is confirmed in his appointment.

Camp Ahmedabad, 19th January 1882.

Patel Kalidas Purbudas is appointed a Member of the Táluka Local Fund Committee of A'nand in Kaira, vice Desai Becherdas Veharidas, appointed Member of the District Local Fund Committee, Kaira.

Camp Walad, 21st January 1882.

G. F. SHEPPARD,
Commissioner, N. D.

BY THE COLLECTOR OF SALT REVENUE.

Messrs. W. Fowler and H. G. Bulkley respectively delivered over and received charge of the office of the Assistant Collector of Salt Revenue, Albág Range, on the 13th instant, before noon.

A. D. CAREY,
Collector of Salt Revenue.

Camp Harsol, 17th January 1882.

BY THE SURVEY AND SETTLEMENT COMMISSIONER.

Mr. F. I. Hewett, Probationary Assistant Superintendent, Ratnágiri Survey, availed himself from the 7th November last, before noon, of the leave on medical certificate for two months granted him under Government Resolution No. 7280, Revenue Department, dated 2nd ultimo.

Ahmednagar Districts, Camp Wadala, 18th January 1882.

Mr. A. Dalzell, Assistant Superintendent, Revenue Survey, relinquished charge of his duties in the Ratnágiri Survey on the 9th November last, in the afternoon, and proceeded on the furlough for two years granted him under Government Resolution No. 5494, Revenue Department, dated 22nd September last.

Ahmednagar Districts, Camp Karajgaon, 20th January 1882.

T. H. STEWART,
Survey and Settlement Commissioner.

BY THE CONSERVATOR OF FORESTS.

NORTHERN DIVISION.

Mr. W. G. Betham, Assistant Conservator of Forests, First Grade, Kolába, delivered over and Mr. A. D. Wilkins, Assistant Conservator of Forests, Second Grade, received charge of the District Forest Office, Kolába, on the 7th January 1882, before office hours.

A. T. SHUTTLEWORTH,
Conservator of Forests, N. D.

*Camp Samli, Panch Maháls,
23rd January 1882.*

SOUTHERN DIVISION.

Messrs. M. D'Cruz and J. M. Fernandez respectively delivered over and received charge of the office of the Sub-Assistant Conservator of Forests, Northern Division of Kánara, on the 6th January 1882, before office hours.

W. PEYTON, Colonel,
Conservator of Forests, S. D.

*Camp Ron, Dhárwár Districts,
18th January 1882.*

BY THE SURGEON-GENERAL OF HER MAJESTY'S FORCES IN BOMBAY.

No. 4.—The following transfers are ordered:—

<i>Apothecaries.</i>	<i>From</i>	<i>To</i>
A. P. Rodrigues, No. 68 (Assistant).	Civil Medical Department.	Army Medical Department.
W. G. McEvoy, No. 99 (Assistant).	Army Medical Department.	Civil Medical Department.

Hospital Assistants.

Gunput Geer, No. 134 (Second Class).	General Duty, Presidency.	Civil Medical Department, temporary, General Duty, Presidency.
* Crishnaji Chowan, No. 211 (Third Class).	Lock Hospital, Belgaum.	

Pupils.

* Solomon Aaron, No. 312 (Passed).	25th Native Infantry.	6th Native Infantry.
* Shaik Mohideen, No. 102.	6th Native Infantry.	25th Native Infantry.

No. 5.—The undermentioned have been granted leave from date of departure:—

First Class Hospital Assistant Shaik Abdool Raymon, No. 16, six months' sick leave.

Second Class Hospital Assistant Patanaswamy (Madras Establishment), six months' sick leave.

Third Class Hospital Assistant G. A. DeSouza, No. 203, two months' leave of absence.
Native Medical Pupil Gungaram Bhosley, No. 9, twenty-one days' sick leave.

No. 6.—The remaining portion of the leave granted in Notification No. 106 of 1881 to Assistant Apothecary W. G. McEvoy, No. 99, is cancelled.

No. 7.—The undermentioned Native Medical Pupil is allowed to resign the Service:—

Hiraswamy, No. 14.

* Travelling by rail, road, or steamer, as the case may be, at the public expense.

By order of the Surgeon-General,
W. GRAY, Surgeon-Major,
Secretary.

Bombay, 24th January 1882.