

THE

BOARD OF REVENUE,

TO THE

Honorable the Governor in Council,

SENT HOME TO THE

COURT OF DIRECTORS,

Dated 16th March, 1835.

VOLUMES 59 to 61.

MADRAS:

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TITLE TO THE GENERAL REPORT.

Dated 16th March 1835.

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General Report to the Right Honorable Sir F. ADAM,
Governor in Council,
per Ship "_____" , dated
16th March 1835.

To
THE RIGHT HONORABLE SIR FREDERICK ADAM,
Governor in Council.

RIGHT HONORABLE SIR,

Para 1. We have the honor to submit for the information of Government and of the Honorable Court of Directors the annexed Report of our Proceedings on the administration of the Revenue during the past year arranged in the usual order.

GANJAM.

SETTLEMENT OF AUMANIE TALOOKS FOR FUSLY 1242.

2. On the 7th April we submitted to Government the following Extract from our Proceedings under date the 3rd of that Month.

Proceedings, in Cons., 3rd April 1834. 'Read again the letter from the Collector of Ganjam noted in the margin forwarding the Accounts of the Aumanie Talooks in that

26th Novr., in Cons., 12th Decr. 1833. 'District for Fusly 1242.'

In Cons., 20th June 1833. 'The following Abstract Statement shews the Demand Collection and Balance, on account of the different items composing the settlement for the year, the particulars of which were reported upon by the Collector under date the 6th June last.'

	Demand.			Collections within the Fusly.			Balance.	
	RS.	A.	P.	RS.	A.	P.	RS.	A. P.
Land Revenue	2,66,333	15	7	2,51,497	7	8	41,836	7 11
Cocoanut Topes	1,775	9	2	1,530	15	9	244	9 5
Moturpha	9,126	9	8	9,053	14	1	72	11 7
	2,77,236	2	5	2,62,032	5	6	15,153	12 11

RS.	A.	P.
15,153	12	11
13,279	12	1
1,874	0	10
1,874	0	10
639	7	3
1,234	9	7

'Of the balance shewn in the above Statement Rupees 13,279-12-1 were realized by the date of the Collector's report, the amount then outstanding being Rupees 1,874-0-10 of which the Collector expected that 639-7-3 would be forthcoming in the course of two Months, the remainder amounting to 1,234-9-7 he considers desperate. A full explanation of every item composing this balance is given by the Collector in the report under consideration, and the Board resolve to recommend, under the circumstances therein detailed, that authority may be granted for writing off the amount to profit and loss.'

Statement No. 1.	Rs.	A.	P.
Column 7. Current	2,53,028	7	5
Do. 6. Arrears	2,291	9	3
Do. 8. Extra Revenue and Advances.	34,645	8	9
	2,89,965	9	5

Statement No. 2.
Column 6.
Charges 18,115 1 0

'The total collections within the fusly on account of the Aumanie Talooks inclusive of Arrears, Advances and Moturpha amounted to Rupees 2,89,965-9-5. The charges collection for the same period amounted to Rupees 18,115-1-0 being Rupees 6½ per cent. of the Gross Collections.'

3. A copy of the foregoing Proceedings we transmitted to the Collector on the 7th April.

In Cons., 14th April 1834.

4. In reply we received from Government the following Extract from the Minutes of Consultation under date 11th April.

Minutes of Cons., 11th April 1834. "The Governor in Council is pleased to authorize the balance of Rupees (1,234-9-7) one thousand two hundred and thirty four, Annas nine and Pies seven to be written off to profit and loss."

5. A copy of the foregoing was transmitted to the Collector on the 14th April.

SETTLEMENT OF AUMANIE ESTATES FOR FUSLY 1243.

6. On the 28th November we submitted to Government the following Extract from our Proceedings under date 20th of that Month.

Proceedings, in Cons., 20th Novr. 1834.

'Read again letter from the Collector of Ganjam dated the 25th September 1834 forwarding the Accounts of the Aumanie Estates in his District for Fusly 1243.'

In Cons., 20th Octr. 1834.

Fusly 1242.			Fusly 1243.			Increase.		
Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
2,66,333	15	7	2,80,059	6	10	13,725	7	3

Rs.	A.	P.
15,135	13	11
1,410	6	8
13,725	7	3

'In the settlement of the Land Revenue

'of the Aumanie Estates for Fusly 1243, there

'was a net increase over that of Fusly 1242 of

'Rupees 13,725-7-3; the result of a gross

'increase of Rupees 15,135-13-11 and a gross

'decrease of Rupees 1,410-6-8.'

'The increase is stated by the Collector to have been occasioned by a careful examination of the Curnums' Accounts for the last 15 years, whereby he was enabled, he observes, to obtain a tolerably correct knowledge of the land cultivated by each Ryot the whole extent of cultivation in each particular sort of Grain, the selling price and the Circar share throughout the above period.'

'The assessment in former Fuslies he states it had been usual to fix at one gross sum for the Village upon the basis of former collections. The increase is attributable also to the discovery and bringing to account of concealed cultivation; and to the bringing to the public account also, under the head of Jeroytee Circar, land encroached upon by Enamdars the assessment on which had hitherto been added to the Cuttoobuddy payable by them; the increase on this account is of course merely nominal there being a corresponding deficiency in the Enamdars' payments as hereafter explained.'

'Although the enquiry into the Curnums' Accounts instituted by the Collector in the formation of the Settlement of Fusly 1243 was an improvement on the mode of settlement practiced in former years yet it is clear that much more remains to be done before the actual

'resources of the different Villages can be correctly ascertained. It is obvious that the Curnums Accounts cannot be depended on and to form a settlement upon such data without an examination of the lands must, there is every reason to believe, lead to incorrect results as to the proper amount of assessment for the year. It does not appear that in Fusly 1243 any examination of the lands took place except a very partial one confined to special cases, but that the settlement was made at the Cutcherry with reference only to the Curnums Accounts. It appears to the Board that the true resources of the several Villages can only be ascertained by a survey and viewing the system of revenue settlement which has hitherto obtained in Ganjam, the direct effect of which has been to keep entirely from the local Authority any information as to the real resources of the Country, they are of opinion that an actual survey of the lands becomes more necessary, and that no measure short of it will place the Government in possession of the information in this respect which it is so important and desirable to obtain. The partial survey made by Mr. Cazalet is open to this serious objection that the chief agents employed were the Curnums whose Accounts can of course be no more depended on than their Accounts of cultivation and produce.'

'The decrease of 1,410-6-8 consists of two items one of Rupees 563-1-6 and the other

Rs.	A.	P.
563	1	6
847	5	2
1,410	6	8

Berlinghee.
Ackoordah.
Byree.
Cornee.
Lunjapillee.

'of Rupees 847-5-2. The first item is the amount of remission granted to the Ryots of the 5 Villages noted in the margin who the Collector states had been reduced to great poverty by the unfavorable season of 1242 and could only be brought to return to their cultivation by the encouragement afforded by this remission. Under these circumstances the measure adopted by the Collector was proper, but it would have been satisfactory to the Board to have known the causes which peculiarly affected these Villages in Fusly 1242 more than others. The four first are situated in different Estates, and

'Lunjapullee would appear a separate and independent Village. The following Statement shews the amount of decrease in each.'

	Rs.	A.	P.
*Birlinghee	248	1	11
Ackoordah	22	0	0
*Bhyree	203	6	1
Cornee	29	9	6
*Lunjapully	60	0	0
Total..	563	1	6

'It appears from the detailed Statement of the Settlement that 3* out of the 5 Villages were rented in the gross, and that the decrease was in fact a rent for a lower sum than in the previous fusly and not a remission in favor of individual Ryots who had suffered from the adversity of the season of Fusly 1242. It appears to the Board moreover unaccountable that one adverse season should have had the effect of inducing the Ryots to desert their Villages or excite in them so great a reluctance to return when the prospect of a better season had opened upon them. The second item of decrease is thus explained. Mr. Bayard discovered encroachments by the Enamdars on the Circar land to the extent of Rupees 847-5-2 and added this sum to the Cuttoobady payable by the Enamdars. Mr. Ogilvie in the Fusly under review deducted the above sum from the amount of Cuttoobady and brought the excess land to account under the head of Jeroytee land by which a decrease appears under the head of "Lands occupied by Individuals" of the said sum of 847-5-2 and forms part of the gross increase before noticed.'

'The Board approve of this arrangement of the Collector and they are happy to learn that so far from the increase effected in the land settlement being forced and burthensome the settlement of the current fusly has been further increased by voluntary agreements to the

‘extent of Rupees 20,000. From the detailed Statement No. 1 it seems that out of the settlement of Rupees 2,81,835 the greater proportion viz., 2,07,985-6-4 was Ryotwar and the remainder on rents excepting Rupees 188-6-3 which was settled on the produce in one Village in the Sonnapoor Estate, the rents however were mostly made with the actual cultivating inhabitants of the Villages.’

‘The amount of the rent of the Cocoanut Trees in the Terrestanum and Munsoorcottah Purgunnahs was Rupees 1,775-9-2 the same as in Fusly 1242.’

‘There was a net decrease of Rupees 104-4-9 in the settlement of the Moturpha Revenue in Fusly 1243 as compared with Fusly 1242 owing to the Weavers and others subject to the tax, having, in consequence of the high price of Grain, abandoned temporarily their usual occupations and hired themselves out as labourers. The Collector expects that the deficiency will be made up next year. It appears however from the detailed Statement No. 2 that the Moturpha Settlement strictly is only 5,482-4-8 the remainder viz., Rupees 3,540-0-3 being fishery rents which are carried to account under the head of Sundry Small Farms and Licenses, The Fishery rents in Fusly 1242 were Rupees 3,827-8-0 and the Moturpha Rupees 5,299-1-8 shewing a small increase in the Moturpha in Fusly 1243 of Rupees 183-3-0 and a decrease in the Fish Rents of 287-7-9.’

	RS.	A.	P.
Land Revenue and Cocoanut trees	2,81,835	0	0
Moturpha and Fisheries	9,022	4	11
	2,90,857	4	11
	2,81,835	0	0
	2,74,119	8	3
	7,715	7	4

‘The total demand for the Fusly amounted to Rupees 2,90,857-4-11. The collections on account of the land revenue within the Fusly amounted to 2,58,175-14-3 and were increased up to the date of the Collector’s report to 2,74,119-8-8 leaving a balance of Rupees 7,715-7-4 of which the Collector states his expectation of realizing 5,000 Rupees in the course of 2 or 3 Months and he promises to explain the particulars of the balance which he supposes will eventually remain in his detailed collection report next Month.’

‘The Collections of land revenue up to the close of Fusly 1243 exceeded those of the previous year up to the same period by Rupees 5,147-6-10.’

‘No mention is made in the report of the amount of collections and balance on account of Moturpha but from the Monthly General Statement the Board are led to believe that the balance if any now remaining due must be inconsiderable. The Collector however will report on this point. The Collections within the Fusly amounted to Rupees 4,616-6-7 leaving at that period an uncollected balance of Rupees 865-14-1. The Collections from all sources within the Fusly exceeded those of the previous Fusly by Rupees 1,50,869-2-0 as exhibited in Cols. 22 and 23 of the Demand, Collection and Balance Statement for July last.’

‘The Board consider the result of the settlement of the Government Estates during the Fusly under review to be satisfactory.’

7. A copy of the foregoing Proceedings we transmitted to the Collector on the 27th November.

In Cons., 11th Decr. 1831.

8. The following order was passed by Government under date 5th December.

Minutes of Cons., 5th Decr. 1834.

‘The Governor in Council concurs with the Board of Revenue in considering the result of the management of the Government Estates during Fusly 1243 to be satisfactory.’

‘The alteration in the mode of settlement introduced by the Collector in this Fusly is deserving of approbation but the Curnums’ Accounts alone ought not to be depended upon; and it is very desirable that every check that is available should be used. The settlement should be made as far as possible in the Villages and directly with the Ryots.’

‘A good survey would undoubtedly be of the greatest utility, and when the Collector is fully prepared to undertake the work the Governor in Council will be disposed to sanction the gradual survey of the Amany Villages.’

‘The Governor in Council observes with satisfaction that the settlement of the Current Fusly 1244 exceeds that of Fusly 1243.’

9. A copy of the foregoing was transmitted to the Collector on the 11th December.

MANAGEMENT OF THE VIZIANAGUR ZEMINDARY FOR FUSLY 1242.

10. On the 15th March we submitted to Government the following Extract from our Proceedings under date the 3rd of that Month.

Proceedings, in Cons., 3rd March 1834. ‘Read the following letter from the Collector of Ganjam forwarded 19th Oct., in Cons., 4th Nov. 1833. ing copy of the Sub Collector’s report upon the management of the Vizianagur Zemindary for Fusly 1242.’

Here Enter 19th October 1833, No. 2526.

SETTLEMENT.				In the Settlement of Fusly 1242 there was			
FUSLY 1241.							
	RS.	A.	P.	RS.	A.	P.	
Land Revenue	42,755	1	2				‘an increase of Rupees 150-8-7 compared with
Extra	9,389	14	4	52,144	15	6	‘the Settlement of the previous Fusly of which
FUSLY 1242.							
Land Revenue	42,883	0	4				‘Rupees 127-15-2 occurred in the Settlement of
Extra	9,412	7	9	52,295	8	1	‘the Land Revenue and Rupees 22-9-5 in that
				150	8	7	‘of the Extra sources.’

‘The greater part of the Vizianagur Estate was, in the fusly under review for the first time, given on lease to the Ryots instead of as formerly to Renters. From this change of system if steadily persevered in, the Sub Collector anticipates the greatest advantages to the Zemindary altho’ the past year proved to be exceedingly unfavorable. The Sub Collector has not stated the term of the leases entered into with the Ryots, but the Board presume that they are only for one year.’

‘The current collections within the Fusly amounted to Rupees 46,802-4-5 leaving a balance of Rupees 5,493-3-8 outstanding at the close of the Fusly. Of this sum Rupees 173-9-7 had been realized up to the date of the Sub Collector’s report, of the remaining balance of 5,319-10-1 Rupees 1,474-14-7 is due by Renters and will be recovered hereafter and the remainder (Rupees 3,844-11-6) is recommended by the Sub Collector to be remitted. Of this balance the sum of Rupees 3,657-13-3 is due by 22 Ryany Villages which are alleged to have sustained great loss from the exceedingly unfavorable season, and Rupees 186-14-3 is the balance on extra sources and is stated to be altogether irrecoverable having arisen from the death and desertion of some Moturpha Ryots.’ ‘The Board authorize the Collector to write off from the Accounts the balance of extra revenue amounting to 186-14-3 but as regards the sum of 3,657-13-3 in the 22 Villages they would wish to be informed in what manner the Sub Collector has ascertained that

'this loss was actually sustained, the reason of a loss having occurred in these 22 Villages in particular, and not in the other Villages appears to require explanation. The Board will defer passing final orders regarding this balance till they have received the information now called for.'

	RS.	A.	P.
Gross Collections ...	52,136	5	5
Charges ...	47,500	5	8
	4,635	15	9

TOTAL SURPLUS.			
In Company's Paper ...	27,000	0	0
In Deposit ...	9,631	11	10
In Fusly 1242.	36,631	11	10

'The total collections within the Fusly on account of arrears and current amounted to Rupees 52,136-5-5. The charges including Peshcush Rupees 23,000, amounted to Rupees 47,500-5-8, which being deducted from the gross collections leaves a surplus in favor of the Estate of Rupees 4,635-15-9 which being added to the surplus of Fusly 1241 amounting to Rupees 31,995-12-1, gives a total balance in favor of the Estate of Rupees 36,631-11-10.'

'The Board sanction the charges entered in para 6 of the Sub-Collector's report amounting to Rupees 256-4-6.'

'Resolved that these Proceedings be submitted to Government.'

11. A copy of the foregoing Proceedings we transmitted to the Collector on the 11th March.

12. In reply we received from Government the following extract from the Minutes of Consultation under date 18th March.

"It does not appear that the above proceedings call for any remark."

MANAGEMENT OF THE VIZIANAGUR ZEMINDARY FOR FUSLY 1243.

13. On the 29th November we submitted to Government the following Extract from our Proceedings under date 24th November.

Proceedings, in Cons., 24th November 1834.

'Read again letter from the Collector of Ganjam reporting on the settlement of the Vizianagur Zemindary for Fusly 1243.'

22nd October 1834.

Here enter No. 2473 in Cons., 13th November 1834.

	FUSLY 1242.	FUSLY 1243.	INCREASE.
	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue...	42,883 0 4	43,003 8 0	120 7 8
Extra do. ...	9,412 7 9	9,423 0 5	10 8 8
	52,295 8 1	52,426 8 5	131 0 4

Settlement ...	RS. A. P.
	52,426 8 5
Collection in Fusly ...	51,593 2 5
Subsequently.	305 4 5
	51,898 6 10

Balance ...	523 1 7
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'The settlement of the Fusly was for 52,426-8-5 exceeding that of Fusly 1242 by Rupees 131-0-4. The greater number of the Villages were rented to the Ryots as in the last Fusly. The collections within the fusly amounted to Rupees 51,593 and those made subsequently to Rupees 305-4-5 leaving a balance at the date of the report of Rupees 523-1-7.'

'Of this balance Rupees 400-3-6 are reported to be due by the Renters of the Villages of Bramanapooram and Doosepooram. The explanation given by the Collector of the cause of this balance is not satisfactory; the former Village it would appear was rented for Rupees 1,415 to the same person who had the rent for Fusly 1242, the latter Village was rented, it seems, in Fusly 1242 to the Ryots for the same amount that it was given for in Fusly 1243 to an individual renter named Moodoo Bissoye. The Collector will be pleased to explain the reason of the Village not having been rented to the Ryots in Fusly 1243. Till further explana-

tion on the subject is submitted the Board are not prepared to authorize the balance due on these Villages to be struck off. The remaining sum of Rupees 117-14-11 is due by the Cultivators of 15 Hamlets who are stated to have deserted their Villages, which are situated between Kemedi and Vizianagrum, in consequence of the confused state of the Kemedi Zemindary. This balance appears irrecoverable and the Board authorize its being written off, as also the Moturpha balance of 10 Rupees as recommended by the Collector.'

	RS.	A.	P.
Land Revenue Current...	42,279	8	3
Balance of Fusly 1242 ...	591	13	11
Extra Revenue Current...	9,313	10	2
Tuccavy of Fusly 1243...	2,500	0	0

Charges (with tribute) ...

Surplus of former years ...
Do. of Fusly 1243 ...

Already invested ...
Proposed to be invested ...

Will remain Cash in hand ...

	RS.	A.	P.
Repairs of Tanks...	300	0	0
Collector's Commission ...	563	3	0
	863	3	0

'The total collections within the Fusly, inclusive of Arrears and Tuccavy amounted to Rupees 54,685-0-4. The total charges including Government Tribute to Rupees 47,571-0-11 leaving a surplus 7,113-15-5. The surplus of former years amounted in the aggregate to Rupees 36,631-11-10 making a grand total in favor of the Estate of Rupees 43,745-11-3. The sum of 27,000 Rupees has already been transmitted for investment, and the Board resolve to authorize the Collector to make a further investment of Rupees 14,000 as proposed by him.'

'The Board sanction the items of charges noted in the margin.'

'In the Board's Proceedings of the 3rd March last they called upon the Collector to explain the causes of a loss of 43,659-13-3 which in Fusly 1242, occurred in 22 Ryany Villages. From the report under review it appears that the Sub-Collector took proper measures to ascertain whether this loss had actually been sustained by the Ryots of the 12 Villages and satisfied himself that such had been incurred owing to an unavoidable neglect of cultivation from want of rain. It appears that the Ryots have no means of paying the balance. The Board under these circumstances resolve to authorize the balance of Rupees 3,657-13-3 to be written off.'

'Resolved that these Proceedings be submitted to Government.'

14. A copy of the foregoing Proceedings we submitted to the Collector on the 29th November.

In Cons., 8th Decr. 1834.

15. By order of Government dated 2nd December we were informed that the Governor in Council approved of the foregoing Proceedings.

EXTRA REVENUE FOR FUSLY 1242.

Proceedings, in Cons., 19th June 1834.

16. On the 23rd June we submitted to Government the following extract from our Proceedings under date the 19th of that Month.

8th in Cons., 27th March 1834.

'Read again the letter from the Collector of Ganjam noted in the margin containing his report upon the extra sources of revenue in that district for Fusly 1242.'

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	2,54,814	15 11	2,52,953	0 1	...	...	1,861	15 10
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...
Current Collections	...	...	...	2,54,814	15 11	2,52,953	0 1	...	...	1,861	15 10
Extra do.	...	...	...	2,131	8 11	1,585	1 0	...	...	546	7 11
Arrears	...	...	...	...	...	...	...	...	...	...	...
Total...	...	...	...	2,56,946	8 10	2,54,538	1 1	...	...	2,408	7 9
Charges	...	...	...	23,315	1 5	21,260	2 5	...	...	2,054	15 0
Net Revenue	...	...	...	2,33,631	7 5	2,33,277	14 8	...	...	353	8 9

	RS.	A. P.
Home Consumption	1,48,464	9 0
Inland Sales	1,04,488	7 1
Total...	2,52,953	0 1

	RS.	A. P.
Para 4.		
Decrease in Inland Sales	8,984	1 4
Deduct Increase in Sales for Home Consumption	7,122	1 6

	RS.	A. P.
Net Decrease in Total Collections on account of Salt	1,861	15 10

'1241. The Home Sales therefore in Fusly 1242 are still much below those of Fusly 1240, and the Board trust that as tranquillity has now been restored in Kemedi, the Salt Revenue will improve proportionably. The particulars of the decrease in the 'Charges are given in detail in para 11 of the Collector's report. The 'principal decrease appears to have occurred in the charges of purchase and advances, and in the Salt establishment consequent upon 'the discontinuance of Manufacture at the Nowpadah Pans in the 'fusly under review.'

Sayer.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	60,643	5 7	53,340	14 8	...	...	7,302	6 11
Balance on the 12th July	...	...	...	4,753	14 1	3,803	7 7	...	...	950	6 6
Current Collections	...	...	...	55,889	7 6	49,537	7 1	...	...	6,352	0 5
Extra do.	...	...	...	47	4 0	3	7 7	...	...	43	12 5
Arrears	...	...	...	6,044	12 10	3,826	13 7	...	...	2,217	15 3
Total...	...	...	...	61,931	8 4	53,367	12 3	...	...	8,613	12 1
Charges	...	...	...	1,474	11 5	1,349	9 3	...	...	125	2 2
Net Revenue	...	...	...	60,506	12 11	52,018	3 0	...	...	8,488	9 11

'The decrease in the Sayer Rents was explained in the letter to which the Collector alludes 14th June 1832. 'to have arisen partly from the disturbed state of the District, and 'partly to the prevalence of Cholera. Of the balance of Current 'Revenue outstanding at the close of the Fusly Rupees 3,254-4-6 have been subsequently collected; and of the remainder amounting to 549-3-1 the Collector states 'that Rupees 17-12-3 due by the Renters of Nayera and Pantraporam, 'will be recovered immediately, leaving Rupees 531-6-10 due by the 'Renter of Corasavadah which is reported to be irrecoverable, the 'Renter having absconded and his Security being in confinement by 'order of the Commissioner in consequence of having been concerned 'in the late disturbances. It is not stated whether the Renter is possessed of any property or 'not or whether there are any particular circumstances in his case which would entitle him to 'consideration. The Board do not therefore deem it expedient to recommend that this balance 'be immediately written off from the Accounts. In the event of the reappearance of the Defaulter 'the Collector should take measures for his apprehension with a view of obliging him to make 'good the amount due.'

Sea Customs.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	11,309	14 6	1,665	6 3	...	...	9,644	8 3
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...
Current Collections	...	...	...	11,309	14 6	1,665	6 3	...	...	9,644	8 3
Extra do.	...	...	...	444	9 8	184	8 7	...	...	260	1 1
Arrears	...	...	...	...	...	...	...	...	...	...	...
Total...	...	...	...	11,754	8 2	1,849	14 10	...	...	9,904	9 4
Charges	...	...	...	5,215	4 11	5,052	3 4	...	...	163	1 7
Net Revenue	...	...	...	6,539	3 3	3,202	4 6	...	...	9,741	7 9

'The decrease in the Sea Custom Collections is stated to be owing to the exemption of 'Grain from export duty in the past Fusly under orders of Government dated 20th November '1832.'

Abkarry.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	44,790	0 0	37,109	4 0	...	...	7,680	12 0
Balance on the 12th July	...	...	...	2,416	0 3	7,951	6 6	5,535	6 3	...	...
Current Collections	...	...	...	42,373	15 9	29,157	13 6	...	...	13,216	2 3
Extra do.	...	...	...	...	...	...	...	...	...	...	...
Arrears	...	...	...	5,091	15 10	2,265	10 1	...	...	2,826	5 9
Total...	...	...	...	47,465	15 7	31,423	7 7	...	...	16,042	8 0
Charges	...	...	...	...	...	...	...	...	...	...	...
Net Revenue	...	...	...	47,465	15 7	31,423	7 7	...	...	16,042	8 0

'The causes of the decrease in this branch of revenue were noticed by the Collector in his report upon the Settlement of the Abkarry Rents, and appear to have been the same as those from which the decrease in the same rents proceeded. Of the balance of Fusly 1242 Rupees 5,845-12-8 have been collected previously to the date of the Collector's report leaving Rupees 2,105-9-10 outstanding which will be realized immediately by the sale of Enam lands belonging to the Securities of the Defaulting Renters with the exception of 100 Rupees out of a balance of 145-8-8 due by the Renter of Seeraghur for the Collection of which a little time must be given, as the Renter and his Securities are in very reduced circumstances.'

Sundry Small Farms and Licenses.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	6,357	8 0	6,357	8 0	...	...	...	...
Balance on the 12th July ...	2,530	0 0	2,214	5 0	...	...	315	11 0
Current Collections ...	3,827	8 0	4,143	3 0	315	11 0	...	...
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	...	...	...	...	...	...	...	...
Total...	3,827	8 0	4,143	3 0	315	11 0	...	...
Charges ...	...	...	...	...	...	...	...	...
Net Revenue ...	3,827	8 0	4,143	3 0	315	11 0	...	...

'The balance outstanding at the close of the Fusly is on account of the Cuttoobady payable by the Bessoyes of Purlah Kemedi, the amount of which (Rupees 2,530) is included in the demand under the head of Sundry Small Farms and Licenses, this amount per Annum has been unpaid since Fusly 1239. The total now due being Rupees 9,804-5-0, which the Collector states cannot be realized until tranquillity is permanently restored in that Zemindary.'

Stamps.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	15,092	12 0	10,715	8 0	...	...	4,377	4 0
Balance on the 12th July ...	...	...	...	...	...	...	...	...
Current Collections ...	15,092	12 0	10,715	8 0	...	...	4,377	4 0
Extra do. ...	1,626	15 6	834	15 5	...	...	792	0 1
Arrears...	...	...	...	...	...	...	...	...
Total ...	16,719	11 6	11,550	7 5	...	...	5,169	4 1
Charges ...	12,114	2 4	8,343	9 7	...	...	3,770	8 9
Net Revenue ...	4,605	9 2	3,206	13 10	...	...	1,398	11 4

'The decrease in the Stamp Collections is attributed by the Collector to a great diminution in the number of Suits in the Courts required to be filed on Stamp Paper, and to the circumstance of no Stamp Rowannahs being required in the Sea Custom Department to accompany Grain exported from the District, the duty having been taken off under the orders of Government quoted above. The decrease in the charges was occasioned by there having been less Commission and fewer fees drawn in consequence of the diminution in the Sales.'

Moturpha.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	5,494	14 1	5,299	1 3	...	...	195	12 5
Balance on the 12th July ...	40	6 4	72	11 7	32	5 3	...	...
Current Collections ...	5,454	7 9	5,226	6 1	...	...	228	1 8
Extra do. ...	...	...	...	...	...	...	...	...
Arrears ...	...	...	40	6 4	40	6 4	...	...
Total ...	5,454	7 9	5,266	12 5	...	...	187	11 4
Charges ...	...	...	...	...	...	...	...	...
Net Revenue ...	5,454	7 9	5,266	12 5	...	...	187	11 4

'The balance of 72-11-7 at the close of the Fusly has been since collected.'

Total.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	3,98,503	6 1	3,67,440	10 8	...	...	31,062	11 5
Balance on the 12th July ...	9,740	4 8	14,041	14 8	4,301	10 0	...	...
Current Collections ...	3,88,763	1 5	3,53,398	12 0	...	...	35,364	5 5
Extra do. ...	4,250	6 1	2,608	0 7	...	...	1,642	5 6
Arrears ...	11,136	12 8	6,132	14 0	...	...	5,003	14 8
Total ...	4,04,150	4 2	3,62,139	10 7	...	...	42,010	9 7
Charges ...	42,119	4 1	36,005	8 7	...	...	6,113	11 6
Net Revenue ...	3,62,031	0 1	3,26,134	2 0	...	...	35,896	14 1

BALANCE OF FORMER FUSLIES.

'The balance of Sayer Rent due to the end of Fusly 1239 as noticed by the Board in their

SAYER.			In Cons., 11th March.		
Balance due at the close of Fusly 1239.			RS. A. P.		
Due by the Renter of Nursonnapettah...			1,032	12	11
Pettapoor...			330	12	9
Sooradah ...			956	4	4
2,319 14 0					
Collected in Fusly 1242 ...			29	5	3
2,290 8 9					
RS. A. P.					
1,032 12 11					
29 5 3					
1,003 7 8					

'Difference ... 44 0 0

'This result the Board suppose is attributable to the unfavourable season of Fusly 1242.'

Under the circumstances represented by the Collector the Board recommend that the balance outstanding against the Renter of Putta-poorum may be written off to profit and loss.'

'The balance against the Sooradah Zemindar, the Collector states will be recovered from the premium money offered by Danunjiah Bunje to whom the sale of the Zemindary has been lately confirmed.'

Rupees 956-4-4.
To the Collr., 13th in Cons.,
13th Febr. 1834.

'The Collector in his present report states the balance due by the Amboogam Renter for Fusly 1241 to be 956-5-9. It appears however from Statement B that of this sum 9 Rupees have been collected, and that the actual balance is 947-5-9. The 9 Rupees collected was from the produce of his Enam land. In his report for Fusly 1241 he stated the balance against this Renter to be 956-2-10, and that it was his intention to sell the property of the Renter and Securities which he expected would realize about 400 Rupees. In his present report he states that the property has been sold and the small sum realized brought to account but from the amount of balance still stated to be due it does not appear that any sum has been brought to account on account of the sale of the Renter and Security's property. The balance is the same as it was at the date of the Collector's report for Fusly 1241 excepting the 9 Rupees realized from the produce of his Enam. The Collector will explain this circumstance, and also the reason of there having been "a small sum realized" when he estimated that the sale of their property would realize about 400 Rupees. The Board will not be prepared to recommend the remission of any portion of the balance due by this Renter, till the Collector has reported the extent of loss sustained by the interruption of the Fish trade as mentioned in the 12th para of his report for Fusly 1241.'

ABKARRY.

'The balances of Abkarry Revenue due at the close of Fusly 1242 on account of previous Fuslies amounted to Rupees 2,132-6-3 as noted in the margin. The two first items are due by the Purlah Kemedi Zemindar who was Security for the Renters in the Fuslies in question. The third is due by the Renter of Hautghur for Fusly 1241 whose property and that of his Security has been sold and the balance only reduced by Rupees 5-8-2 leaving Rupees 144-14-0 still due which, as there appear to be no possible means of recovering it and as the balance is inconsiderable the Board think had better be written off from the Accounts and they recommend accordingly that sanction may be granted to the Collector for so doing.'

SUNDRY SMALL FARMS AND LICENSES.

'The balance due on this account from Fusly 1239 as shewn in Statement B is the amount due by the Bessoys of Purlah Kemedi noticed above in para 6 of these proceedings regarding which no further observation is necessary.'

'Ordered that a copy of these Proceedings be submitted for the information and orders of the Right Honorable the Governor in Council.'

17. A copy of the foregoing Proceedings we transmitted to the Collector on the 23rd June.

In Cons., 7th July 1834.

18. In reply we received from Government the following Extract from the Minutes of Consultation under date 8th July.

"From the above proceedings and the report and Statements of the Collector it appears that the net revenue from extra sources in

"Ganjam for Fusly 1242 fell short of the net amount realized in Fusly 1241 by Rupees 35,896, and that compared with Fusly 1240 it is deficient by Rupees

Minutes of Cons., 8th July 1834.

"82,668."

"The disturbed state of a part of the Ganjam District appears to have had a prejudicial effect in the Salt Revenue, the Customs and Abkarry; and the suspension of the duty on Grain caused a decrease of Sea Customs. The suspension of duty having been removed, and the District having been restored to a state of peace and security, it is to be expected that those revenues will improve."

"The Governor in Council observes that the Collections of Sayer in the Sooradah Talook were only Rupees 2-14-8 in Fusly 1242 and the Collections of Abkary only Rupees 4-4-0. The Collector should be called upon to explain particularly the causes of this extreme diminution and to state how the collections are made and what is the amount of the charges incurred."

"It is observed that in this District the fees of the Register, Sudder Ameens, and District Moonsiffs are entered as charges upon the Stamp Revenue which is not usual in other Districts, and appears to be improper. By this arrangement the charges are made to appear in the proportion of 72 per cent. to the Gross Collections. The falling off in the Collections on account of Stamps below Fusly 1240 is observed to exceed 50 per cent. The Collector should be required to make a more particular enquiry into the circumstances which have caused the decrease and to ascertain whether the decrease has been general or has been more or less confined to particular descriptions of Stamps. The necessity of further explanation was pointed out in the Minutes of Consultation dated 12th April 1833."

In Cons., 18th April 1833. "The Statement of the percentage of Charges upon the Gross Collections from all branches, in the printed form of Account enclosed in the Collector's report, appears to be erroneous the proportion is stated to be 356 per cent."

"The Governor in Council authorizes the balance of Rupees (330-12-9) three hundred and thirty, Annas twelve, and Pice nine on account of Sayer outstanding against the Renter of Puttapooram to be written off to profit and loss as recommended in the 10th para of the above proceedings. Also Rupees (144-14-0) one hundred and forty four, annas fourteen on account of a balance of Abkarry due by the Renter of Hautghur for Fusly 1241 as recommended in para 13."

In Cons., 17th July 1834. 19. A copy of the foregoing was transmitted to the Collector on the 17th July with the necessary instructions on the subject.

20. The following letter was addressed to Government under date 27th November.

"I am directed by the Board of Revenue to request that you will submit for the information

To the Chief Secy., in Cons., 27th Novr. 1834.

From the Collr., 19th Septr., in Cons., 9th Octr. 1834.

To do., 27th in Cons., 27th Octr. 1834.

From do., 9th in Cons., 27th Novr. 1834.

In Cons., 17th July 1834.

"of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Ganjam, regarding certain points adverted to in the Minutes of Consultation dated the 8th July last, relative to the management of the extra sources of revenue in that District for Fusly 1241."

"The Collector has accounted for the smallness of the Aumania Collections of Sayer and Abkarry in the Sooradah Zemindary by the disturbed state of the Country. It was found, the Collector states, impossible to rent those branches of revenue, tho' every exertion was made, no person would come forward; the Country was in possession of a lawless set of people, and there was scarcely the semblance of Cirkar Authority in the Zemindary." "The difficulty attending the making of these collections excepting in the case of the revenues being rented to the Zemindar have been strongly pointed out by the Collector in his letter submitting

17th Sept., in Cons., 9th
Octr. 1834.

"tenders for the rents of the current fusly and the Board have been induced upon his representation to authorize his acceptance of the Zemindar's offers, tho' confessedly inadequate, it being certain that the loss would be much greater by the retention of these branches under Sirkar management."

"We are left," "the Collector observes," "entirely to the will of the Zemindars to receive their tenders, or to rent it out at a great reduction. A stranger will scarcely venture to make a proposal, either for the Sayer or Abkarry in a Zemindary if unsupported by the Zemindar. He knows the annoyance he must be often put to, and the bribes he has to offer to the owner of the Country before he can establish his authority in it as an Arrack Merchant. Thousands of difficulties are thrown in his way and the whole year is taken up inquiring into their complaints. I have therefore always preferred, making each Zemindar the renter of his own District even at a decrease of rent, but to do this is sometimes so difficult that this year I almost despaired of renting the Arrack in many places. What has been tendered is the very highest that can now be expected, and this has been obtained by repeated solicitation from the Month of June last; every Month adding perhaps one or two Rupees to the previous offer."

"The Collector explains that the diminution of the Stamp Revenue in Fusly 1242, arose principally from a diminished sale of Stamp Papers for the use of the Courts occasioned partly by the smaller number of Suits instituted, and partly by the custom of Suitors from the neighbouring District of Vizagapatam remitting fees in the shape of Stamp Papers, which were subsequently sold by the Pleaders in the Chicacole Court. It does not appear to the Board how this practice can be easily prevented nor does it appear to them to be particularly objectionable inasmuch as it matters little to Government whether the Stamp Papers used, are purchased in the Zillah of Ganjam or Vizagapatam as far as concerns the general revenue derived from that source."

In Cons., 18th Decr.

21. The following order was passed by Government under date 16th December.

"The Governor in Council is of opinion that, unless a much more satisfactory arrangement can be made next year for the Sayer and Abkary of Sooradah, it will be advisable to put a stop entirely to the Collection of Customs and to suppress the Abkarry within its limits."

"With regard to the practice adverted to in the 3rd para of the above letter the Governor in Council remarks that it is strictly prohibited by Clause 10 Section X, Regulation XIII of 1816. The attention of the Judge of the Zillah Court of Chicacole should be drawn to it in order that it may be prevented in future."

22. A copy of the foregoing correspondence was transmitted to the Collector on the 18th December.

REGARDING THE ATTACHMENT OF THE TUCKALY ESTATE ON ACCOUNT OF ARREARS STANDING AGAINST IT AND THE OTHER MEASURES ADOPTED BY THE COLLECTOR UNDER THE DIRECTION OF MR. RUSSELL.

To the Chief Secy. to Govt.,
in Cons., 8th Sept. 1834.

23. Under date 8th September the following letter was addressed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right

From the Commissioner, 16th
Augt., in Cons., 4th Sept. 1834.

From the Collr., 22nd Augt.,
in Cons., 8th Sept. 1834.

"Honorable the Governor in Council the accompanying letter from Mr. G. Russell the Commissioner in the Northern Circars together with a letter from the Collector of Ganjam reporting his having adopted certain measures under the directions of Mr. Russell and requesting sanction for the payment of certain pensions suggested in Mr. Russell's letter."

"The Board fully concur with Mr. Russell as to the expediency of attaching the Tuckaly Estate, the right of succession to which is doubtful between the Widow and the 2nd Son of the late Proprietor Pudmanaba Deo and which was made over to the widow at the beginning of the last fusly on the condition that she should consider herself a Trustee on behalf of the party who may ultimately be recognized as heir. Mr. Russell states that she is evidently in the hands of persons on whom no dependance can be placed, and he strongly recommends that the Estate may never be given back to her. The Commissioner observes that it is to be regretted that the succession to the Estate did not fall to Gopanaud Deo the eldest son of the late Proprietor who is popular among the people, and has gained the good opinion of the local Authorities, but he states that there is no doubt the right to succeed rests with the Widow, or 2nd Son; both these persons are disqualified; the former by sex, and the latter by age being an infant. Although the Commissioner has not expressly offered an opinion as to the propriety at once of taking the Estate under the Court of Wards, the Board collect from the remarks in the concluding part of para 3 of his letter that such must be the eventual result. An arrear of 27,714-13-1 is at present outstanding, and for which the Estate has been attached, but Mr. Russell states that under good management a single year will clear it of its incumbrances, and the adoption of the measure of taking it under the management of the Court of Wards must then be resorted to. But there are reasons which weigh with the Board for suggesting for the consideration of Government the expediency of adopting this measure at once. Mr. Russell states that the Manager will have to contend against much opposition and intrigue from the widow and her adherents. So long as the Estate remains under attachment the widow will receive no allowance for her support, but in the event of the Estate being taken under the Court of Wards, she will of course be entitled to a sum for her maintenance, and the Board think that her being left unprovided for, as she will be, so long as the Estate is under attachment will only tend to increase her opposition and hostility. To take the Estate under the management of the Court of Wards, it will be necessary to recognize one of the present Claimants, either the widow or the younger son as heir, and the Board think it would be preferable that the widow should be so recognized, leaving the younger son to prosecute his claims before the Court. The recognition of the widow would probably have the effect of disarming her of opposition and hostility to the Collector's management, her sex would disqualify her from ever being placed in the management of her Estate, and a provision would be made for her maintenance as also for that of the two sons. The Estate would appear to be a profitable one, and Mr. Russell states that there is nothing in the situation of it to prevent the Collector exercising an efficient control, and that the establishment of his Authority in it will tend greatly to strengthen his administration in Purlah Kemedi."

"The Board have sanctioned an establishment for the management of the estate as proposed by the Collector with the concurrence of the Commissioner."

"Mr. Russell states that in fixing the allowances to be made to the family it will be necessary to assign something to Gopanaud Deo the elder of the two sons left by the late Zemindar but who, on account of the low caste of his mother is excluded from all claim to the Zemindary. Mr. Russell has not stated the sum which it would be proper to allow."

"The means adopted by the Commissioner for the restitution of the two sons of the Rajah of Chinna Kemedi from the Rajah of Boodrguddah to whose charge they were some years back committed by some Hill Chiefs who had captured the whole family, and the arrangement he had made for the subsistence of the elder son of the Rajah, who is on bad terms with his father, and as to his residence at Chicacole, away from the Zemindary where his presence would in all probability occasion disturbances, appear to the Board to have been very judicious and the result highly satisfactory."

"They also approve of the arrangement made for the liquidation of the balance of revenue due by the Rajah of Goomsur, which is in conformity with the sentiments of Government conveyed in para 5 of the letter from Government under date 11th December 1832. It is satisfactory to observe that the Rajah has paid the Peshcush of Fusly 1243 in full. It appears that Mr. Russell considers that it would be inconsistent with the character of the Government to require the Rajah of Goomsur to support his sister and two concubines who are at present maintained by Government unless they take up their residence with him, and this he apprehends they could not do without great danger of ill treatment. Under the circumstances of the case the Board concur in Mr. Russell's reasoning on the subject and in his opinion that the females should be permitted to remain at Berhampore, their Monthly pensions being reduced as recommended by the Commissioner namely that of the sister from Rupees 50 to Rupees 15, and of the Concubines from Rupees 25 to 10 Rupees each."

"Danoonjai Bonjee it appears complained, and the Commissioner seemed to think with reason, that difficulties had been thrown in the way of his management by the intrigues of Tenka Sharaputnaik who was his father's Dewan, and was then living under the surveillance of the Police at Berhampore. Mr. Russell thought it expedient therefore to require that person to reside at Chicacole which seems to the Board to have been a judicious measure."

"In the 11th para of his letter Mr. Russell expresses his opinion that the two sons of Janardon Sing, the rebel Chief of Sooradah, who surrendered themselves to the Sub Collector, should not be permitted to return to this part of the Country and recommends that they be kept under the surveillance of one of the Tahsildars in the southern part of the District and he adds "By treating them with kindness, their two brothers, now on the Hills will probably be induced to follow their example and give themselves up."

"Mr. Ogilvie states that he knows that the Commissioner's intention was to recommend a small pension for the maintenance of these two persons and recommends that ten Rupees Monthly be allowed to each of them. The Board think that the grant of an allowance to the young men is expedient and beg therefore to suggest that the amount of the pension mentioned by Mr. Ogilvie may be granted to them."

"On reference to the former part of para 12 of Mr. Russell's letter and to the correspondence noted in the margin, it will appear that Rumbadrah Bunge enjoyed a pension from Government of Rupees 50 per Mensem as one of the collateral branches of the family of Veeramah Bunge who had formerly held the Hill Zemindary of Gumsoor. He died in 1821 or 1822 and was succeeded in his pension by his brother Neelembur Bunge a report of whose death and of his having left two sons and a brother was submitted by the Collector of Ganjam on the 6th December 1832. Mr. Russell recommends that of the pension of 50 Rupees enjoyed by Neelembur Bunge Rupees 35 may be continued to his Brother Chuckrader Bunge

From the Collr. of Ganjam, 19th May, in Cons., 1st June 1820.
To Chief Secy. to Govt., 29th in Cons., 29th June 1820.
From do., 18th in Cons., 24th July 1820.
From Collr. of Ganjam, 19th Novr., in Cons., 6th Decr. 1832.
To do., 6th in Cons., 6th do.

From the Collr. of Ganjam, 19th Novr., in Cons., 6th Decr. 1832.

"for the benefit of the family; and the Board request that the Government will be pleased to grant sanction accordingly."

"With regard to the latter part of para 12 of the Commissioner's letter I am directed to refer to the correspondence noted in the margin. It will be thence perceived that on the death of Chuckravarty Narrain Deo of Purlah Kemedi his pension, amounting to Rupees 203-5-4, was continued for the support of his children and his third brother Ramachendra Deo, the pension of the brother in the event of his separating from the children being fixed at Rupees 60 per Mensem."

"On the 8th December last Mr. Ogilvie reported the death of Ramachendra Deo and that he had left an illegitimate son named Janardeen Deo and the mother of this son in a state of destitution. He stated that Ramachendra Deo had previous to his death separated from his brother's children and received separately his pension of 60 Rupees. He was directed by the Board to consult with Mr. Russell regarding the amount of the pension which it would be advisable to continue and Mr. Russell now recommends that the pension of 60 Rupees drawn by Ramachendra Deo be reduced to 10 Rupees per Mensem and granted in the name of the illegitimate son Janardeen Deo. The Board request the sanction of Government accordingly."

In Cons., 20th Octr. 1834.

24. In reply we received from Government the following Extract from the Minutes of Consultation under date 10th October.

"The Governor in Council entirely approves of the attachment of the Tickaly Estate on account of the arrears standing against it. While the Estate is in arrear it will remain under the direct management of the Collector subject to the control of the Board of Revenue, and the Governor in Council sees no occasion for the interference of the Board as Court of Wards on behalf of any particular party. He thinks it expedient however that the same provision should be made for the maintenance of the family of the late proprietor as would be allowed if the Estate were under the charge of the Court of Wards, viz., an allowance equal to 10 per cent. of the permanent assessment or of the sum actually received by Government on account thereof. Of this allowance at least $\frac{1}{4}$ should be assigned for the support of Gopenand Deo, the elder but illegitimate son of the late Proprietor. The remaining $\frac{3}{4}$ may be appropriated for the support of the widow and the 2nd son. The Board of Revenue will issue instructions to the Collector accordingly."

"The Governor in Council entirely approves of the proceedings of Mr. Russell for the purpose of procuring the release of two sons of the Rajah of China Kemedi who in defiance of the law and the authority of the Magistrate had been kept in restraint for many years separate from their family. Mr. Russell justly observes "it were difficult to conceive a case shewing more clearly the weakness of the power hitherto possessed by the local Officers, and the necessity of a more vigorous administration."

"The Governor in Council approves of the arrangement which has been made for the gradual discharge of the arrears due on account of the Zemindary of Goomsur previously to the restoration of Danunjah Bunge, the present Zemindar."

"Under the circumstances represented by Mr. Russell the Governor in Council thinks it would be improper to require of Danunjah Bunge to provide for the maintenance of the females of his family who have hitherto been living separate from him, and that it is not advisable to oblige them to place themselves under his control, lest they should be ill treated. But while

"they are permitted to remain apart from him, their monthly pensions should be reduced as recommended by Mr. Russell to 15 Rupees for the sister, and to 10 Rupees for each of the two concubines."

"The Governor in Council approves of Mr. Russell's orders requiring the Dewan of the late Zemindar of Goomsur to reside at Chicacole."

"The Governor in Council authorizes the allowance of a pension of 10 Rupees a month to each of the two sons of Janardeen Sing who lately surrendered themselves to the Sub-Collector, and desires that they may be treated with kindness."

"The Governor in Council directs that of the pension of 50 Rupees a month enjoyed by Neelumber Bunge of Goomsur 35 Rupees be continued to his brother Chuckender Bunge for the benefit of the family and that 10 Rupees be allowed out of the lapsed pension of 60 Rupees enjoyed by the late Ramchendra Deo of Purlah Kemedi to his illegitimate son Janarden Deo."

25. A copy of the foregoing correspondence was transmitted to the Collector on the 20th October.

26. The following letter was addressed to Government under date 4th December.

"With reference to para 1 of the Minutes of Consultation dated the 10th October last, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Ganjam, and to recommend agreeably to his suggestion that the sum of 4,914-12-0 (being 10 per cent. of the permanent assessment on the Teccaly Estate) may be allotted for the support of the family of the late Zemindar Pudmanaba Deo, and for the use of the Pagoda in the Fort, the Charges of Feasts, and Maintenance of servants &c. in the Temple, in the following proportions viz."

	MONTHLY.	ANNUALLY.
To Croostnachendra Deo, the youngest son and heir and his Attendants...	150	1,800
Neelaputtamahadavee, Widow	100	1,200
Pudmanaba, Mother of Croostnachendra Deo	50	600
Gopenaud Deo, elder son of Pudmanaba Deo	100	1,200
For the use of the Pagoda	...	114-12
Total...	400	4,914-12

27. The arrangement recommended in the foregoing letter was sanctioned by Government under date 19th December and a copy of the foregoing correspondence was transmitted to the Collector on the 22nd of that Month.

SALE OF THE SOORADAH ZEMINDARY.

28. In a letter dated the 13th February 1834 we submitted for the information of the Right

To the Chief Secy. to Govt., in Cons., 13th Feby. 1834.
From the Collector, 3rd in Cons., 16th September 1833.
To do., 16th in Cons., 16th do.
From Mr. G. E. Russell, Commissioner, 14th in Cons., 23th November 1833.
To the Collector, 28th in Cons., 28th November 1833.
From do., 18th Decr. in Cons., 6th January 1834.
To do., 13th in Cons., 13th February 1834.

Honorable the Governor in Council, the correspondence with the Collector of Ganjam noted in the margin, observing that it would be perceived therefrom that at the recommendation of Mr. G. E. Russell the Commissioner in the Northern Circars, the Sooradah Zemindary had been sold

at auction on account of arrears of revenue to Danunjayah Bunge, Zemindar of Goomsur, for the sum of Rupees 8,000.

29. We stated that we had communicated to the Collector our confirmation of the sale.

30. By order of Government dated 22nd February we were informed that the Governor in Council approved of the proceedings reported in the above letter and the correspondence which accompanied it.

31. A copy of the foregoing correspondence was transmitted to the Collector on the 27th February.

STATE OF THE BALANCES OF THE HILL ZEMINDARIES FOR FUSLY 1243.

To the Chief Secy., in Cons.,
22nd September 1834.

5th in Cons., 22nd Sept.
1834.

32. Under date 22nd September we submitted to Government the following letter accompanied by a report from the Collector of Ganjam on the state of the balances of the Hill Zemindaries for Fusly 1243.

"The only Zemindaries, the balances on which appear to call for remark are those of Mundussa and Jelluntra. The balance on the former is Rupees 11,959-2-6 of which the Zemindar has promised to pay 6,000 Rupees within the present month, and the remainder by the end of October. This Zemindary is stated to have suffered very much from want of rain both in Fuslies 1242 and 1243, and the Board are of opinion that the proposed indulgence may be extended to the proprietor."

"The balance due by the Jelluntra Zemindar is Rupees 5,290-6-0 and Mr. Ogilvie observes that the Zemindar has no excuse whatever to offer for so large a balance remaining unpaid, that he has completely mismanaged the country and although the season throughout was very favorable, the produce was pilfered and destroyed through neglect."

"This appears to the Board to be a case of wilful default. The Paishcush on this Zemindary is 7,000 Rupees, of which though the season was very favorable the Zemindar has only paid Rupees 1,709-10-0. Mr. Ogilvie states that the Hill Zemindars are still impressed with the notion that their lands will never be sold, and he requests permission to forward the Kham accounts of certain Villages with the view of bringing them to sale. He states that such a step will be attended with the best effects and that he can hold out no expectation of the balance due by the Jelluntra Zemindar being paid off unless the measure of advertising some of the Villages for sale is adopted. The Board think that this should be done without loss of time, and that if the sum due be not wholly discharged the Collector should proceed to the actual sale. It appears to the Board however that Mr. Ogilvie was remiss in not having attached this Zemindary before the produce was made away with, on the Zemindar failing to discharge his first Kists, especially when his repeated orders and communications both to the Zemindar and his Managers were so entirely disregarded as they appear to have been. Had a timely attachment taken place it is obvious that the greater portion on the whole of the present balance would have been realized."

In Cons., 9th Octr. 1834.

33. The following order was passed upon the above letter under date 7th October.

"The Governor in Council resolves to authorize the Board of Revenue to order the sale of so much of the Zemindary of Jelluntra as may be necessary for the recovery of the arrears standing against the Zemindary. They will instruct the Collector to give notice immediately to the Zemindar of the intended sale and to submit an Advertisement of it for their approval, proceeding in the mean time with all dispatch to prepare the Sub-division Accounts."

"The Governor in Council sanctions the proposed arrangement for the liquidation of the Balance due by the Zemindar of Mundussa."

34. A copy of the foregoing correspondence was transmitted to the Collector on the 9th October.

RESUMPTION OF LANDS IN THE POSSESSION OF THE WIDOW OF THE LATE MR. COLLEY.

35. The following letter was addressed to Government under date 24th November.

"I am directed by the Board of Revenue to request that you will submit for the orders of

To the Chief Secy. to Govt.,
in Cons., 24th Novr. 1834.
28th October, in Cons., 24th
Novr. 1834.
"the Right Honorable the Governor in Council, the accompanying
"letter from the Collector of Ganjam, enclosing a statement shewing
"the names of Europeans possessing lands in that District, and ex-
"plaining the circumstances under which certain lands comprising
"8 Villages are at present retained in possession of the Widow of the late Mr. Colley."

"It appears that the land in question, which measures 36½ Acres, was granted to Mr.

To Government, 5th in Dy. Cons., 6th Feby. 1794.
From do., 15th in Cons., 17th do.
From Mr. W. Balfour, 11th in Cons., 30th June 1796.
To do., 3rd in Dy. Cons., 4th July do.
From do., 5th in Cons., 22nd Augt. do.
To Government, 23rd in Dy. Cons., 25th do. do.
From do., 3rd in Cons., 8th Sept. do.
To Mr. W. Balfour, 9th in Dy. Cons., 12th do. do.
"Colley so far back as 1796 for the purpose of
"being cultivated with exotic plants, as Coffee,
"Cotton, &c., and was made subject to a quit
"rent of 18-11-20 per Annum, payment of which
"was to commence from the 8th year or June
"1804. These conditions have never been in

"any particular fulfilled. Mr. Colley never attempted to introduce the culture of exotic plants,
9th Para. "nor has one Rupee been paid by him for Quit Rent, tho' for what
"reason this has been allowed the Collector states that he has not
"been able to ascertain. The amount of Quit Rent now due for 30 years is upwards of 1,900
"Rupees. The widow of Mr. Colley is stated to be dependant for support, for herself and
"daughter, upon the produce of the 8 Villages abovementioned which the Collector states that
"he understands are yearly rented at 1,500 Rupees. The Board entirely agree with the Collec-
"tor that Mr. Colley possesses no title whatever to the lands, which should have been long since
"resumed in consequence of Mr. Colley having failed to fulfill the conditions on which they were
"granted to him. The Board recommend that the Collector may now be authorized to resume
"them on account of Government, and that in consideration of what he has represented regard-
"ing the condition of the Widow, the demand for the arrears of Quit Rent due may be foregone,
"and the amount written off to profit and loss."

In Cons., 15th Decr. 1834. 36. The following order was passed by Government under date
9th December.

"The condition upon which Mr. Colley was permitted to occupy the lands in question not
"having been fulfilled, the Governor in Council is pleased to order that they be resumed. On
"the representation of the Collector regarding the circumstances of the widow of Mr. Colley, the
"Governor in Council resolves that the arrears of Quit Rent shall be written off. The exact
"amount must be reported for special sanction."

37. A copy of the foregoing correspondence was transmitted to the Collector on the 15th
December.

EMPLOYMENT OF PEONS IN LIEU OF THE SIBBENDY CORPS ORDERED TO BE DISBANDED.

38. The following letter was addressed to Government under date 13th November.

"I am directed by the Board of Revenue to request that you will lay before the Right

To the Chief Secy. in Cons.,
13th Novr. 1834.
In Cons., 2nd Octr. 1834.
"Honorable the Governor in Council, the accompanying letter from
"the Collector of Ganjam, dated the 15th September, forwarding
"Statements shewing the Establishment of Peons he proposes to
"employ in lieu of the Sibbendy Corps ordered to be disbanded con-

"trusted with those hitherto in the service including that body with the financial result of the
"proposed reduction."

"The Board consider the strength of all the establishments proposed to be adequate and
"proper, with the exception of that of the Hoozoor Establishment, which is fixed at 131 Peons
"of all sorts. This number they are of opinion is (with reference to the Hoozoor Establishments

1 Duffadar ...	5	Rupees a Month.
10 Deloyets at 5½ each ...	52½	"
12 Police Peons at 3½ each ...	42	"
8 Peons at 3 each ...	24	"
31	123½	

"in other Districts and making allowance for
"the peculiar circumstances of the Ganjam Dis-
"trict) too large. They would recommend that
"it should be reduced to 100 Peons of all sorts
"and that the decrease should be apportioned
"as shewn in the margin."

	No.	RS.	A.	P.
Proposed ...	661	2,244	8	0
Further reduction ...	31	123	8	0
	630	2,121	0	0
	No.	AMOUNT.		
		RS.	A.	P.
Present Establishment ...	1017	4,856	0	0
Proposed do. ...	630	2,121	0	0
	387	2,735	0	0

"If the above further reduction be made
"the number of Peons for which sanction is
"required will be 630 at a Monthly expense of
"Rupees 2,121-0-0 and the total reduction
"made will be in the number of Peons 387 and
"in the Monthly expense Rupees 2,735-0-0."

In Cons., 1st Decr. 1834. 39. The following order was passed by Government under date
25th November.

"The Governor in Council sanctions the Establishment of Peons for the District of Ganjam
"recommended by the Board of Revenue, viz., 630 of all sorts at a Monthly charge of Rupees
"2,121 according to the corrected Abstract annexed to the detailed list No. 4 submitted by the
"Collector. By this arrangement there will be a reduction of expense to the amount of Rupees
"2,735 per Mensem or Rupees 32,820 per Annum. It is observed that a reduction of Rupees
"1,005 per Mensem or Rupees 12,060 per Annum has already been effected by the abolition of
"the appointment of Commandant of the Sibbendy Corps lately held by Major Nash."

"Referring to the 17th para of the Collector's letter submitted with the above the Governor
"in Council permits him to retain 327 Muskets for the service of the District."

40. A copy of the foregoing correspondence was transmitted to the Collector on the 1st
December.

41. Mr. J. A. R. Stevenson was appointed Acting Collector on the 5th December and
Appointment. Mr. W. A. D. Inglis was appointed Acting Sub Collector on the 22nd
July.

VIZAGAPATAM.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

Vide last Genl. Report, Para 55. 42. In reply to our Proceedings under date 30th December 1833
we received from Government the following Extract from the Minutes
of Consultation dated 22nd February 1834.

In Cons., 6th March 1834.
Minutes of Cons., 22nd Feby.
1834.

ANCIENT ZEMINDARIES.

1. Sungumvulsah &c.
2. Seerupooram under Court of Wards.
3. Madigole.
4. Salloor.
5. Panchipentah.
6. Andra.

PROPRIETARY ESTATES.

1. Condakerla.
2. Streerampooram.
3. Cottacottah.

"The Proprietary Estates were brought to sale; two of them Condakerlah and Streeram-pooram were sold for sums exceeding the balance of Peshcush, the third Cottacottah, was purchased on account of Government for Rupees 11,500 being Rupees 683-5-3 less than the balance of Peshcush; including the charges of attachment the Demand remaining against the Proprietor of this Estate is Rupees 1,719-5-3, and against the Proprietor of Streerampooram Rupees 6,815-10-0."

"The purchase of Cottacottah on account of Government for Rupees 11,500 is sanctioned. The sale of the other two Estates is confirmed, and the Collector is authorized to transfer to the late Proprietor of Condakerla the surplus of purchase money after payment of the balance of Peshcush."

	Balance	1st Novr.
Sungumvulsah...	82	13 6
Seerupooram ...	1,237	14 9

"On the six Ancient Zemindaries in arrear for Fusly 1242, two Sungumvulsah and Seerupooram, are under the charge of the Court of Wards."

"Of the remaining four Zemindaries the balance against Madigole was most considerable,

MADIGOLE.		
	RS.	A. P.
Balance of		
Fusly 1242...	26,864	14 0
Do. 1241...	29,952	12 9
Total...	56,817	10 9

"and there was a large arrear against it for the preceding Fusly. It was therefore very properly determined to bring it to sale and it was purchased on account of Government for Rs. 1,000. The purchase is approved and sanctioned. The Governor in Council observes that the Commissioner Mr. Russell is of opinion that the possession of this Zemindary will greatly strengthen the hands of Government. It is

"represented to be for the most part open and easy of management."

SALLOOR.		
	RS.	A. P.
Balance of Fusly		
1242...	8,563	0 6
Do. 1241...	21,486	2 1
Do. 1240...	9,950	13 5
Total Balance...	40,000	0 0

"The amount of the balance of Peshcush for Fusly 1242 and of arrears of previous years against the Zemindary of Salloor has been advanced by the Zemindary of Boobily and is in deposit in the Treasury under an arrangement for the transfer of five Villages which is approved and recommended for sanction by Mr. Russell, and will be confirmed by the Board of Revenue as soon as the Sub-

"division accounts are submitted."

PANCHEPENTAH.		
	RS.	A. P.
Balance of		
Fusly 1242 ...	2,419	8 11
Do. 1241 ...	5,100	2 1
Total Balance ...	7,519	11 0

"The Zemindary of Panchepentah is deeply in arrear, but being a Hill Country it cannot be sold and is kept under attachment with the concurrence of the Commissioner."

"By the sale of the above Estates and the arrangement respecting Salloor the balance of Fusly 1242 is reduced to Rupees 31,177-7-10 exclusive of charges of attachment."

"This result and the arrangements which have been made for the recovery of arrears, the Governor in Council considers highly satisfactory, the successful administration of the revenue under the adverse circumstances noticed by the Board of Revenue is evidently to be attributed to the impression produced by the energetic and able measures of the Commissioner and to the judicious conduct of the Collector under his instructions."

"In the settlement of the lands under aumany management there was a decrease in Fusly 1242 below the preceding year of Rupees 16,035-2-7 owing to the adversity of the season, but the collections were made with punctuality, and the difference in the amount realized on account of current revenue was only Rupees 1,785 less than in Fusly 1241. The whole amount collected on account of current and arrears fell short of the collections of Fusly 1241 by only Rupees 4,039, a result which is creditable to the management."

"The Right Honorable the Governor in Council sanctions the purchase of the Estate of Maringhy on account of Government for the sum of Rupees 500."

MONTHLY CHARGES.

	RS.	A.	P.
Maringhy ...	154	0 0	
Madigole ...	226	0 0	
Vamalapoody and Cottacottah	142	0 0	

"He also sanctions the Establishments for the management of Maringhy, Madigole and Vamalapoody and Cottacottah jointly at the charges noted in the margin."

"The Governor in Council highly approves of the attention which Mr. Mason is giving to the reform of the Establishments, and he hopes that with the assistance and instructions of the Commissioner he will be able to render them efficient."

43. A copy of the foregoing was transmitted to the Collector on the 6th March.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

Vide Para 39 of last Genl. Report.

In Cons., 6th March 1834.

44. In reply to our Proceedings dated 2nd December 1833 we received from Government the following Extract from the Minutes of Consultation dated 22nd February.

"The Right Honorable the Governor in Council regrets to observe a decrease in the Gross Collections of every branch of extra revenue in this District, excepting that derived from the sale of Stamps in which there was an increase in consequence of the establishment of the Native Court at Vizagapatam. The decrease in the Salt Revenue, Land Customs and Abkary, since Fusly 1240 is very considerable."

"The management of the Salt Revenue appears to have received very little attention before the present Collector took charge of the District, and it would seem that a degree of irregularity prevailed in this Department which the Governor in Council cannot but consider very dis-creditable to the preceding Collector Mr. Gardiner. The Right Honorable the Governor in Council trusts that as the attention of the present Collector has been particularly directed to the correction of the defects and irregularities which he found prevailing in the system of management, it will be greatly improved under his care. It is remarked that the charges of superintendence and sale were considerably greater in Fusly 1242 than Fusly 1240 though the collections were much less."

"The small amount of the Moturpha Revenue in his District appears to call for inquiry."

45. A copy of the foregoing was transmitted to the Collector on the 6th March.

COMPENSATION TO THE OWNERS OF CERTAIN GROUND SITUATED NEAR DIBBALAPOLLAM OCCUPIED
FOR THE MILITARY PURPOSES.

46. On the 19th September 1833 we submitted to Government a letter from the Collector of Vizagapatam dated the 21st August 1833 requesting sanction for granting compensation to the owners of certain Ground situated near Dibbalapollem partly belonging to the Waltair Estate and partly Maunium land attached to several small Pagodas which he stated had been fixed upon by the Officer Commanding the Regiment of Native Infantry at that station for hutting ground for the corps.

47. In the year 1831, a portion of Ground composing the Company's Washing Green was ordered by Government to be allotted, with one of the Commercial Godowns, for the accommodation of the Corps then stationed at Waltair. As the Collector did not state that he had received any requisition for additional space for hutting Ground from the Officer Commanding the Northern Division on the present occasion we suggested that in the first instance a reference should be made to the proper Department for the purpose of ascertaining whether the additional extent of Ground specified in the statement submitted by the Collector was required for Military purposes, and if so, whether temporary or permanently.

48. In reply we were informed under date the 1st November 1833, that it had been ascertained that the Ground, specified in the letter of the Collector of Vizagapatam dated 21st August 1833, was required permanently for Military purposes.

49. With reference to the above we submitted for the information of Government under date 3rd February 1834. Statement from the Collector of Vizagapatam exhibiting the amount of compensation to be given to the owners of the ground therein alluded to and requested the sanction of Government for the remission as therein shewn of Rupees 138-8-0. But of which we observed that Rupees 35 was an annual remission in favor of Stree Bheemaswaraswamy on account of land occupied by the Military to be paid from Fusly 1243 in perpetuity to the several parties concerned, and suggested that the amount should be debited to the Military Department. Sanction for which was granted under date 4th March and communicated to the Collector on the 6th of that Month.

REGARDING VEERABUDRA RAUZE AN INHABITANT OF THE JAYPOOR ZEMINDARY WHO HAS BEEN FOR SOME TIME PLACED UNDER RESTRAINT IN THE CHINGLEPUT DISTRICT.

50. The following letter was addressed to Government under date 20th November.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Vizagapatam recommending the abolition of the establishment of Peons at present entertained for the custody of Veerabudra Rauze an inhabitant of the Jaypoor Zemindary of the Vizagapatam District, who has been for sometime placed under restraint in the Chingleput District, together with copy of a reference made upon the subject to the Collector of Chingleput and his reply."

"The Board recommend that the reduction suggested by Mr. Maclean may be carried into effect, two Peons being retained out of the Guard of 1 Duffadar and 5 Peons at present employed. They would wish to be informed whether it is the intention of Government that Veerabudra Rauze should be still confined to the town of Madrantacum, or allowed to reside in any part of the Chingleput District he may prefer under the surveillance of the Police."

"The Board recommend also that as suggested in the concluding para of Mr. Arbuthnot's letter a consolidated allowance of 35 Rupees may be given to him whereby a saving will be effected of Rupees 3-1-2 per Mensem."

51. The following order was passed by Government under date 5th December.

"Referring to the account of this person which is given in Mr. Russell's report dated the 18th instant the Governor in Council concurs in the opinion therein expressed that he should not be set at liberty, and he thinks that he should still be confined to the town of Madrantacum as heretofore. If the Collector of Chingleput is satisfied that two Peons are sufficient to maintain the necessary surveillance over him to preventing his quitting the town, the guard may be reduced accordingly, but not otherwise. The Governor in Council does not wish any alteration to be made in his personal allowance."

52. A copy of the foregoing correspondence was transmitted to the Acting Collector of Vizagapatam and to the Collector of Chingleput on the 11th December respectively.

REFUND OF A CERTAIN SUM THE PROCEEDS OF THE MOCASSA VILLAGE OF PAUDRUNGY WHICH WAS REMITTED TO THE COLLECTOR TO BE CREDITED IN PAYMENT OF A BALANCE DUE TO GOVERNMENT ON THE SURVASIDDY AND VAMOOLOPOODY ESTATES.

53. The following letter was addressed to Government under date 25th November.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council, the accompanying letter from the Sub-Collector in charge of Vizagapatam, and to recommend under the circumstances therein stated, that he may be authorized to repay to the Acting Judge of Chicacole the sum of Rupees 13,491-8-0 the proceeds of the Mocassa Village of Paundrunghy during its attachment by order of the Court and which was remitted to him by the Zillah Judge of Chicacole to be carried to the liquidation of a balance of Paischush due to Government on the Survasiddy and Vamoolapaudy Hoondahs, the Proprietor of which was also Proprietor of the Mocassa Village of Paundrunghy. The title to the whole landed property including the Village of Paundrunghy has been disputed by the half brother of the recognized Proprietor, and a suit filed by the former in 1828 is now pending before the Provincial Court. In July 1832 the Sudr Adawlut directed the proceeds of the Paundrunghy Village to be kept in deposit till the suit was decided, but on the 25th August last, without advertance to the previous order of July 1832 they directed the amount realized from the Village in question to be paid to the Collector of Vizagapatam in liquidation of the arrear of Paischush due to Government on the Vamoolapoody and Survasiddy Hoondahs. An application has now been made to refund this sum, but as the Board have reason to think that the amount has already been carried to account, the sanction of Government is necessary for its repayment, and they beg to recommend that it be granted accordingly."

In Cons., 11th Decr. 1834.

54. Under the circumstances represented in the above letter the Governor in Council under date 5th December authorized the refund of Rupees 13,491-8-0.

55. A copy of the foregoing correspondence was transmitted to the Collector on the 11th December.

RESTORATION OF THE ANCIENT ZEMINDARY OF MADIGOLE TO THE LATE PROPRIETOR.

56. The following letter was addressed to Government under date 10th November.

To the Chief Secy., in Cons.,
10th November 1834.
16th Octr. in Cons., 10th
November 1834.

	RS.	A.	P.
Arrears ...	56,817	10	9
Charges ...	33	11	9
	56,856	6	6

Proceedings of the Board, in
Cons., 30th December 1833.

"I am directed to request that you will submit to Government the accompanying letter from the Collector of Vizagapatam forwarding a letter from Mr. Arbuthnot and a Petition from the Ex. Zemindar of Madigole praying that his ancient Estate which was sold on account of arrears Rupees 56,856-6-6 of Peshcush may be restored to him on his paying the amount of arrears. This Estate was put up in Public Sale on the 4th September 1833 and purchased by Government for Rupees 1,000 as has already been reported to Government."

"The President has recorded a Minute on the subject of this reference which is submitted for the information of Government. The Board entirely concur in Mr. Russell's view of this case. The great object of Government they conceive to have been attained namely that of counteracting the erroneous impressions which up to the period of the late commission had pervaded the minds of the ancient Zemindars of the Northern Circars of the non-liability of their Estates to sale for arrears. Having attained this object, for evidence of which it is scarcely necessary to go further than the Petition now received from the Madigole Zemindar, the Board think that although there may be some pecuniary advantage in pursuing an opposite course, it is but consonant to the dictates of a wise and liberal policy to restore an ancient family to its hereditary possessions and privileges when the cause has ceased to exist which rendered the act of deprivation just and necessary. The Madigole Zemindar appears prepared to pay off his balance, and as it is an object if the Government should determine to restore his Estate to him, that it should be done at as early a period of the season as possible, the Board beg to submit the application of the Madigole Zemindar for the early and favorable consideration of Government."

In Cons., 17th Novr. 1834.

57. The following order was passed by Government under date 14th November.

"The Governor in Council is pleased on the recommendation of Mr. Russell and the Board of Revenue and for the reasons stated by him and by the Board to sanction the restoration of the Ancient Zemindary of Madigole to the late Proprietor on his discharging the arrears for which it was brought to sale. It should be distinctly explained to the Zemindar that this measure is sanctioned as an indulgence. The restoration will have effect from the commencement of the current fusly."

58. A copy of the foregoing correspondence was transmitted to the Collector on the 17th November.

RELATIVE TO THE LIABILITY OF MR. JOHN MACKENZIE AS SECURITY FOR THE BALANCE OF RENT DUE ON ACCOUNT OF CERTAIN VILLAGES IN THE VIZIANAGRUM ZEMINDARY.

To the Chief Secy. to Govt.,
in Cons., 19th May 1834.

59. The following letter was addressed to the Chief Secretary to Government under date 19th May.

From the Collr. of Vizagapatam, 15th Feby. in Cons., 3rd March 1834.

To do., 17th in Cons., 17th March do.

From do., 30th April in Cons., 12th May do.

	RS.	A.	P.
Principal ...	4,390	10	1
Interest ...	1,952	3	1
Total...	6,342	13	2

8 Villages Zemindary Vizianagram.
2 Potum.
1 Bogaporam.

"It was found necessary eventually for the Collector to sue the Renter and his Security for the recovery of a balance of rent with interest and the suit terminated it will be observed on a decision of the Court exonerating Mr. Mackenzie from his responsibility as Security on the ground of nonage. This was the plea on which Mr. Mackenzie rested his right of exemption from liability."

"Mr. Mackenzie has since addressed the Board offering to liquidate the amount due on account of Principal and Interest of the rent if a period of two years is allowed in consideration of the embarrassed state of his affairs and the Board propose with the concurrence of Government to accept his offer provided he will execute a Bond to that effect and agree to pay a moiety of the amount at the end of the first year and the remainder at the close of the second."

60. Under date 23rd May the Governor in Council approved and sanctioned the arrangement proposed in the foregoing letter, a copy of which, and of the orders of Government was transmitted to the Collector on the 26th May.

DEBT DUE TO GODA SOORIA NARRAIN ROW BY THE ZEMINDAR OF VIZIANAGRUM.

61. In a letter from Government dated 22nd February 1834 we received a Petition from G. S. Narrain Row praying for the payment of interest due to him by the Zemindar of Vizianagram on the Bonds and enclosing copies of his former Petition on the subject to Government; with a request that we would give particular attention to his case in our proceedings on the management of the Vizianagram Zemindary for Fusly 1242.

62. With reference to which and to the letter from Government dated 22nd August 1833 we submitted under date 18th September the letter from the Acting Collector of Vizagapatam noted in the margin reporting his having paid to Goday Sooria Narrain Row from the surplus collections of the Vizianagram Zemindary Rupees 1,20,000 being the amount of two instalments on account of the debt due to him by the Zemindar of Vizianagram.

MANAGEMENT OF THE ZEMINDARY OF VIZIANAGRUM FOR FUSLY 1242.

63. On the 13th January 1835 we submitted to Government the following Extract from our Proceedings under date 29th December.

Proceedings, in Cons., 29th Decr. 1834.

13th Feby., in Cons., 8th May 1834.

"The Board proceed to consider the report of the Collector of Vizagapatam upon the management of the Zemindary of Vizianagram for Fusly 1242."

"The following Statement shews the particulars of the Settlement of Fusly 1242 compared with that of the preceding Fusly."

'On the 29th January 1822 (Fusly 1231) the Zemindar gave fresh Cowles reducing the rent of these Villages and making the tenure permanent. D. Vencataputty Rauze on his part executing a counter agreement engaging to shew and put the Zemindar in possession of a considerable amount of a concealed treasure, in default of which the second Cowles were to become null and void. The reduced permanent rent under these Cowles is hereunder exhibited.'

	Rent as per 1st Cowle.	Reduced permanent rent.	Decrease.	Per Centage.
Pollapully	3,900	2,200	1,700	43 $\frac{1}{2}$
Rajapulava	300	200	100	33 $\frac{5}{16}$
Vellunkypeddypollem	2,250	1,030	1,220	54 $\frac{3}{16}$
Tandeetoro	2,274 12/16	2,020	254 $\frac{1}{2}$	11 $\frac{3}{16}$
	8,274 12/16	5,450	3,274 $\frac{1}{2}$	37 $\frac{1}{2}$

'The two first Kists of Fusly 1232 were paid by D. Vencataputty Rauze according to the terms of the 1st Cowle, but he then put forward a claim to pay only the reduced rent of the 2nd Cowle, asserting that this Cowle was not granted by the Zemindar on the condition stated, of putting him in possession of certain treasure, but in consideration of his having paid him a Nuzzer of 10,500 Rupees and that the Counter-agreement before noticed as having been executed by Dantla Vencataputty Rauze was a forgery. Upon this, the Zemindar preferred a summary Suit before the Collector for the rent upon the original Cowle, and thus obtained payment of the remaining Kists of Fusly 1232.'

'In Fusly 1233 the Zemindar recovered his rent by distraint. In Fusly 1234 he again resorted to a summary Suit. The then Collector Mr. Bayard decided against him, and decreed that he was entitled only to the rent stipulated in the 2nd Cowle. This decision was confirmed by the Zillah Court on Appeal, and the Zemindar then determined to bring the question forward for decision, by the institution of a regular Suit. He accordingly in the year 1827 sued Dantla

O. S. No. 11 of 1827.

Tarana and Pardeeva, Fuslies 1234 and 1235.

'Vencataputty Rauze in the Provincial Court for the amount of two years' rent of the Village of Pollapully, viz., 3,900 Rupees per Annum according to the terms of the first Cowle. The execution of the 2nd Cowle having been admitted by the Zemindar but only on certain conditions which D. Vencataputty Rauze had not fulfilled, the Provincial Court appear to have directed their enquiry chiefly to the proof of the fact that the Cowle was granted on the conditions stated by the Zemindar as contained in the counter deed executed by Dantla Vencataputty Rauze which he declared to be a forgery. In December last the Court decreed in favor of Defendant on the ground that the authenticity of this counter agreement had not been established, and consequently that the 2nd Cowle was not clogged with the condition stated by the Zemindar. This decree was a virtual adjudication in favor of the validity of the 2nd Cowle, and though relating immediately to the Village of Pollypully equally affects the rents of the other 3 Villages.'

'On the 23rd September last, the Collector forwarded to the Board copy of the Provincial Court's decree, with copy of a letter which had been addressed to him by Mr. Commissioner Russell. After an attentive consideration of the Decree, Mr. Russell was of opinion that it was clearly for the interest of the Rajah not to Appeal from the decision which had been passed and run the risk of still further loss in interest

'and expenses, but as there was a large balance admitted by D. Vencataputty Rauze to be due upon the 4 Villages under the 2nd Cowle, it was preferable to obtain at once payment of this sum. The Commissioner accordingly endeavoured to come to an amicable settlement with D. Vencataputty Rauze respecting this balance, but was unable to procure his attendance, and there was no alternative but to pursue the usual course prescribed by the Regulation for its recovery. He directed the Collector accordingly, and D. Vencataputty Rauze as appears by

In Cons., 13th Octr. 1834.

'Mr. Arbuthnot's letter of the 23rd September having refused to pay, his property was attached. The Board concurred in the Commissioner's opinion that the interests of the Zemindar would be best consulted by not appealing from the Provincial Court's decision, and instructions to this effect were furnished to the Collector on the 20th of last October.'

In Cons., 20th Octr. 1834.

'It has been already shewn that the reduced rent according to the terms of the 2nd Cowle was Rupees 5,450 per Annum. The demand against Dantla Vencataputty Rauze for 10 years, viz., from Fusly 1234 to Fusly 1243, amounted without interest to Rupees 54,500. D. Vencataputty Rauze refused payment on the plea that he was entitled to remission of the sum of Rupees 6,549-8-0 the amount collected by the Zemindar in Fuslies 1232 and 1233 in excess of the amount of rent entered in the 2nd Cowle, the validity of which the decree of the Provincial

From the Collr., 8th in Cons., 30th Octr. 1834

thereby deducting the

*6,549 8 0

	RS.	A.	P.
Demand	54,500	0	0
Deduct Excess Collections in 1232 & 1233.	6,549	8	0
Balance	47,950	8	0
Demand made...	46,148	8	0
Difference...	1,802	0	0

'Court virtually established. Subsequently Mr. Arbuthnot reported that in consequence of a communication from Mr. Russell he had limited his demand on D. Vencataputty Rauze to Rupees 46,148-8-0 thereby deducting the excess Collections* in Fuslies 1232 and 1233 and also a sum of Rupees 1,802 $\frac{1}{2}$. In respect to the deduction of this latter sum the Board have called for further explanation as they have not before them the grounds on which it has been allowed. The excluding the sum of 6,549-8-0 from the present demand against D. Vencataputty Rauze, the Board think was judicious, for, although it would appear that D. Vencataputty Rauze has already filed two Suits for the recovery of the excess collections of Fuslies 1232 and 1233, in one of which he has been nonsuited, the present decision of the Provincial Court virtually supersedes the former decision of the Subordinate Court, and finally establishes the validity of the 2nd Cowle. Adverting therefore to the provisions of Regulation XXVIII 1802, it appeared to the Board that it would be inexpedient to include in the present demand against D. Vencataputty Rauze any questionable item and that it was safer to leave this point for future consideration. The Board have accordingly approved of the exclusion of the sum of 6,549-8-0 from the present demand, and have directed the Collector to proceed to the sale of the distrained property for the balance of Rupees 46,148-8-0 in the event of payment being still withheld by D. Vencataputty Rauze. Although the demand for this sum was made in the early part of October last, the Board have not received any report of the whole or any portion having been paid.'

'The next balance due on the Moodut Rents is from T. Booscheappah Rauze and amounts to

* T. Rungarauze.

'Rupees 8,334-11-7. This is a balance upon 18 Villages rented for Fusly 1242 for Rupees 18,909-3-0. The Renter is the son of a respectable Rachwar* who had for a considerable period held Villages in the Zemindary under Moodut Rents, and it was understood had been always regular in the fulfilment of his engagements. The Moodut Rents held by Rungarauze expired with Fusly 1240 and some of the same Villages were rented to him by the Collector for Fusly 1241. These rents were duly paid, and in Fusly 1242 the 18 Villages upon which the present balance is outstanding were rented in the name of his son upon the security of his Father who died in 1833. The Collector states

'that the crops in these Villages failed from want of water, that the Renter and his Security's property has been attached and sold, and that the former has absconded to avoid imprisonment. The father and son it would appear held a Vussaty of 600 Rupees in the Zemindary which has been discontinued, and the necessary steps taken for the recovery of the balance. The Renter has been dispossessed of the Villages which have been brought under Aumanie. It appears to the Board to have been extremely objectionable to give these rents to the son on his father's Security, and was tantamount to having no security. Of the amount of the rent viz., Rupees 18,909-3-0 there was collected only Rupees 10,574-7-5 including the sale proceeds of the Renter's and Security's property, leaving an uncollected balance of Rupees 8,334-11-7 or 44 per cent. in the amount of the rent. It is not stated what portion of the sum of Rupees 10,574-7-5 was realized by the sale of the property, and they request that information on this point may be furnished. It appears surprising that a man of the character and respectability of Rungarauze as stated by the Collector and who had punctually fulfilled his engagements for a long period and with more extensive rents should not have possessed sufficient property to make good the balance, if it had depended merely on the effect of season.'

'The 3rd item is the balance of Rupees 8,171 due by N. Vencataputty Rauze for Villages rented to him, the number of which is not stated. The amount of the rent for Fusly 1241 was Rupees 19,566 at the close of which year he fell in arrear to the amount of Rupees 7,154-15-6. It appears however that the Renter has paid off that balance out of the collections of Fusly 1242

'and left a larger one at the close of that Fusly. The Acting Collector

'Mr. Smith in his letter* dated the 10th August 1832 stated that for

'the payment of the balance of Fusly 1241 in that Month' "ample

"security has been furnished." 'If such were the case, the Board would wish to be informed why the Security then taken was not acted upon, instead of the Renter being allowed to appropriate a part of the current year's collections for the discharge of the balance. The Collector reports that the value of the property of the Renter and his Security which was attached for the balance of Fusly 1242 was found too inadequate to cover the balance, but he does not state whether the property was sold, and if so, what the amount of the sale proceeds. This Renter the Collector observes, has been most unfortunate in his seasons, and the resources of his Estate are in consequence so low that he has been obliged to involve himself in debt to pay what he has.'

'It seems that the Cowle granted by the Zemindar to this man expired with Fusly 1240. Mr. Gardiner rented the Villages to him for Fusly 1241, and Mr. Smith the Acting Collector rented them to him on a five years' lease from Fusly 1242 to 1246. The measure thus adopted by Mr. Smith without the Board's sanction was highly reprehensible, and in direct opposition to their previously expressed wishes. In para 36 of their Proceedings of the 14th March 1831 they observed that their first desire was to have an individual settlement directly with the Ryots, and if this were not practicable, to settle by Villages with the Ryots collectively on their joint responsibility, and that if rents were unavoidable that they should be for one year only. The Acting Collector therefore was not justified upon his own authority in extending the rents of this individual to a period of five years. The Collector it appears has consented to receive the balance of Fusly 1242 by instalments in Fusly 1243 and 1244, but the Board are not informed of the particulars of this arrangement, or the competency of the Security taken for the due fulfillment of the obligation by the Renter. The Collector is requested to furnish information on these points.'

'The 4th item is the balance of Rupees 2,045-6-7 on account of the rent of the Simhachellum Pagoda taxes, the nature of which is explained in the report. The Collector does not state what was the amount of the rent, and whether the Renters furnished security, and why the Renter's and Security's property was not attached. He observes that "it is almost hopeless,

"expecting to recover any part of it." 'He states that the prevalence of Cholera and the badness of the season reduced the number of Pilgrims and diminished the Collections. The Collector will be pleased to explain what measures were taken to ascertain the actual collections and whether the Renters paid the whole in liquidation of their rent or improperly withheld for their own advantage any portion of them.'

'The 5th item is a balance of Rupees 679-3-2 on the Hill Doratanums of Poram who pay a fixed Shist to the Government. These Hill Chiefs have usually evaded payment of the Government dues by taking refuge in the Hills, where they have been out of the reach of judicial process, and during the period of the late rebellion of Mookey Veerabudrarauze the Collector considered it judicious not to proceed to extremities against them. The suppression however of this rebellion, and the establishment of the authority of Government in the Country enabled him to take active and vigorous steps to enforce payment, and the opportunity was not lost. He attached their lands and property and has collected, he observes, "more money than was ever collected in any previous Fusly during the Collector's management." 'Rupees 1,326-12-0 of arrears had been collected, and the Collector expects that a great part of the arrears still outstanding, and the whole of the current balance, will be recovered.'

'The Moodut rents of 45 Villages having expired with Fusly 1242, they have been brought

Para 9.

'under aumanie with the exception of 3 Villages, the rent of which

'the Collector continued for one year on the ground of the Renter

'having advanced considerable sums of money for Tuccavy and other purposes and the Fusly year being too far advanced. The reason for continuing the rent of these three Villages is not very satisfactory, for the Renter must have been well aware that his lease expired with Fusly 1242, and if he chose to make advances of Tuccavy it was at his own risk, or they might have been repaid, and as regards the Fusly Year being so far advanced the same reason would apply equally to the other 42 Villages, the rents of which were resumed. The rents of all these 45 Villages expired at the same time.'

	Rs.	A.	P.
Shuruty Anah Hursal Rents.	'The Shurityanah Hursal rents for Fusly 1241		
	amounted to	..	..
	For Fusly 1242 to	...	...
		2,15,430	9 0
		2,11,285	14 0
	Decrease...	4,144	11 0

'The current demand was realized excepting Rupees 4,541-6-4, of which Rupees 4,524-12-0 is the Shist on two* of the four disputed Villages which have been already noticed in connexion with the Villages of Pollapully and Rajapulava rented by Dantla Vencataputty Rauze. This Shist of 4,524-12-0 is the full rent for the year under the first Cowle, no part of which has yet been paid. The remaining balance is Rupees 16-10-4, which has almost all been collected.'

*Vellunkypeddapollem, Tau-ditoroo.

'The Collector states that some of the Shurutymanah Hursal Renters having failed to pay their rents for Fusly 1242, their leases together with the Nuzzer money were duly advertised for sale under the 5th Article of the Hursal Cararnamah, and in communication with the Commissioner Mr. Russell the Collector resolved to avail himself of this opportunity to redeem as many of these Villages as possible by buying them up on the part of the Zemindar, and he accordingly purchased 46 Villages yielding an annual shist of Rupees 48,257-6-0. The Principal and Interest of the Nuzzer money on these Villages amounted to Rupees 1,66,538-8-5, and was purchased for Rupees 50,061-9-0 which leaves to the Zemindar a profit of Rs. 1,16,476-15-5. Besides these 46 Villages 6 others were sold, and purchased by private individuals. The results are exhibited more clearly in the following Statement.'

—	No. of Villages.	Annual Shist.		NUZZER MONEY.						Amount of purchase Money.		Profit to the Purchaser.	
				Principal.		Interest.		Total.					
		RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Purchased by the Collector on the part of the Zemindar ...	46	48,257	6 0	96,514	12 0	70,023	12 5	1,66,538	8 5	50,061	9 0	1,16,476	15 5
Purchased by Individuals...	6	3,889	5 0	7,778	10 0	5,409	7 6	13,188	1 6	3,860	0 0	9,328	1 6
Total...	52	52,146	11 0	1,04,293	6 0	75,433	3 11	1,79,726	9 11	53,921	9 0	1,25,805	0 11

‘Owing to the interpretation which the Hursal Renters wish to put on the terms of the Hursal Cowle, and Cararnamah, the subject of the sale of these tenures has become one of considerable importance, and calls for detailed remarks from the Board, which they will now proceed to offer.’

‘In the year 1817 the Government paid the whole of the Zemindar’s debts with their own Promissory Notes, keeping the Estate under its own management, and in 1821 it was determined that it should be restored to the Zemindar conformably to his expressed wish. It became necessary therefore for him to raise a considerable sum to redeem the Government

Collector’s letter, 25th April in Cons., 5th May 1823.
Para 17.

Notes. To effect this, Villages to the annual shist of 2,20,487 Rs. were given by the Zemindar on Shurutyanah Hursal Rents. The Rents were fixed at 10 per 100 below the rents of Fusly 1230, and the Renters advanced a Nuzzer or sum of money at the rate of 200 per cent. upon their rents to bear interest at 6 per cent. per annum.’

‘The conditions of the Hursal rents were that they should be continued to the Renters at the same reduced rent for 10 years certain under all circumstances but if, at the expiration of ten years or at any subsequent period not exceeding five years more, the Zemindar should discharge the Nuzzer money with the interest due thereon, he was at liberty to resume the lands immediately. If however the Zemindar should not repay the Nuzzer money and interest within 15 years from the date of the Cowles, the Villages were to be continued to the Renters and their Heirs or others to whom he might transfer them, in perpetuity, at the reduced rent so long as the amount of the rent, was continued to be paid.’

‘The Renters on their part entered into this engagement.’ ‘If I do not pay you the full rent for any year before the 11th July, you may issue an Advertisement regarding the Villages of my rent and transfer them to any person who may pay the highest nuzzer to you and give me credit for such nuzzer on account of my balance. Should the nuzzer paid be below the balance that may be due by me, the deficiency shall be made good by the sale of my property, but if the same exceeds the balance, the difference should be paid to me.’ ‘It has been in conformity with this Clause of the Hursal Kararnamah that the Villages have been sold.’

‘The principal and most influential Hursal Renters are Goday Sooria Narrain Row, Dantla Vencataputty Rauze and Gootimookala Ramachendra Bhoopaty. The two last have addressed Petitions to the Board against the sale of their Villages and against the construction given at

‘the Kararnamah that the right in the original nuzzer is transferred with the tenure of the No. 844 of 1934. Villages to the new purchaser. Dantla Vencataputty Rauze in his Petition No. 844 dated the 3rd August last alleges (para 9) that in the Kararnamah executed by him no condition was inserted either to bring the nuzzer money paid by him into public sale, or to allow the Zemindar to purchase the Villages himself. In his Petition of the 2nd March last Gootimookala Ramachendra Boopaty explains the 5th Clause of the Kararnamah thus.’

‘In case the Renters fall in arrears as the said profit standing on the rent is above 20 per cent., and exclusive of which the permanent right to possess also the rent if the Zemindar should neglect to discharge the said loan within the fixed period and take back the rent or Villages, therefore the rent alone with Sairee or profit, and the conditional permanent possession is to be sold in the first instance, and if the sales are not sufficient, the loan as included among the other property could likewise be sold for the liquidation of the balance.’ He maintains also that the defaulting Renter may redeem the Villages at any period within Fusly 1245 by paying back to the new purchaser the Nuzzer he paid with interest at six per cent. Gootimookala Ramachendra Rauze, the father of the Petitioner and the original Hursal Renter, died in December 1830. The point maintained by the Hursal Renters is that the right to the original Nuzzer paid to the Zemindar with the interest thereon is not transferred to the purchaser, in the event of the sale of the Villages under the 5th Clause of the Cararnamah, unless sold as part of the Renter’s remaining property, that in fact the Nuzzer and the tenure of the Villages is distinct and separate, and that the original Renter is still entitled to the Nuzzer although the Hursal tenure may be transferred to others.’

‘The Board have given their best consideration to the nature of the obligation contracted by the respective parties in these agreements and do not hesitate to give their decided and unqualified opinion that there is no foundation whatever for the assertion made by the Renters, while there is the most conclusive proof that the right of the original renter in the Nuzzer advanced to the Zemindar cannot be considered as separate from the tenure of the Villages, and that whatever may be his rights in the Nuzzer they go with the tenure and are transferred with it to the new purchaser.’

‘It has been already explained that the Hursal Renters obtained possession of their Villages by the payment of a Nuzzer of 200 per cent. on the Hursal Rent, on the condition that if the Rajah should fail to repay the advance within a certain specified period, the alienation to them was to be perpetual, and that if they should fail to fulfil their engagements their interest should be put up to sale. It appears to the Board clear that according to the stipulation on this latter point the Villages are to be transferred for the default of the original Hursal Renter, to any person who may offer the highest Nuzzer for them, if there is any surplus, after paying the balance it is to go to the defaulter in part of his original advance. If there is no surplus the original advance is forfeited with all the interests it was intended to purchase which are now purchased by the man who had advanced the second Nuzzer. It seems to the Board quite obvious that the Zemindar is not to repay the Nuzzer at all, if he pleases to allow the alienation of the Villages in perpetuity, yet according to the opposite construction of the Deed he must pay the original person who has transferred his interest although another has acquired the right to insist on the alienation of the Villages to himself.’

‘It seems clear that under the terms of the engagement the Hursal Renter can never demand of the Zemindar payment of the original Nuzzer. If it be the Zemindar’s pleasure to redeem the debt before the expiration of 15 years, he is at liberty to do so, but the Renters cannot claim payment from him, it being clearly the condition that if the debt be not paid, it is forfeited, and the Renter compensated by the permanent tenure of the Villages and the profits

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‘accruing from the reduced rents at which they were granted. That the Renters can make no demand upon the Zemindar for the original debt has in fact been admitted by one of the Principal Renters. Goday Sooria Narrain Row, who in an Arze addressed to the Collector under date 12th October 1827 forwarded* to the Board with the Collector’s letter of the 16th of the same Month distinctly affirms that it was the Zemindar’s interest to pay the debts on the Hursal Cowles, and redeem the Villages, but that there was no condition in the agreement for the holders of the said Cowles making any demand for the debt upon the Zemindar. The Renters secured themselves by putting it out of the Zemindar’s power to redeem the debt for 10 years certain, an option was then given him to pay, and recover his Villages, and this he was at liberty to do at any time within the expiration of the 15th year from the date of the Cowles. If he failed to redeem the Villages within the stated period, the power of redemption was lost, and the Villages became permanently alienated for the money which had been advanced, the Renter thereby forfeiting the original debt and receiving the permanent tenure of the Villages in its lieu. This may at first sight appear greatly to the disadvantage of the Hursal Renter, but in fact it is so far otherwise, that the Renter recovers the principal of his debt with a large portion of the interest before the tenure can become permanent.’

‘The Hursal Rents were fixed at 10 per cent. below the rents of Fusly 1230, but the rents of Fusly 1230 were determined at 10 per cent. below the Dowle of the Villages which was given up as the Renter’s profit. The Hursal Renters had therefore avowedly a profit of 20 per cent upon their rents. But it is a known fact that in the generality of the Hursal Rents the profits have been considerably higher than 20 per cent. Mr. Collector Bayard in his letter of the 17th June 1826 para 4 states that the Renters selected the most profitable Villages in the Country and that the finest Villages of the Zemindary were in the possession of the Soucars, Banians and Bankers. In the Collector’s letter of the 18th July 1829, he states that the profits of those holding the more favorable Villages are not less than 30 per cent., and Sooria Narrain Row, declared them to be from 20 to 40 per cent. In Fusly 1240 the two Villages of Konaypollem and Costa were redeemed by the payment of the Nuzzer and interest due upon them. The cases of these two Villages will afford some insight into the enormous profits derived by the Hursal Renters. The Hursal Rent of the first named Village was Rupees 117, while the usual settlement with the Ryots was not less than 400 Rupees. The Hursal Rent of Costa was 405 Rupees, while the usual settlement with the Ryots was Rupees 705, the profit on the rent of the former Village being 241-14-1 and on that of the latter 74-1-2 per cent.’

‘Twenty per cent. on the rent was however the estimated profit to the Hursal Renter, being 20 per cent. below the dowle of the Villages although only 10 per cent. below the rents of Fusly 1230. It will be useful therefore to consider how the Renter would stand in regard to the original debt at the expiration of the 15 years when the tenure of the Villages became

* Enclosure No. 8.

In Cons., 1st Novr. 1827.

In Cons., 26th June 1826.

In Cons., 27th July 1829.

Para. 5.

From the Colr., 25th April, in Cons., 5th May 1828.
Collector’s report on Fusly 1240, dated 1st in Cons., 10th Novr. 1831.
Para 10.

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‘permanent, if the debt had been unredeemed. Assuming therefore that the Hursal Rent had been fixed at 1,000 Rupees, the Nuzzer at 200 per cent. would be 2,000
‘Interest upon 2,000 Rupees, at 6 per cent. for 15 years 1,800

EXAMPLE.	
Dowle ...	1,235
Deduct 10 per cent. in 1830.	1,23½
Net...	1,111½
Deduct again 10 per cent...	111
Net Rent...	1,000½
Total Profit ...	234½
For 15 years...	3,517½

* No. 296 of 1834, Vide Arzee of G. Ramachandra Booputy, dated 2nd March 1834. Para 8

‘Profit of 20 per cent. being the difference between the Dowle and the Hursal Rent as exhibited in the margin for 15 years. 3,517½
Balance. 282½

‘It appears then that assuming the Renter’s profit at 20 per cent., which is admitted*, the whole of the principal of the debt, and nearly the whole of the interest would be liquidated by the 15th year, and for the equal balance of interest the Renter has the advantage of this yearly profit continued to him in perpetuity.’

‘It appears to the Board beyond doubt or question that the debt cannot be separated from the tenure of the Villages, they form one transaction, and if the tenure is forfeited by the default of the Renter to pay his rent all his interest in the debt goes with it. One of the principal* Renters says in his Petition before alluded to that they advanced 200 per cent. as Nuzzer upon the Hursal Rent’ ‘so as the said rent will be answerable as a mortgage to the money so lent.’ ‘It is here admitted that the tenure upon Hursal Rent is mortgaged as Security for the debt, and the Board believe that it is the established rule of mortgages both in India and in Europe that where no express stipulation is made for the particular disposal of the mortgaged property for the discharge of the debt, the thing mortgaged goes in satisfaction of the debt or obligation intended to be secured. The Board do not think it necessary to enter further into a discussion of the correct interpretation of the agreements entered into between the Hursal Renters and the Zemindar, but there is another important consideration connected with these rents, namely, whether these Hursal Cowles will in law be binding on the Zemindar’s Successors, upon which depends in some measure the expediency of redeeming them. The period when the power of redemption will be forfeited expires with Fusly 1245.’

‘The following extract from a decree of the Sudr Adawlut in Appeal Suit No. 6 of 1821 regarding the Village of Goresa in the Rajahmundry District, copy of which was transmitted to the Board by the Collector on the 20th March 1824, is they think conclusive on this point.’

‘The inference attempted to be drawn from the alleged fact that at the time of the execution of the deed the Carassah Mootah was under attachment for arrears of revenue is obviously groundless, for according to the Plaintiff’s own shewing the attachment had then, or was about to be released. The Court therefore have no doubt whatever that the Plaintiff executed to Chinniah the Putta marked No. 37, and the remaining point for consideration is the legal validity of this grant with reference to the conditions of the Cowle under which, at the time the grant was made, the Zemindary of Pettapore was held by the Plaintiff. By that Cowle the Plaintiff was restricted from making alienations of every description during the period of his lease, and the Provincial Court on the ground of this restriction considered the Plaintiff incompetent to make the grant, and they adjudged the grant to be illegal and invalid under the provisions of Regulation XXXI 1802.’

‘The plain intent of the restriction imposed on the Plaintiff by the Cowle No. 19 was to protect the interests of Government in the Zemindary and to prevent its resources from being

"impaired while the Plaintiff should hold the lease. It went no further than to declare that Government would not recognize alienations of any description made during the lease unless their consent should previously be had and obtained. A similar restriction in the permanent Cowle afterwards granted to the Plaintiff had the like object but more extended in its effects inasmuch as it went to secure the descent of the Zemindary in perpetuity to the heirs and successors of the original grantee without unauthorized incumbrances by any of the holders, and the provisions of Regulation XXV 1802 are confirmatory of the restrictions. Section VIII provides for the payment of the public assessment on all separated portions of a Zemindary by the Grantee if the transfer be regularly made, and if otherwise by the Grantor, and as a protection to the heirs the validity of the transfer is made to depend upon its being conformable to the law of the parties and the Regulations of Government, and by Section XII Zemindars are declared absolutely incompetent without the previous consent of Government to make any appropriations intended for the purpose of effecting a permanent reduction of the public assessment on their Zemindaries."

"The clear and obvious intent of the restriction in question as well as of the corresponding legislative enactments being to defeat improper alienations to the prejudice of the rights of Government or of the successor to the Estate, it follows by a common rule of construction that such alienations are voidable on the determination of the interest of the person who makes them."

'It is only necessary here to observe that the alienations made by the Zemindar of Vizianagrum under the denomination of Hursal Rents, were never sanctioned by the Government, and that they are, the Board think, under the terms of the permanent Cowle and Regulation XXV 1802 voidable on his death.'

'Some of these Hursal Rents have been redeemed and many sold on account of the Renter's default to pay the stipulated shist, some of these have been purchased by the Zemindar, others by private individuals, in most cases by the original Renters in the names of other persons. Except that the current balance is re-covered thereby no advantage can accrue to the Zemindar unless he is the purchaser, as on the purchase of them by individuals the Zemindar is still bound to the original debt.'

'The Board have no means of ascertaining correctly the number of Hursal Villages which have been redeemed by the payment of the original debt, or of the total number of those which have been sold for default on the part of the Renters. The number of Villages still held under Shurutyana Hursal Rents is stated in para 35 of the present report to be 233, but in the

Statement forwarded with Mr. Gardiner's letter of the 5th December 1829 the number shewn to have been then held on Hursal Rents is 244. Subsequently many Villages have been sold for balances, but comparing the number of Villages now held under Hursal Rents with the number entered in Mr. Gardiner's Statement above noticed it would appear that 11 Villages only have reverted to the Zemindar since 1829 up to the close of Fusly 1242. It is true that the Villages purchased by private individuals are still held under Hursal Rents, and entered as such in the Accounts, but it is desirable to have clear and precise information on these points, and the Board request the Collector will submit a Statement shewing the number of Villages which have been sold in each Fusly to individuals on account of failure to pay the rent, specifying the names of the Villages, and of the Hursal Renters, the amount of the rent, the original Nuzzer, the balance for which they were sold, the amount of purchase money, and the name of the purchaser. He will be pleased also to furnish a similar Statement of the Villages which have been redeemed by the payment of the original debt and of those purchased on behalf of the Zemindar for the Renter's default, and a 3rd Statement shewing the number of Villages held at the present time under Hursal Rents, with the same particulars, in which must be specified also the amount of the original Nuzzer and the interest

'due thereon up to the present time, and the total annual amount of the Hursal Rents payable on them. The Board will then be better able to form a judgment as to the ulterior measures it may be proper to adopt. The Collector is requested to furnish these Statements at his earliest convenience.'

'Dantla Vencaputty Rauze having petitioned the Board against the sale of his Hursal Villages for arrears of Fusly 1242, it was forwarded to the Collector for report, who has explained in paras 12 to 24 the proceedings connected with the sale, which the Board think quite satisfactory. The sale it appears was attended by the Commissioner, and every indulgence shewn to D. Vencaputty Rauze, for strictly, according to the terms of the Hursal Cararnamah, the Collector was not bound to receive payment of the arrear after the 11th July, whereas a very large portion of the arrear was received on the 2nd August the day of sale and had the whole been paid the sale of his Village would have been dispensed with.'

Board's Proceedings, in Cons.,
29th December 1831.

Para 6.

From the Collr., 15th in Cons.,
24th May 1832.

Para 2.

To Govt., 24th in Cons., 24th
May 1832.

'With regard to the adjustment in the Account Current of the purchase of Hursal Villages the Board observe that on a former occasion when two Villages were purchased for 5,050 Rupees, thereby redeeming a debt of 10,769 Rupees, the Collector stated that the latter sum, the debt due by the Zemindar, was debited as the purchase money and the difference, namely, 5,719 Rupees between the debt and purchase money was entered on the credit side as profit to the Zemindar. The Board then stated that "this was a fictitious and therefore objectionable way of exhibiting the matter in the Accounts, but the result as far as regards the ultimate balance of the receipts and disbursements of the Zemindary is precisely the same as if the only entry had been the sum really paid." The Collector has, the Board observe, followed the same plan in making the adjustment in the Account Current No. 2 of the sale and purchase of the Hursal rented Villages.'

'Besides the 52 Villages entered in the Statement No. 5 to have been sold for balances of Fusly 1242, the Account Current exhibits the sale of other Villages which it would appear are those noticed by the Collector in his report for Fusly 1241 to have been under sale for balances of Fusly 1241. The Collector in that letter promised a full report on the sale of these Villages, but this has not yet been received, and the Board have no information regarding them beyond what is given in the Account Current for Fusly 1242. Some of these Villages it would appear were purchased on behalf of the Zemindar, and the others by Individuals.'

'According to the terms of the Hursal Kararnamah if the amount of the purchase money exceeds the balance for which the rent is sold, the excess is to be paid to the original Renter. It appears that some of the Villages entered in Statement 5 sold for a sum much exceeding the whole shist for the year; for instance.'

		Annual Shist.			Amount.		
		Rs.	A.	P.	Rs.	A.	P.
PURCHASED FOR THE ZEMINDAR.	Curnum &c. Villages...	14,614	2	0	15,500	0	0
	Lachavarapocotah ...	2,747	4	0	4,900	0	0
PURCHASED BY INDIVIDUALS.	Mulkaum ...	273	9	0	300	0	0
	Ansabulga ...	1,530	0	0	2,000	0	0

'Neither the report or Statements shew the amount of the balances for which the Villages were sold, but in the four instances above noticed the purchase money exceeded the full rent for the year, but it does not appear from the Account Current that the difference was paid to the defaulting Renters. In the Account Current the whole amount* of the Nuzzer money with interest originally paid for the rents is debited as discharged. On the credit side the profit of the Nuzzer money for the Villages purchased for the Zemindar is credited amounting to Rupees 1,26,118-14-2, and with respect to the Villages purchased by Individuals, the amount of the purchase money, and their profit on the purchase, namely, the difference between the amount bid and the original Nuzzer including interest, have been entered under the head of loan, which of course the Zemindar must pay to the new purchasers under the same conditions as he would have had to pay the original Renters. The Board are not informed whether in cases where the purchase money exceeded the balance due, the difference has been paid to the defaulting Renter, and they request the Collector will furnish explanation on this point.'

'The amount of the permanent Hursal Rents was the same as in Fusly 1241, namely, 15,820 Rupees. The uncollected balance was Rupees 236-7-0 due by the following individuals.'

	Rs.	A.	P.
1. Goday Sooria Narrain Row ...	1	0	0
2. Saghy Appal Narsimharauze ...	162	3	2
3. Jumpala Appal Narsiah ...	73	3	10

'A part was collected up to the date of the Collector's report, and the remainder would, the Collector reports, be recovered shortly, excepting the amount due by Sooria Narrain Row which the Collector states ought to have been struck out of the Dowle, it being on account of an Indigo Factory which was rented to him under Shurutyana Hursal lease.'

'The amount of revenue from these sources appears to have been the same as in Fusly 1241 excepting an increase in Fusly 1242 of 68 Rupees under the head of tax upon houses. The outstanding balances at the close of the Fusly were.'

	Rs.	A.	P.
1. Agraharums, Shotriums &c. ...	1,217	12	1
2. Nuzzers upon Mocassah Villages ...	288	2	3
3. Cuttoobadies upon Mauniums ...	95	6	7
4. Tax upon Houses ...	358	7	3
	1,959	12	2

Para 26. 'Of the 1st Item Rupees 423-8-0 is due from the Condagundradoo Agraharum, the fixed Annual Beriz of which is Rupees 600. It is under attachment, but there was only realized in Fusly 1242 Rupees 176-8-0 true balance however will, the Collector explains, be eventually recovered, as the Village yields much more than its Shotrium in good years. Of the balance on the remaining Agraharum the Collector states that Rupees 51 is irrecoverable, being the Shotrium of 3 Agraharums which is in fact merely nominal, it never having been collected by the Zemindar. The remaining balance the Collector expects to recover with the Kists of Fusly 1243.'

'The balances on the other items do not, under the Collector's explanation, require particular remark.'

AUMANIE.
From Collr., 10th August, in
Cons., 22nd Novr. 1832.
Para 9 to 13.

482
448
34

	RS.	A.	P.
Aumanie Beriz of Fusly 1241 ...	5,24,956	13	0
Rent Beriz of 34 Villages which came under Aumanie in Fusly 1242 ...	32,310	5	0
	5,57,267	2	0
Settlement of Fusly 1242 ...	5,49,020	15	6
	8,246	2	6

Para 9.

'The number of Aumanie Villages, as stated by the Collector in his report for Fusly 1241, was 448 and their revenue amounted to Rs. 5,24,956-13-0 the number in Fusly 1242 was 482 and their revenue Rupees 5,49,020-15-6, increase in Fusly 1242 Rupees 24,064-2-6. The increase in the number of Aumanie Villages in Fusly 1242 was 34. The Rents of these 34 Villages in Fusly 1241 was 32,310-5-0 which consequently would appear to exhibit an actual decrease of revenue from 482 Aumanie Villages in Fusly 1242 of Rupees 8,246-2-6 below that of the previous year, but the Collector not having stated the Aumanie Dowle of Fusly 1242 of these 34 Villages it is not possible to make a very correct comparison. Besides these 34 Villages it would seem that 42 more Villages were brought under Aumanie, at the close of Fusly 1242. Of the Aumanie Revenue of Fusly 1242 Rupees 3,78,019-10-10 was collected, leaving a balance of 1,71,001-4-8. Minute enquiry is going on under instructions from the Commissioner with regard to the Aumanie Balances, Arrear and Current, and the Collector promises a special report on them as soon as the investigation is completed. The system of revenue management which has hitherto obtained in this Zemindary was exposed in Mr. Russell's report under date October 1833 submitted to Government with the Board's Proceedings of the 28th October 1833. Mr. Russell having taken the opportunity when at leisure from the more active duties of the Commission to go into the accounts of 5 out of the 12 Talooks which compose the Zemindary, the Board in their Proceedings above adverted to, directed the Collector to proceed immediately to the Zemindary for the purpose of making a strict scrutiny into the accounts of the 7 remaining Talooks and to communicate the result to the Commissioner as the investigation in each Talook was completed. The Board trust that these directions have been attended to.'

'In para 38 of his report the Collector points out a practice which appears to have been highly objectionable; he states that it was the custom for the Collector when making the settlement of the current fusly to grant Cowles for the cultivation and revenue of the ensuing year merely on the representation of the Head Native in the Cutcherry and the Curnums and Naidos of the several Villages. This practice had been followed by Mr. Smith the Acting Collector in the Settlement of Fusly 1241, and the same thing was expected for Fusly 1243. This arrangement the Collector observes forcibly occurred to him as a "most inconsistent and dangerous measure, but the calls upon his time and attention from the political situation of the District were such that he had no time to rectify the error, and the same course was adopted but with the reservation that if in his next circuit he found the means of the Ryots equal from a favorable season to pay a higher shist they were liable to the demand." He explains that he has since changed the system altogether, has cancelled the Cowles originally granted conditionally, and raised the Beriz to its original standard.'

'In their Proceedings under date 28th October 1833 the Board observed* that they had been led to believe from the Collector's Annual Reports that the settlement of the Aumanie Villages had either been made with the Ryots individually, or collectively by Villages. In Fusly 1239 especially Mr. Gardiner in his

In Cons., 28th Octr. 1830.
Para 12.

'Jummahbundy report of the 7th October 1830 stated distinctly that

'out of 363 Villages, 207 had been settled with the Ryots individually.

'Mr. Russell's report on which those Proceedings were written ex-

'posed the real state of the case which is amply corroborated in the Collector's present report
'Copies of the Cowles issued in the Settlement of Fusly 1239 have been transmitted by the
'Collector, and he explains that all the Cowles are similar to those he has forwarded. From
'these papers it would appear that no individual settlement ever took place between the Collec-
'tor and Ryots. They show that a Village Settlement was made with the Naidoos, Curnums and
other Head men of the Village collectively on their joint responsibility, and it is to be observed
'there is but one Cowle for each Village.'

'The Collector explains that the Naidoos, Curnums, &c., to whom the Cowle was granted by
'the Collector were supposed to grant similar Cowles, to the individual Cultivators, but that no
'such documents are forthcoming, nor can he learn that any such were generally granted. It
'appears clear that there was no individual settlement made by the Collector with the Ryots as
'stated in Mr. Gardiner's report, but a Village Settlement with the Head Inhabitants and
'Curnums who portioned out the lands to the Ryots as they pleased.'

	RS.	A.	P.
'The total collections on account of the current demand for the year amounted to 7,12,594	13	0	
'Collection of Arrears	1,87,518	14	0
	9,00,113	11	0
'Collection from other sources	9,633	2	9
'Grand total Collections of Fusly 1242	9,09,746	13	9

'The particulars of these Collections are exhibited in the following Statement.'

	Current Demand for Fusly 1242.			Collections to the close of the Fusly.			Balance.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Moodut Rents	1,03,806	8	0	80,365	10	8	23,440	13	4
Shurut Hursal Rents	2,11,285	14	0	2,06,744	7	8	4,541	6	4
Permanent do.	15,820	5	0	15,583	14	0	236	7	0
Aumanic	5,49,020	15	6	3,78,019	10	10	1,71,001	4	8
Agraharums and Shotriums	20,055	5	2	18,837	0	1	1,217	12	1
Mocassa Nuzzur	4,509	5	0	4,221	2	9	288	2	3
Cuttoobadies	1,020	9	0	925	2	5	95	6	7
Tax upon Houses	5,977	10	6	5,619	3	3	358	7	3
Remission on land occupied for the Cantonment at Vizianagram and the New Military Road	2,278	0	4	2,278	0	4			
	9,13,774	8	6	7,12,594	13	0	2,01,179	11	6
Add Arrears Collected				1,87,518	14	0			
				9,00,113	11	0			
Tuccavy Recovered				8,715	11	7			
Sundry Collections				917	7	2			
Total Collections from all Sources				9,09,746	13	9			

	RS.	A.	P.
The Balance of Cash on hand at the close of Fusly 1241 was	12,646	15	5
Add Collections in Fusly 1242	9,09,746	13	9
Making a Grand Total of	9,22,393	13	2

DISBURSEMENTS.

PESHGUSH.	{ Arrear of Fusly 1241	95,215	15	8
	{ For Fusly 1242 in full	5,00,650	0	0
	Total Peshcush	5,95,865	15	8
ZEMINDAR'S SUBSISTENCE.	{ Arrears of Fusly 1241	14,129	0	6
	{ For Fusly 1242	69,870	15	6
	Total Subsistence...	84,000	0	0
Huzzoor Establishment and Saderward		7,782	9	11
Aumanie do. do.		24,277	5	9
Tank Repairs		9,567	9	11
Vussaties		79,970	2	11
Tuccavy to the Aumanie Talooks...		9,841	8	1
Wages and Batta to Armed Peons		12,463	6	9
Paid for the purchase of Shurut Hursal Villages.		54,221	9	0
Other Charges		3,221	2	9
	Total Charges	8,81,211	6	9
Balance on hand as per Account Current		41,182	6	5

'There is a difference of 20 Rupees in the amount of the actual charges in the Account

Charges per Ac-	RS.	A.	P.
count Current ...	8,81,211	6	9
Do. per State-			
ment No. 6 ...	8,81,191	6	9
Difference...	20	0	0

'Current and those entered in Statement No. 6; in the latter they are stated at Rupees 8,81,211-6-9. This difference appears to be owing to a charge for Cash paid in advance on account of Cooly hire for carrying the records to the Circuit, which is entered in the Account Current and recredits are recovered, but which is wholly omitted in the amount of Charges exhibited in Statement No. 6. The esti-

mated charges of the year inclusive of payments due for Fusly 1241 were 9,72,543-7-7, the actual charges as given in Statement No. 6; 8,81,211-6-9, but it is to be observed that among the estimated charges was the interest on Goday Sooria Narrain Row's debt for Fuslies 1241 and 1242 amounting to Rupees 1,20,000 which were not paid. The estimate includes also Collector's Commission Rupees 9,450 which has not been charged. On the other hand the charges incurred in Fusly 1242 without estimate amounted to ... 57,873 10 5 Of which was paid for the Shurut Hursal leases ... 50,061 9 0 and as advance for repairs of Tanks and Watercourses ... 7,795 15 9

'As regards the repair of Tanks and Watercourses the Collector states in para 42 of his report that all the works of irrigation have been most shamefully neglected, that from a personal inspection of most of the Tanks he found them in the most ruinous and deplorable state. It appears that in the course of 5 years from Fusly 1237 to Fusly 1241 the disbursements on the works of irrigation amounted to 15,747-12-5, averaging Rupees 3,149-8-10 per annum. For Fusly 1243 the Collector has advanced 7,795-15-9. The present unsatisfactory state of the works of irrigation seems to be the result of the revenue system, which has obtained for a series of years, of throwing the lands of the Zemindary into the hands of Renters who, as

'the Collector justly observes, exact, generally speaking, all they can, from the Country, at the least possible expense to themselves. The disbursement in Fusly 1242 is stated to have been absolutely necessary to ensure any revenue in Fusly 1243, the repairs of many of the larger tanks were completed before the setting in of the monsoon, and the lands depending on them for irrigation it was expected would make a considerable return in Fusly 1243, the sources of irrigation ought to have been an object of the Collector's immediate attention on the Villages resorting to Aumanie management. The Vizianagram Zemindary is principally wet land cultivation, and the Board cannot impress too strongly upon the Collector the paramount necessity of the sources of irrigation being fully and duly attended to. The Collector observes however that to attain this object effectually he requires additional assistance. He has at present but one Maistry in employ, and requests to be allowed to employ two more well qualified Maistries, as work, he states, may at all times be found for them in so extensive a Zemindary in which the Tanks are numerous and two thirds of the land in it under wet cultivation. The pay of the Maistry at present employed appears to be Rupees 35 per Mensem, and the Board think that in the present state of the works of irrigation in the Zemindary two additional Maistries might be usefully and beneficially employed, but they are prepared to sanction their permanent employment, as they think that after the Tanks and Channels have been brought into an efficient state the services of one proper qualified Maistry would be sufficient for all that could be required.'

'The charges at the close of Fusly 1242 to be paid in Fusly 1243 amount to Rs. 1,58,634-8-10, of which at the date of the Collector's report Rupees 11,776-14-2 had been paid, leaving a sum still due of Rupees 1,46,857-10-8, the principal portion of which consists of the annual interest of 60,000 Rupees due for Fuslies 1241 and 1242 on the Zemindar's debt to Goday Sooria Narrain Row. The Collector explains 'that the purchase of the Shurutyana Hursal leases as a measure of such great importance to the future prosperity of the Estate' 'that he appropriated a large amount* of Cash for this purpose, and that this cause and the badness of the season rendered the surplus of Cash at the close of the Fusly much below what was expected. It is satisfactory to the Board to find that from the success which has hitherto attended the investigations now in progress the Collector has every reason to anticipate the recovery of considerable sums which have been withheld by the Revenue Servants formerly employed.'

'The amount of the balance in favour of the Estate has been, the Collector observes, further reduced by a large payment of Rupees 33,820-12-5 under a Decree of Court to Dantla Venkataputty Rauze, and by the supineness of the public Officers in not realizing the amount of the outstanding balances of Fusly 1241, and but for these circumstances there would have been more proceeds than sufficient to have covered all the interest due to Narrain Row.'

'The Board entirely concur with the Collector in the importance he has attached to the purchase on behalf of the Zemindar as far as practicable of all the Shurutyana Hursal leases which may be exposed for sale on account of the Renters failing to pay the stipulated Shists, and they fully approve and sanction his appropriation to this purpose of the sum of Rupees 50,061-1-0 in the Fusly under review.'

'It has been already shewn that the amount of charges remaining to be paid in Fusly 1243 at the date of the Collector's report was Rupees 1,46,857-10-8, and that this included the sum of Rupees 1,20,000 the interest due for Fusly 1241 and 1242 on the Zemindar's debt to G. Sooria Narrain Row. This amount has under the orders of the Commissioner been since paid; there was a large sum lying idle in the Treasury, and as the regular payment of the interest was the condition on

To Govt., 18th in Cons., 18th September 1834.

which Narrain Row consented to refrain from prosecuting his claim in Court and as the Government had on more than one occasion expressed a wish that the interest on Narrain Row's debt should be paid, the Commissioner thought it expedient to order payment of the interest due for Fuslies 1241 and 1242, and the Board entirely concur with him in the propriety of the measure.'

'The annual payment however of 60,000 Rupees the interest on the debt of Sooria Narrain Row presses heavily on the resources of the

To Govt., 17th in Cons., 17th September 1829.
From do., 11th Novr., in Cons., 17th December 1829.
To do., 18th in Cons., 18th February 1830.
From do., 23rd Feby., in Cons., 1st March 1830.
To do., 3rd in Cons., 3rd October 1831.
From do., 11th in Cons., 13th October 1831.

'Zemindary and is a subject of serious importance. It appears to have engaged the particular attention of the Commissioner through whose exertions it is gratifying to find that there is an immediate prospect of partial relief. The

'transactions connected with Sooria Narrain Row's debt have already been laid before Government in the correspondence relative to the affairs of this Zemindary, and the Board deem it unnecessary therefore to enter into much detail on the subject.'

'Before the period when the Zemindar made over his Country to the Collector previous to his departure for Bengal, he had given Narrain Row 3 Bonds viz.

'One for Rupees	...	...	...	...	3,00,000
'One for Do.	...	...	...	...	1,50,000
'One for Do.	...	...	...	...	1,00,000

Total ... 5,50,000

'Deduct paid on account of the 3rd Bond ... 50,000

Remainder ... 5,00,000

'These three Bonds were given on account of sums stated to have been found due by the Rajah on settlement of Accounts and bore interest at 12 per cent. per annum. The Zemindar acknowledged that he had executed them and admitted the demand to be just, but there seemed so much reason to suspect that Narrain Row who had long had the entire management of his affairs, had made his demand much greater than was really his due, that it was determined that the money to be paid by the Collector in liquidation thereof should be paid on account of the Zemindar's balance generally and not specifically on account of interest. It was supposed that by following this course it would still be open to the Zemindar or his heirs to dispute the validity of the Bonds. The interest upon the two first and the unpaid portion of the 3rd Bond amounts to Rupees 60,000 per annum. This has been paid for several years not specifically as interest but generally, "on account."

'Immediately previous to the Zemindar's departure for Bengal he is stated to have executed

From the Collr., 25th April,
in Cons., 5th May 1828.
Para 12.

'to G. Sooria Narrain Row a fourth Bond for Rupees 17,527-14-5½. This appears to have been given on a final settlement of Accounts between them at Chicacole for money and other necessities required for his journey to Calcutta. This Bond bears interest at 12 per cent.

'per annum, and is payable in 1½ year after date, and having been executed by the Zemindar after he had made over the Estate to the management of the Collector, it has not yet been

In Cons., 30th March 1829.
To Collr., 7th in Cons., 7th
Augt. 1828.
Para 6.

'recognized in any way. The Collector in para 18 of his letter of the 15th March 1829 reported that he had communicated to the Zemindar who was then at Calcutta the opinion the Board entertained of his conduct in having incurred this new debt of 17,527-14-5,

'in breach of his promise. In his reply to Mr. Gardiner's communication the Zemindar did not allude to this point, but he made no disavowal of the debt which it is to be presumed

he would have done, had it not been due, and especially when the having incurred it had been visited with the Board's disapprobation. His silence on the occasion may be considered a tacit admission of the fairness of Narrain Row's claim. The Zemindar has already distinctly acknowledged the validity of the 3 first Bonds, and that the Bond for 17,527-14-5 was duly signed by the Zemindar as well as the three others, there is not, the Board believe, the smallest doubt. The Collector Mr. Gardiner in his

In Cons., 5th May 1828.

'letter of the 25th April 1828 para 12 states with reference to this debt that on enquiry he finds "that Narrain Row did furnish the Zemindar with Tents, Carts, and various other articles necessary for his journey, and there seems every reason to believe that this amount should be discharged from his private allowance." It does not appear to the Board that any further reference should be made to the Zemindar for a distinct recognition of this debt, as the delay will necessarily require the measure now in contemplation regarding the interest of the debt to be suspended which it is very desirable to avoid if possible.'

'The President has informed the Board that when at Vizagapatam he directed the Acting Collector Mr. Arbuthnot to communicate with Narrain Row with the view of inducing him to lower the rate of interest on his debt, and that Narrain Row offered to reduce it from 12 to 9 per cent. on condition that the Bond for Rupees 17,527 should be recognized, that the payments should be made explicitly as interest and that the yearly interest upon the whole debt, viz., 5,17,527-14-5½ should be paid punctually within four Months after the expiration of each Fusly, on failure of which in any one year the agreement is to be null and void and he is to be entitled to interest at 12 per cent. as stipulated in the Bonds. The president has laid before the Board the form of Agreement Narrain Row is to execute provided the proposed arrangement should meet the sanction of Government.'

Enclosure A.

'Whatever may have been the nature of the transactions out of which the Bonds originated, it appears to the Board that it is not possible that the Zemindar can ever dispute the validity of these instruments. It appears to the Board doubtful whether the payments though made on account of the debt generally would not be considered by the Courts as an admission of the validity of the Bonds, since it is on them that the demand is made.'

'The question therefore resolves itself into this, whether is it most for the interest of the Zemindar to continue to pay 12 per cent. really as interest but nominally on Account, with the view of leaving it open to the Zemindar or his successor to dispute the validity of the Bonds at some future period, or at once to admit the Bonds to be genuine, and accede to Narrain Row's proposal in respect to the reduction of interest.'

'The Board have no hesitation in stating it as their opinion that the interests of the Zemindar will be most consulted by obtaining a reduction of the interest of the debt which now swallows up so large a sum annually that little remains for the payment of the principal. The arrangement would be attended with a yearly saving of Rupees 15,525 to the Rajah, which appears to the Board greatly to outweigh any advantage likely to result from pursuing the course that has hitherto been followed.'

'As the authority of Government has been now fully established and tranquillity restored to that part of the Country, and the errors of the administration of past years exposed and remedies applied, and as there is every probability of there being for the future an efficient and active superintendence on the part of the Collector over the affairs of the Zemindary, the Board think there is no possible ground for anticipating a failure of funds to fulfil duly the stipulation which requires the interest on Narrain Row's debt to be discharged within the period fixed, namely, four Months after the expiration of each Fusly. They would therefore

'recommend the arrangement for the favorable consideration of Government and solicit sanction for its being carried into effect.'

'The Board propose if approved by Government to request the Collector to report with reference to the observations contained in para 20 of a despatch from the Honorable Court of Directors dated the 28th December 1833, transmitted to the Board In Cons., 22nd Decr. 1834. 'with the Minutes of Consultation of the 23rd Instant, as to the practicability of raising a sum at moderate interest sufficient to pay off the debt due to Narrain Row in the event of his declining to accede to any further reduction of the interest below that to which he has now assented, viz., 9 per cent. per Annum. Of course the Zemindar's permission would be requisite before making any final arrangement of this nature.'

'The Board observe that the Tuccavy advanced in Fusly 1242 was Rupees 9,841-8-1, but the amount recovered is only 8,715-11-7, leaving an uncollected balance of Rupees 1,125-12-6. In Fusly 1241 Tuccavy was advanced to the amount of Rupees 18,248-11-11, of which the portion recovered in that Fusly was 16,034-9-2, leaving a balance of Rupees 2,213-7-9. The Collector will be pleased to report whether these balances have been recovered. Tuccavy advances ought always to be realized within the Fusly.'

'The Collector reports that he found it necessary to remove almost every individual employed in the Zemindary and to replace them by people from other Districts. Many of the Curnums he found could neither read or write, and had never kept any Accounts, nor did it appear that they had been expected to do so; such as he found incompetent have been removed, and the Curnums generally the Collector observes have been 'furnished with a series of Accounts which he trusts will prove of the greatest benefit to the Country in subsequent years.'

'Many of the servants who were dismissed have petitioned the Board against the Collector's proceedings. These Petitions were transmitted to him for report, and the Board have lately received an explanation of the circumstances from Mr. Arbuthnot the present Acting Collector. It appears that in every Talook embezzlements to a considerable amount were proved. On the first discovery by the Commissioner of the system of the embezzlement which had been practised in this Zemindary, it was deemed by him as an example to the public and to aid the Collector in the prosecution of his enquiries that some of those whose guilt could be legally established should be forwarded to the Criminal Court under Regulation IX of 1822. Three individuals were thus brought to trial, and the Collector seems to have considered that he had gone sufficiently far to have the effect desired and anticipated by the Commissioner and that he would best consult the interests of the Zemindar by permitting those against whom misappropriation or embezzlement was proved, the option of refunding the amount so misapplied, informing them at the same time that if they preferred their cases undergoing judicial enquiry he was ready to take that course. Almost all the parties so accused, Mr. Arbuthnot states, 'cheerfully acquiesced in the Collector's proposition, acknowledged their guilt, and offered to refund the amount embezzled,' although they have now appealed to the Board against their own act. The number of persons was 19, and the amount embezzled and agreed to be refunded Rupees 24,826-14-6.'

'Mr. Arbuthnot states that he is satisfied that many of the appeals to the Board have been made under the notion which became very prevalent that the Servants employed in the Zemindary were not amenable under Regulation IX 1822, an idea which he states received confirmation from the opinion of the Judge then on Circuit before whom the trials of the prisoners forwarded by him to the Court under instructions from Mr. Russell was to have taken

'place. This opinion however of the Judge of Circuit Mr. Arbuthnot states has been declared to be an erroneous one by the Foujdaree Adawlut.'

'In the concluding para of his letter Mr. Arbuthnot states with reference to the averments contained in some of the Petitions that force was used to induce the Petitioners to confess, that the acknowledgment of guilt was freely and willingly made in the Collector's presence, and the option of being allowed to refund the amount embezzled in preference to being sent before a Court of Justice cheerfully embraced.' Under these circumstances the Board do not see that the Petitioners have any reasonable cause of complaint. Had any individual among them felt himself innocent he would, it is to be supposed, have rather courted, than shunned judicial enquiry. If he were not innocent, his punishment was the most lenient that could have been inflicted. It was of course an object of importance to recover for the Zemindar the money which had been embezzled, and the circumstances under which the embezzlement took place were such as to justify the Collector after two or three examples had been made in not proceeding against the delinquents for the infliction of the utmost measure of punishment to which they had rendered themselves liable. The circumstances to which the Board allude are the facilities afforded for misappropriation of the Collections by the absence of any real check or control by the Collector or his Cutcherry over the Aumeens employed in the Zemindary. They were it may be said left to themselves, and with the opportunities for embezzlement which such a system offered, it would have been the Board think a measure of unnecessary severity to have gone further in the bringing of these persons to punishment than was actually required to deter others from similar practices.'

64. A copy of the foregoing Proceedings we transmitted to the Collector on the 13th January 1835.

Appointment.

65. Mr. W. U. Arbuthnot was appointed Acting Collector on the 25th November.

RAJAHMUNDRY.

SETTLEMENT OF CERTAIN ESTATES UNDER MANAGEMENT IN FUSLY 1242.

66. On the 2nd June 1834 we submitted to Government the following Extract from our Proceedings under date the 26th May.

Proceedings, in Cons., 26th May 1834.

Cottapully.
Cotah and Ramachendra.
pooram.
Siddantum.
Cottam.
Talekacherla.

'Read the following letter from the Collector of Rajahmundry reporting on the management of the Estates noted in the margin for Fusly 1242.'

(25th January in Cons., 17th February 1834.)

COTTAPULLY.
Permanent assessment ... 12,739 Rs.

* N.B.—In column 73 Statement No. 5 the net decrease is entered at Rupees 11,146-10-11 which is an error arising from an omission to deduct 20 Rs. increase on Palmyra trees.

'This Estate was under attachment for arrears of Revenue. The current demand inclusive of the Mocassah Village of Juggaputnagarum and the Enam land of Pruttepaud was 6,149-11-3 being less than the demand of Fusly 1241 by Rupees 11,126-10-11 * and less than the permanent beriz by Rupees 6,639-4-9.'

'The total settlement for Cottapully only exclusive of the Juggaputnagarum Mocassah and Pruttepaud Enam was Rupees 5,621-15-3 being less than the Settlement of the previous year by

'Rupees 10,244-2-8 but this amount of settlement includes every source of Revenue. The land 'revenue settlement for Fuslies 1241 and 1242 was as follows:'

Fusly 1241	..	..	..	Rupees	Rs.	A.	P.
					12,847	10	9
" 1242	..	..	..	"	2,937	14	3
Decrease	..	..	..	"	9,909	12	6

'The Asara settlement in Fusly 1242 was Rupees 240-15-0 in Fusly 1241 it was 362-3-9 and 'in Fusly 1240 Rupees 3,214-9-1.'

'The following Statement exhibits a comparative view of the Vesabuddy Shist, the remis- sions for withered Crops, and the Net Vesabuddy Settlement in Fuslies 1241 and 1242.'

	Total Vesabuddy Shist.			Remission for withered Crops.			Net Vesabuddy Settlement.			Increase in Fusly 1242 in the amount of Remission.			Decrease in Fusly 1242 in net Settlement.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Fusly 1241 ...	16,643	6	0	3,640	7	0	13,002	15	0	...	...	...	...	...	...
Fusly 1242 ...	15,004	6	9	11,093	1	6	3,911	3	3	7,452	12	6	9,091	11	9

Statement No. 5.

	Rs.	A.	P.
Fusly 1241 ...	20,521	8	3
" 1242 ...	18,010	1	9
	2,511	6	6

*Rs. 1,310-4-0.

'The total Shist Veasabuddy and Asara including Juggaputna- garum and Pruttepaud before granting remission was 18,040-1-9 'being less than the Shist of Fusly 1241 by Rupees 2,481-6-6. The 'total sum remitted including Maumool* remissions was 14,594 7 6 'exceeding that of Fusly 1241 by Rupees 8,318-0-1.'

'The large decrease in the settlement of this Estate is explained by the Collector to be at- tributable to the destruction of several of the principal Tanks by the Storm in May 1832 and 'that from the unhealthiness of their situation and the scarcity and high price of grain he has as 'yet been unable to get them repaired, but has directed Estimates to be made without delay. 'The Veasabuddy settlement he explains was extremely limited from the absence of the usual 'periodical rains in a soil naturally very dry, added to the poverty of the Hill Inhabitants and 'the general distress which prevailed owing to a scarcity of provisions which led the Ryots to 'desert their Villages.'

	Rs.	A.	P.
Land Revenue ...	2,937	14	3
Cuttoobuddy			
Enams &c. ...	2,694	1	0
	5,621	15	3
Land Revenue ...	2,937	14	3
Maumool remis- sions	1,214	4	0

'The actual land revenue settlement of Cottapully was only 'Rupees 2,937-14-3 the rest being the Cuttoobuddy on Enams and 'other Items, and it is to be observed that the Maumool remissions 'in fusly 1242 were nearly half the land revenue as shewn in the 'Margin.'

'The Vesabuddy Shist of the Juggaputnagarum Mocassah was Rupees 2,590 of which re- mission was granted to the extent of 2,232 4 0 leaving the net settlement 357 12 0.'

'The Collections within the fusly on account of the Current Demand is exhibited in the 'following Statement.'

	Current Demand as per settle- ment.			Collections within the Fusly.			Further col- lections up to the date of report.			Total Collections.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Cottapully ...	5,621	15	3	3,039	9	3	350	13	0	3,390	6	3	2,231	9	0
Juggaputnagarum ...	357	12	0	7	4	0	321	12	0	329	0	0	28	12	0
Pruttepaud Enam ...	170	0	0	20	0	0	120	0	0	140	0	0	30	0	0

'The Collector states the Current balances on Juggaputnagarum to be Rupees 36-8-0 and 'on Pruttepaud Rupees 50, both of which are incorrect as shewn above.'

'The total sum advanced for Tuccavy for the Cottapully Estate appears from Column 12 State- ment No. 3 to have been Rupees 2,106-2-4 but the current demand and collection of Tuccavy in 'Statement No. 1 Columns 10 and 25 are entered at only 2,000 Rupees. The Collector will explain 'this difference. The advance of 2,000 Rupees for Cottapully appears to have been recovered, but 'the Board observe that of an advance of 200 Rupees to Juggaputnagarum Rupees '118-8-0 only were recovered leaving a balance uncollected of Rs. 81-8-0. The Collector will fully 'explain the reason of this sum not having been credited out of the first collections from the Vil- 'lage, and why the usual practice was in this instance departed from.'

'The Collector explains that the mode of Settlement in the Estates reported on in his letter 'under consideration was the same as that observed in the settlement of the Minor Estates in 'In Cons., 20th Jany. 1834. 'Fusly 1242 as explained in his letter of the 31st December last. As 'the remarks on this subject will therefore be applicable to all the 'Estates, the settlement of which is now under review, the Board will consider this point in a 'subsequent part of their Proceedings.'

'The decrease in the settlement in Fusly 1242 is owing to the very considerable remissions 'granted on account of waste land, perished Crops and short produce. The general question of 'the propriety of granting the remissions will be considered in the Sequel of these Proceedings, 'but the Board cannot pass over without the expression of their great dissatisfaction the very 'defective information furnished by the Collector either to shew their necessity or the means he 'took to ascertain that the amount remitted was founded upon correct data. The Board had occa-

'sion to notice this inattention on the part of the Collector in their 'proceedings of the 13th May 1833 and the Board did not expect to

'have reason to remark again upon this point. His report or Statements afford no information 'of the amount remitted on the different items of waste land, crops perished, or short produce. 'These could have been ascertained and reported as the particular Accounts must or should have 'been in his Cutcherry. The remission was granted on Estimates of the produce but by 'whom these Estimates were made and how checked is not stated. The Board consider the 'causes alleged by the Collector to be wholly insufficient to account for the very considerable 'decrease in the settlement, and as regards that of the wet lands of which the chief cause 'assigned is the destruction of the principal Tanks by the storm in May 1832, they observe that 'although the storm of May 1832 was too late in the season to have had any effect on the wet

'land revenue of Fusly 1241, yet the Asara Settlement in that fusly was only Rupees 362-3-9 being an excess over fusly 1242 of Rupees 121-4-9 and below the settlement of fusly 1240 by Rupees 2,852-5-4. The Estate was only attached in fusly 1240 and in fusly 1241 the Asara settlement fell from Rs. 3,214-9-1 to Rs. 362-3-9. The Board cannot attribute such a result to the effect of season or accident, and they think there is too much reason to apprehend that there has been fraud on the part of the Village inhabitants and Ansanadars in framing the Estimates and Accounts by which the settlement of these lands has been regulated both in the past and present Fusly. The Collector will furnish information by whom and at what periods the Estimates and check Estimates of the produce were made and if any portion of it were kyled.'

'Notwithstanding there has been so considerable a decrease in the settlement of the year, it is most remarkable that scarcely more than half the amount of the settlement was collected within the Fusly and only Rs. 350-13-0 subsequently up to the date of the Collector's report (25th January 1834) leaving, out of a settlement for the Cottapully Estate amounting to Rupees 5,621-15-3, an uncollected balance of Rupees 2,231-9-0.'

'The settlement of Juggaputnagarum was Rs. 357-12-0. The Collections within the fusly Rs. 7-4-0. The Collector's report affords no explanation whatever on this deficiency in the Collections. The Settlement of this Village for Fusly 1241 was Rs. 1,210-4-3 of which Rs. 904-7-0 were collected within the Fusly. The Board cannot therefore in any way satisfactorily account for the backwardness of the Collections in this Village for Fusly 1242.'

'The same thing occurs in the Collections from the Pruttepaud Enam where out of a demand of Rupees 170, twenty only were collected within the fusly. In fusly 1241 the collections within the same period were only Rupees 17-8-0 out of a demand of Rupees 200 and the reason of this was explained in the Collector's letter of the 15th June 1833 para 13, and was owing to the circumstance of the Enamdars having claimed to hold the lands rent free, but his claim was rejected, and therefore this cause could not operate to keep back the Collections of Fusly 1242. The Board request that explanation may be furnished on these points.'

'The Collector will also explain the reason of the Cuttobady on the Enams being only Rs. 2,123-13-0 when the assessment on them should be Rs. 2,137-6-0 as stated in his letter of the 15th June 1833.'

'The temporary relinquishment of these Enams to the Enamdars on $\frac{1}{3}$ of the amount at which they were valued by the Zemindar was sanctioned by the Board and Government, but it was only as a temporary measure till a permanent arrangement might be made for the final disposal of the Estate. The validity of the right of the Enamdars to hold these lands at a favorable rent not having been recognized, the Board think that it is not desirable that they should be entered as Enams in the Settlement Accounts, or at the reduced Shist upon which they are permitted for the present to hold them, as it may tend to give a colour to claims which may on after enquiry prove to be unfounded, and inadmissible. These lands should therefore be classed as Jeroyette and the full value of them entered in the Accounts, the Enamdars being allowed to hold them for the present on the Cuttobady they now pay, and the difference between that and the full assessment entered as special remission.'

'The Board observe that the Maumool remissions in Fusly 1242 were Rupees 1,214-4-0. In explanation of the large increase in Fusly 1241 of these remissions in excess of Fusly 1240, the Collector reported in his letter of the 15th June 1833 that those given in Fusly 1240 were such as had been up to that time enquired into, that there were many claims and that the investigation into them was proceeding. Accordingly in Fusly 1241 they amounted to Rupees 1,317-8-0 to which extent the Board are led to suppose claims were enquired into and established and therefore allowed. They do not understand therefore how the amount can be diminished in Fusly 1242, and they request the Collector will explain this.'

'In Statement 3 a sum of 1,175-13-3 is entered for the Cottapully Estate under the head of Extra Revenue. In fusly 1241, the amount was 412 Rupees and in fusly 1240 Rupees 974. The Collector's report or the Statements afford no information as to the particular items which constitute this head of Receipt and the Board request it may be supplied with an explanation of the causes of increase and decrease in the three last fuslies.'

'The total receipts on account of the Estate exclusive of the Juggaputnagarum Mocassah but including the amount of advances recovered, and a balance on hand on account of the Pruttepaud Enam at the close of Fusly 1241 amounted to Rupees 7,460-10-6 and the charges of management to Rupees 4,615-2-0 leaving a surplus of Rupees 2,845-8-6, of which the sum of Rupees 2,676-11-6 has been carried to the Account of Circar Peshcush.'

'The total Collections on account of the Mocassah of Juggaputnagarum were Rupees 355-14-4 besides a balance on hand at the commencement of the Fusly of Rupees 2,815-9-11 making a total of Rs. 3,171-8-3. The disbursements for Charges of management amounted to Rupees 299-4-3 leaving a surplus of Rupees 2,872-4-0. In his explanation with reference to the Board's Proceedings of the 13th May last, the Collector stated that the surplus which remained on account of the Mocassah at the close of that fusly had not been carried to account in liquidation of the balance of Peshcush in consequence of the proprietary right being still undetermined. The Sudder Court decreed in favor of the late Proprietor of Cottapully but an appeal against this decision is pending before the King in Council. The Board concur in Mr. Crawley's opinion that till the case is finally settled, the proceeds of the Mocassah must be considered as separate from those of the Cottapully Estate.'

'The Board do not think the delay which has taken place in the repair of the Tanks which were damaged by the storm in May 1832 satisfactorily accounted for.'

'The outstanding balance of the Peshcush of Fusly 1242 of this Estate is Rs. 11,687-11-9. The permanent assessment being Rupees 12,789 and the Collections only Rupees 1,101-4-3.'

'The Board cannot but view this result of the management of the year as most unsatisfactory. This Estate was attached for arrears in fusly 1240 and so far from the balance being cleared off it has more than doubled the amount outstanding at the close of fusly 1239. The balance at that period was Rupees 10,821-4-7. The Accounts shew also a balance of Peshcush for Fusly 1241 of Rupees 4,111-15-7 making a total of 14,933-4-2, of this a sum of Rupees 1,575-7-3 has been collected, but whether on account of the balance of Fusly 1239, or 1241, is nowhere to be found. Deducting this sum, it leaves a balance on account of Fuslies 1239 and 1241 of Rupees 13,357-12-11 which added to the balance of Fusly 1242 namely Rupees 11,687-11-9 leaves a total arrear of Rs. 25,045-8-8, or about two years' peshcush.'

'The very satisfactory result of the outturn of this Estate in the two last Fuslies makes it the more necessary to press upon the Collector the necessity of renting it out for a series of years, to which measure the Board have already given their sanction. The Collector in his letter of the 16th November 1831 reported his having received an offer of rent from one Cundamulla Dhurmarow for 10 years at an annual sum of 15,986 Rupees. Dhurma row was stated to be a wealthy and influential person, but the Collector considered the offer too low and did not forward the proposal to the Board. They think with reference to what has been realized under the Collector's management that it would be advisable to enter into a negotiation again with Dhurmarow for the rent, if the Collector has no prospect of getting a better offer, which it appears from his letter of the 31st December 1832 he has not, otherwise the Board think that it will be necessary to proceed to a sale of the Estate as the only means left of realizing the heavy outstanding arrear now due upon it.'

'It appears moreover that no interest is charged upon this balance. The Board in their Proceedings of the 13th May 1833 para 6, supposed from the circumstance of the arrear at the commencement of fusly 1241 including interest, being stated at the same amount as at the commencement of fusly 1240 that there was some error in the Account inasmuch as no interest appeared to have been charged for fusly 1240. In the 15th para of his letter of the 15th June last the Collector explains that no interest had been charged for Fusly 1240, that "it had hitherto been customary to charge no interest on Estates under management such charge being confined to Estates under Zuft and that he found this system prevailing on his arrival in the District." The Board do not comprehend Mr. Crawley's meaning in this passage, he appears to the Board to draw a distinction where there is no real difference in the terms used by him. They would be led to suppose that he considers Estates under management to be such as are managed by the Collector under orders from the Courts, and Estates under Zuft to be those under Collector's management for the recovery of arrears of Revenue, were it not that the Cottapully Estate is one of the latter description, and yet no interest has been charged. The Collector will explain the distinction he makes between Estates under management and under Zuft and with reference to that distinction the reason of no interest having been charged on this Estate. The Estates, the settlement of which are now under review, consist of Estates under management* by order of the Courts and those† under management for the recovery of arrears in none of which interest would appear to have been charged since they have been under management. If Mr. Crawley found the practice of exempting interest on the arrears of Estates under management to exist on his arrival in the District, it was his duty to have corrected it, and if he had doubted as to the liability of such Estates to the charge of interest he should have referred the question for the Board's orders. But they can scarcely suppose as regards Estates under management for arrears of revenue that Mr. Crawley could have entertained a doubt had he referred to the provisions of Clause V, Section XIII, Regulation XXVII 1802, which are sufficiently clear and decisive on this point. The Board direct therefore that the rate of interest prescribed by Section VIII, Regulation XXVII 1802 may be charged upon the outstanding Peshcush balance of all Estates attached for the recovery of arrears of Revenue.'

* Cottam
Talekacherlah
† Cottapully
Cotah Ramachendrapooram
Siddantum
Cotah and Ramachendrapooram.
Permanent assessment Rs.
1,24,596-8-0.

'This Estate did not suffer so much as the others. The settlement was 1,45,495-5-11. The nominal settlement was 1,84,101-0-8.'

DEDUCTIONS.

	Rs.	A.	P.
'Usual remissions...	9,914	6	4
'Crops failed ...	45,405	15	3
		55,320	5 7
'Net Land Revenue Settlement ...	1,28,780	11	1
'Add Cuttobuddy Enams &c. ...	16,714	10	10
Actual Settlement...	1,45,495	5	11
'The nominal Settlement for Fusly 1241 was...	1,89,022	6	8

DEDUCTIONS.

	Rs.	A.	P.
'Usual remissions...	9,733	3	6
'Crops failed ...	40,900	9	9
		50,633	13 3
'Net Land Revenue Settlement ...	1,38,388	9	5
'Add Cuttobuddy Enams &c. ...	16,035	7	4
Actual Settlement...	1,54,424	0	9

	Rs.	A.	P.
Fusly 1241 ...	1,38,388	9	5
" 1242 ...	1,28,780	11	1
Decrease ...	9,607	14	4

'It appears therefore that in the Net land revenue settlement the decrease was 9,607 14 4, and the increase in the amount of remission for the failure of Crops 4,505 5 6.'

'The remarks which the Board have made in Para 14 regarding the defective information furnished on the subject of the remissions granted in Cottapully, are equally applicable to this Estate.'

'The Collections within the fusly on account of the Current demand were 1,11,948 0 10 and subsequently up to the date of the report 6,726 1 9 making the total collections 1,18,674-2-7 and the balance 26,821 3 4, of which the Collector states 19,284-12-5 to be due by substantial ryots and is the Vesabuddy Shist, on lands not cultivated or on which the produce failed, imposed on them although remitted to the poorer Cultivators. This he states will be collected hereafter, as well as the remaining portion of the settlement namely Rs. 7,536-6-11.'

'There would appear from no part of the settlement being Asara that there is no wet cultivation in this Estate. The Collector will explain if the Board are correct in this supposition, and if not how the Shist on the wet lands was fixed. There were no Villages under rent in Fusly 1242.'

'From Statement No. 3 the advances for cultivation amounted to 17,620, but the Current demand for Tuccavy entered in Column 10 Statement No. 1 is only 8,000 Rupees, and even of this demand Rupees 6,747-12-4 only was recovered, leaving a balance of Rupees 1,252-3-8. The Board are not able to account for this difference in the amount advanced and the current demand, and they request it may be explained as also why the full amount of the latter was not realized.'

'The balance of the settlement of Fusly 1241 up to the date of the Collector's report*

for that year, was 55,539-14-11 to realize a portion of which he had 2,380 candies of grain of the Estimated value of Rupees 14,286 but it appears from Statement No. 4 which accompanied his letter of the

'15th June last that from this grain Rupees 7,668-2-1 was realized on a quantity of 1,129 Candies. There having been a total wastage of 752 Candies, 187 in the retail sales, and 565 the difference between the estimated quantity and the actual outturn by measurement. There was a payment also of nearly 11 Candies to the watching Peons who were paid partly in money and partly in grain. The actual balance on hand after the above deductions is something more than 488 Candies which the Collector states would be sold without loss of time. The Board are surprised to observe that of the grain actually sold, a sum of Rs. 1,841-14-3 is still unpaid. The reason of this the Collector does not explain.'

'The quantity of grain on hand at the close of Fusly 1241 was 8,100 Candies the estimated value of which was 31,514 Rupees being at the rate of about 58 Rupees per Garce and the Collector appears to have sold it up to 15th December 1832 at about 66 Rupees per Garce being about Rupees 8 per Garce more than the Estimate. As the Board are not in possession of the particular kind of grain on hand, they are unable to say what should have been realized with reference to current prices, but it appears to them, that considering the general rise in price generally from September to December that the difference between the estimate made in July and the actual sales up to December should have been greater than it appears to have been. The Collector will furnish explanation on this point, stating what was the quantity of each description of grain, which composed the 5,719 Pootties sold up to the middle of December and also of the 1,129 Pootties sold subsequently up to May and the quantity sold in each Month. The Collector should have stated in his present report whether the 488 Candies on hand in 1833 had been disposed of and the Board request he will now do so, stating the amount realized by the sale. They request also to know if the balance of Rupees 1,841-14-3 due upon grain sold previously has been recovered.'

'It appears that a total sum of Rs. 45,481-1-4 was collected in fusly 1242 and up to January last on account of arrears the greater portion of which appears to have been on account of the balance of Fusly 1241, but the particulars are not stated and the Board request that the Collector will furnish a Statement shewing to which Fuslies this amount has been credited.'

In Cons., 13th May 1833.
Para 9.

'In their Proceedings in the Settlement of this Estate for Fusly 1241, the Board called upon the Collector to submit a report and detailed Statements regarding the balances outstanding on account of previous Fuslies amounting to Rupees 4,80,500-2-5. The Statements called for have not been furnished excepting for the amount due by renters Rupees 23,533-5-3, but why the Collector has omitted to forward them he does not explain. In his letter of the 15th June 1833 he states that he is unable to give any very satisfactory explanation regarding these balances and classes the amount under the following heads.'

	Rs.	A.	P.
On account of waste lands	1,43,172	15	8
Tuccavy of Fuslies 1227, 29, 32 and 33	1,772	6	11
Land destroyed by Godavery	775	14	1
Due by Ryots deceased	32,189	3	11
Due by do. deserted	42,392	6	4
Desperate	1,67,997	8	0
By renters	23,533	5	3
Recoverable	68,666	6	3
Rupees...	4,80,500	2	5

'With the very imperfect information at present before them on the subject of these balances, the Board will refrain from taking them into consideration till they receive a further and more particular report from the Collector, and the remaining Statements called for in the Board's proceedings of the 13th May 1833, and the Board direct that the report and Statements may be furnished with as little delay as possible.'

'The Peshcush on this Estate is 1,24,596-8-0. The amount of the Peshcush of fusly 1242 realized within the fusly was Rupees 91,738-11-9 leaving a balance of 32,857-12-3. The arrears of Peshcush from fusly 1227 to the end of Fusly 1240 amounted to Rupees 37,949-15-6. The accounts exhibit also a balance of Peshcush for Fusly 1241 of Rupees 36,742-9-11 making a total of Rupees 74,692-9-5. Of this a sum of 38,191-4-1 has been collected but whether on account of the balance of Fusly 1241 or of previous years is no where to be found. Deducting this sum it leaves a balance on account of Fuslies 1227 to 1241 of Rupees 36,501-5-4 which added to the balance of Fusly 1242 leaves a total arrear of 69,359-1-7 or more than one half of a years Peshcush.'

'The gross receipts in fusly 1242 were as follows:—

	Rs.	A.	P.
Land Revenue ... { Current ..	1,11,948	0	10
Arrears ...	40,586	0	7
	1,52,534	1	5
Tuccavy ... { Current ..	6,747	12	4
Arrears ...	2,541	6	11
	9,289	3	3
Total...	1,61,823	4	8
Refunds ...	63	0	0
Total Gross receipts...	1,61,886	4	8
Surplus Collection on hand at the close of Fusly 1241...	6,378	11	7
Total..	1,68,265	0	3

	Rs.	A.	P.
Collection...	1,68,265	0	3
Charges ...	1,56,299	14	10
Balance...	11,965	1	5

'The total disbursements amounted to 1,56,299-14-10 as hereunder specified leaving a balance on hand at the close of Fusly 1242 of 11,965-1-5.'

DISBURSEMENTS.

	Rs.	A.	P.
Peshcush ... { Current ..	91,738	11	9
Arrears ...	38,191	4	1
	1,29,929	15	10
Tuccavy ..	17,620	0	0
Charges collection	8,749	15	0
	1,56,299	14	10

'The Board see no reason why a portion of this balance of 11,965 should not have been carried to the credit of the Government Peshcush, there can be no necessity that they are

'aware of for keeping at the close of Fusly 1242 Cash to an amount twice as large as was found sufficient at the close of Fusly 1241. The Board direct that as large a portion of this surplus as can be spared will be now credited to the balance of the Peshcush of Fusly 1242.'

'Up to the close of Fusly 1241 the arrear of Peshcush due on this Estate was Rupees 39,931-2-10. On the 25th November of Fusly 1242, the Estate was sold by public auction and purchased by Government for 6,000 Rs. The present report of the Collector is on his management of the Estate from the commencement of Fusly 1242 up to the date of its sale. The settlement for the year had not been made, and the collections during the period in question on account of current revenue were 662-3-8 and arrears 619-7-11 making the total Collections 1,281-11-7 which was disbursed as follows:—

	Rs.	A.	P.
'Current Peshcush ...	585	8	8
'Arrears of do. ...	612	14	11
'Charges Collection ...	83	4	0
Rupees...	1,281	11	7

'The balance of Peshcush due up to the close of Fusly 1241 namely 39,931-2-10 has been reduced to Rupees 33,318-3-11 as thus shewn.'

	Rs.	A.	P.
'Balance...	39,931	2	10

DEDUCT.

'Purchase money of the Estate ...	6,000	0	0
'Collections ...	612	14	11
Rupees...	33,318	3	11

'The balance of current Peshcush due up to the date of sale is Rs. 1,814-7-4. This added to

	Rs.	A.	P.
Demand ...	2,400	0	0
Collection ...	585	8	8
Balance...	1,814	7	4
Rent ...	15,000	0	0
Collection ...	11,870	11	6
Balance...	3,129	4	6

* Rs. 46,035-10-2.

'the amount of former years makes the total balance now due against the Estate exclusive of Interest Rupees 35,132-11-3. It appears from Statement No. 2 that there is a balance due from the Ryots up to the close of Fusly 1241 of Rupees 46,035-10-2. This Estate was rented in Fusly 1241 for 15,000 Rupees and the balance due by the renters, the Collector reports will be cleared off by the close of the current Fusly. No information is furnished by Mr. Crawley as to what steps he has taken for the recovery of the balance of Peshcush from the late Proprietor, nor has he submitted any opinion on the amount of balance* due by the ryots. The Statement is submitted by him without remark. The frequent omissions to furnish information on points without which his report must be incomplete and unsatisfactory is very censurable, they request he will now explain what portion of the balances shewn in Statement No. 2 are recoverable, and what des- perate, and that he will also report whether he has called upon the late Proprietor to make good the balance of Peshcush due by him. This Estate has been under management since fusly 1227. The arrears of Peshcush outstanding at the close of Fusly 1226 inclusive of a sum of Rupees 683-15-9 interest, was Rupees 10,570-7-9. The balance of Peshcush at the close of Fusly 1241 was as before stated Rupees 39,931-2-10, and this without interest none having been charged on the Peshcush balances since the Estate was sequestered, although it was taken under management for arrears of revenue.'

COTTAM.

	Rs.	A.	P.
Peshcush ...	27,163	8	0
Fusly 1241...	36,313	1	9
" 1242...	22,719	5	6
	13,593	12	3

'The Collector's report on this Estate is contained in a single para of a few lines notwithstanding there was a decrease of Rs. 13,593-12-3 in the settlement of the Land revenue. This Estate is composed of 36 Villages of which there were in fusly 1242, 29 under Vesabuddy and 7 under rent. The rent of these Villages was 5,386 Rupees the amount of rent in fusly 1241.'

	Rs.	A.	P.
'The Gross Shist of the Vesabuddy Villages was ...	33,868	11	6
'Remissions ...	15,953	6	0
Remainder...	17,915	5	6
'Add rents ...	5,386	0	0
	23,301	5	6
'Add Cuttoobuddy Enams ...	202	13	9
	23,504	3	3
'Deduct usual remissions ...	582	0	0
'Total settlement including all sources ...	22,922	3	3

'It appears therefore that nearly half the Shist in the Vesabuddy Villages was remitted for failure of crops, this is entered in the heading of the Column 43 in Statement No. 5 as the ground of remission, but the Collector's report contains no explanation whatever on the sub- ject. The remission in Fusly 1241 was only Rupees 2,608-0-3 on the same account. In fusly 1241 there was a sum of 79 Rupees Asara Shist but in Fusly 1242 there appears to have been no Asara Settlement. The Collector will explain this.'

'The total Collections on account of the demand for current land revenue was Rupees 19,493-10-9 within the fusly and Rupees 1,219-8-10 up to the date of his report making a total collection Rupees 20,713-3-7 and the balance uncollected Rupees 2,208-15-8.'

'The Collections on account of arrears amounted to Rupees 2,418-6-7 out of a demand of

Statement No. 1.
Proceedings, 13th May 1833.
Para 15.

'Rupees 53,816-15-4 leaving a balance still outstanding of Rupees 51,398-8-9. The arrear at the close of Fusly 1241 was Rupees 46,017-9-9 and the Board called for a report upon this arrear. In his letter of the 15th June last the Collector stated that an account particulars of these balances should be transmitted as soon as it had been completed, but it has not yet been sent, and the subject is not mentioned in his present report. The Board are much dissatisfied with this delay nearly two years having elapsed since the report was first called for.'

	Rs.	A.	P.
	19,493	10	9
	2,418	6	7
	21,912	1	4
Average ...	38,312	12	1
Fusly 1242 ...	22,922	3	3
	15,390	8	10
Average ...	32,284	12	9
Fusly 1242 ...	21,912	1	4
	10,372	11	5

'The total Collections on account of Current and arrears was 21,912-1-4. In a letter dated 22nd May 1833 the Collector furnished a Statement of the Jummahbundy, Collections and Charges of this Estate since it had been under attachment viz., from Fusly 1229. The average settlement of 13 years was 38,312-12-1, and the average Collections within the Fusly Rupees 32,284-12-9. It appears there- fore that the outturn of Fusly 1242 compared with the average of 13 years as regards the settlement is a decrease of 15,390-8-10 and as regards the collections a decrease of 10,372-11-5.'

'In reviewing the settlements on Cottapully and Cotah Ramachendrapooram the Board noticed the discrepancy in the amount of Tuccavy advanced and the amount entered as the Demand for the year, and the same thing occurs in this Estate. The amount of advances for cultivation is entered in Statement No. 3 at 3,000 Rupees, and the Current demand for Tuccavy is entered in Statement No. 1 at 2,000 Rupees of which Rs. 1,397-7-0 only has been recovered leaving a balance of 602-9-0. The same thing occurring in all these Estates cannot be the result of error in the Statements but must be the result of some systematic mode of procedure in regard to advances for cultivation of which they have no information and of the nature of which they are not able at present to form a conjecture. Explanation has been called for, and the Board expect that it will be given fully and satisfactorily.'

'The Peshcush on this Estate is Rupees 27,163-8-0. The amount of the Peshcush of Fusly 1242 realised within the fusly was Rupees 12,457-2-4 leaving a balance of 14,706-5-8 there remained a balance of Peshcush for fusly 1241 of Rupees 3,730-11-7 of which 342-12-2 has been collected leaving Rupees 3,387-15-5 which added to the balance of the fusly under review makes a total arrear of 18,094-5-1 or two thirds of a year's Peshcush.'

'This Estate has been under management since Fusly 1229, and since 1234 fusly the Peshcush has been always realized each year within the Fusly and there is at present a surplus fund of 25,196-14-8 of which 24,235 Rupees stands invested in Government Securities and the remainder Rupees 961-14-8 the Board directed to be carried to the credit of the Peshcush balance of Fusly 1241. The Board's order however in regard to this sum has not been attended to; the balance

Proceedings, in Cons., 13th May 1833.
Para 16.
Statement No. 3.

READY CASH THE SURPLUS OF		
	RS.	A. P.
Fusly 1242 ..	1,850	2 9
Do. 1241 ...	961	14 8
	2,812	1 5
Government Securities ...	24,235	0 0
	27,047	1 5

'in hand viz., 27,047-1-5 being inclusive of the sum of 961-14-8 as shewn in the margin. The Collector has furnished no explanation on the subject why a portion of the 2,812 Rupees was not credited to the Peshcush does not appear. In the same proceedings the Board directed the remainder balance to be made good out of the surplus funds belonging to the Estate and which were invested in public Securities. The Collector stated the receipts for these surplus sums had been sent to the Register of the Sudder Adawlut and requested to know how application should be made to the Court. The Board direct that he will without further delay make an official application to the Register of the Court stating the amount of Peshcush balance outstanding, and requesting that such portion of the public securities in the hands of the Court belonging to the Estate may be sold and remitted to him for the discharge of the balance, and the Board request that he will inform them of the result of his application.'

'The gross receipts in fusly 1242 were as follows:—

				RS.	A.	P.
Land Revenue...	{ Current	...	...	...	19,493	10 9
	{ Arrears	...	...	...	2,418	6 7
Tuccavy	{ Current	...	...	1,397	7 0	21,912 1 4
	{ Arrears	...	...	0 0 0	1,397	7 0
Total...				23,309	8 4	
Refunds	...	...	...	...	6	8 11
Extra Revenue	...	...	...	...	3	0 0
Carried over. Total Gross receipts..				23,319	1 3	

DISBURSEMENTS.			RS.	A.	P.	Brought Over. Total Gross receipts...	23,319	1	3
Peshcush	{	Current ...	12,457	2	4	'The total disbursements ' amounted as per Margin to ...	21,468	14	6
		Arrears ...	342	12	2				
			12,799	14	6	leaving a surplus Collection of	1,850	2	9
Charges collection		...	3,469	0	0	to which must be added the Sur-			
Tuccavy		...	3,000	0	0	plus on hand at the close of Fusly			
Repairs		...	2,200	0	0	1241, of which Rupees 24,235			
Rupees...			21,468	14	6	have been invested in Govern-			
						ment Securities	25,196	14	8
						Total...	27,047	1	5

'The charges of management for the fusly under review, it is shewn above was 8,669, namely.'

			FOR FUSLY 1241.		
	RS.	A. P.	RS.	A.	P.
Establishment and Saderwarded...	3,469	0 0	3,397	5 5	
Commission	...	0 0 0	400	3 11	{ This commission was drawn for Fusly 1240.
Tuccavy	3,000	0 0	2,955	0 0	
Maramut	2,200	0 0	1,034	15 9	
	8,669	0 0	7,787	9 1	

'In their Proceedings of the 20th February 1832, the Board sanctioned the amount for fusly 1240 as noted in the margin on the assurance contained in the 13th para of the Collector's report dated 16th November 1831 that the Establishment entertained for that fusly was not more than was necessary to keep up its efficiency and because the total charges were considerably below the average of former years. The average was 6,686-10-11, whereas it appears that the total charges for fuslies 1241 and 1242 considerably exceed the average. The charge for Establishment in fusly 1242 exceeds that of Fusly 1241 by Rupees 71-10-7 and that of Fusly 1240 by Rupees 3,712-11 and the average of 10 years by Rupees 812-1-11. The Collector has furnished no explanation of this increase in the charges, and the Board cannot sanction them for Fusly 1242 till it has been afforded.'

Talekacherlah.

'This portion of the Ancient Estate of Talekacherlah is stated to consist of 2½ Villages.

	RS.	A.	P.
'The Vesabuddy Shist for fusly 1242 was	1,205	14 6	
'The remission for Crops perished	656	13 0	
'Land revenue Settlement	549	1 6	
'Add Enam, Cuttobuddy &c.	109	14 0	
Net Settlement...	658	15 6	

TOTAL SETTLEMENT.			
	RS.	A.	P.
Fusly 1241 ...	1,389	12	9
" 1242 ...	653	15	6
	730	13	3

'There was no remission granted in fusly 1241 for perished crops, and the net land revenue settlement was 1,289-14-9 shewing a decrease in fusly 1242 of Rupees 740-13-3 and of the settlement from all sources of 730-13-3.'

'Of the amount of Rupees 658-15-6 the settlement of Fusly 1242 Rupees 292-13-0 was collected within the fusly and 142 Rupees 6 Annas up to the date of the Collector's report making a total of Rupees 435-3-0. The balance uncollected, viz., Rupees 223-12-6 the Collector states, will be collected within the fusly except Rupees 32-7-0 "due by the ryots of Pracasarowpollem which Village produce has altogether failed this year." It appears remarkable that any portion of the settlement should be irrecoverable as stated in regard to this Village because the Crops had failed, when so large an amount was remitted on the same account at the time the settlement was formed. The Board request the Collector will explain this.'

	RS.	A.	P.
Fusly 1239 ...	259	1	3
" 1241 ...	33	10	2
	292	11	5

'The arrear due up to the end of Fusly 1241 was 426-4-11 of which 133-9-6 has been collected leaving a balance still outstanding of 292-11-5, regarding this arrear the Collector has afforded no information.'

'The Peshcush on this portion of the Estate is Rupees 962-8-0. It has been under management since fusly 1239 and it would appear from the Collector's present report, by order of the Court. The arrear of Peshcush at the close of Fusly 1238 inclusive of a sum of 18-7-4 interest was Rupees 625-6-7 which without interest subsequent to the Estate being taken under management has accumulated to Rupees 1,189-0-6 up to the close of Fusly 1241. The Collection of the

RS.	A.	P.
962	8	0
65	2	0
1,027	10	0

'Current Peshcush within the fusly amounted to only Rs. 65-2-0 leaving a balance of 897-6-0. This added to the arrears of the previous fuslies makes the total balance of Peshcush at the close of the fusly under review Rupees 2,086-6-6; or more than two years Peshcush,

'since the Estate came under management the arrears of Peshcush have annually accumulated.'

	RS.	A.	P.
'Arrears at the close of Fusly 1238 ...	625	6	7
'Do. do. " 1239 ...	928	14	8
'Do. do. " 1240 ...	1,014	7	6
'Do. do. " 1241 ...	1,189	0	6
'Do. do. " 1242 ...	2,086	6	6

'The Collector in his letter of the 16th November 1831 stated that this District had been much cultivated by Ryots from the adjoining Purgunnah of Penta-paudoo in the Masulipatam District but the Estate in which this Purgunnah is situated having of late been under the management of the Collector, the Ryots had not cultivated so extensively in Talekacherlah. This was one cause of decrease, but there was another mentioned, namely that he had some doubt whether the Zemindar of Talekacherlah had not used his influence to prevent a more extensive cultivation in order to continue this portion under the Collector's management with the view of preventing its being sold in satisfaction of private debts. On this subject the Board have no further information and they are led to believe that these causes had ceased to operate very prejudicially inasmuch as the settlement of Fusly 1241 only fell short of the settlement of Fusly 1239 by Rupees 168. However it was obviously the duty of the Collector to have noticed more fully the large decrease in the present year's settlement of this Estate.'

'The Gross receipts in fusly 1242 were as follows:—

				RS.	A.	P.
Land Revenue	{	Current	...	292	13	0
		Arrears	...	127	12	0
				420	9	0
Tuccavy	{	Current	...	60	12	0
		Arrears	...	5	13	6
				66	9	6
Total...				487	2	6
Refunds	...	...	...	0	0	7
Total Gross receipts...				487	3	1

'which was disbursed as follows:—

	RS.	A.	P.
'Current Peshcush ...	65	2	0
'Charges collection ...	263	10	0
'Tuccavy ...	62	8	0
'Allowances to the Pagodas ...	95	15	1
Rupees...	487	3	1

'The Estate of Talekacherlah consists of four Villages and the permanent assessment is 1,925 Rupees. It stands registered as one Entire Estate in the name of Ooppalapaty Utchootarauze, but since the year 1800 it has been by a private arrangement divided in the proportions of 2½ Villages to Utchootarauze and 1½ Village to the Widow of Rungarauze, another branch of the family, but no such division has been ever entered in the public Register of lands. There has never been any sub-division assessment as required by law, nor can a Sub-division ever be made according to the private arrangement subsisting between the parties inasmuch as Regulation I, 1819, precludes the Sub-division of any Estate into portions of less than one entire Village or dependant Hamlet with defined boundaries. Each branch of the family pays an equal portion of the whole assessment and it has been usual to grant separate receipts. Mr. Crawley states that he has no means of ascertaining the assessment on the 2½ Villages. It appears to the Board with reference to the large amount of Peshcush due as before stated, that the Entire Estate should be advertised for sale for the recovery of the arrear, if it be not forthwith discharged. It appears to the Board that the present mode of proceeding is open to great objection. The Collector manages one half of one of the Villages on account of Utchootarauze, and the other party the other half. Besides there does not seem to be much prospect of realizing the arrear due by continuing the Villages for a further period under attachment. The balance at the close of Fusly 1242 has trebled the amount outstanding when it was first taken under the Collector's management.'

'The Board proceed to take into consideration the mode in which the Settlement has been made in these Estates. The Collector reports that it is the same as that made in the Minor Estates reported in his letter of the 31st December last, with this letter Mr. Crawley submitted Statements for two Villages explanatory of the manner in which the remissions had been made in fusly 1241 and Fusly 1242.'

'The explanation given in his letter of the 31st December 1833 as to the mode of settlement 'is that' "with respect to the Motbur ryots the full Shist has been fixed upon them according to "the Veesabady assessment of the land, and with respect to Nadars the settlement was made "upon the estimated produce." 'In his present report he states also,' "that the Shist as enter- "ed was the Amarakum or what was engaged to be cultivated at the commencement of the "season, and that the reductions under the head of remissions included the lands which were "left uncultivated as well as those unproductive or only producing scanty crops." 'Excepting

In Cons., 1st July 1833.

'the information to be collected from Statement No. 3 forwarded with 'his letter of the 15th June 1833, the Board have no explanation 'of the actual mode of settlement in the attached Estates, but it is quite clear that 'the system has been the same as that adopted in the Government Estates. The change 'in the original system commenced simultaneously and the Collector in his letter of the 15th 'June 1833 explanatory of the management of the attached Estates refers to the explanation he

Paras 3 and 6.

'had previously given of the mode of settlement in the Government 'Estates. Mr. Crawley observes in his letter of the 15th June 1833 'as follows.' "The Statements which were furnished with my letter appeared to afford all "requisite explanation and it was my wish that I should not dilate on the subject of Accounts "which a reference to the several Statements would explain. Besides which I had previously "reported on the settlement of the Government Estates and I considered that my letters of the

In Cons., 23rd July 1832.

In Cons., 9th August 1832.

"7th and 25th July" (relating to Government Estates) "had fully "explained the reason of my having been obliged under the exceeding "distressed state of the grain market to depart from the usual Vesa- "buddy Shist in forming the settlement and to grant remissions upon that Shist on the lands "which had not yielded produce." 'It is clear therefore that the mode of settlement in the 'fusly has been the same in all Estates managed by him whether under attachment for arrears 'or under management for disqualified Proprietors, or on account of Government.'

'The reports on the management of the Government Estates afford more detailed information 'of the mode and principle of Mr. Crawley's settlements and enable the Board to obtain some in- 'sight into its nature and effects. It appears that in Fusly 1241 Mr. Crawley set aside the esta- 'blished mode of settlement up to that time in favour of one upon the produce and granted re- 'missions for waste land perished Crops and short produce which had never been the custom of

15th June 1833.

'the District. His reasons for this change is stated to have been the 'impossibility of collecting the Vesabuddy Shist from the very low 'price of produce and the scarcity of money occasioned by the abolition of the Factories of 'Ingeram and Madepollam which Mr. Crawley states up to Fusly 1238 had' "kept in Circulation "throughout the District a sum about equal to two-thirds of the annual revenue besides the sums "formerly employed by private merchants." 'This operated very materially Mr. Crawley 'observes towards reducing the price of produce.'

'The essential ground on which the departure from the Vesabuddy mode of settlement

15th June 1833.

'was made appears therefore to have been the excessive fall in the 'price of produce. The Vesabuddy Shist Mr. Crawley explains, was 'fixed at a time when prices were nearly 3 times higher than in Fuslies 1240 and 1241.'

'The Vesabuddy has been from time immemorial the established mode of settlement in the 'Rajahmundry District. Mr. Crawley himself admits this in his Jummabundy report on the

In Cons., 4th March 1833.

'Government Estates for Fusly 1241 dated 21st February 1833, Para 4. 'He states,' "The acknowledged system of the country is that the "Shist of a Vesabuddy Village is always demandable." 'It is an apportionment of the Village 'dowle upon the different qualities of the lands in the Village, a certain money rate 'per Candy being fixed for the best sort, and graduated rates for the inferior Soils. The

'Vesabuddy Shist was considered the revenue payable for the year, but as would naturally 'occur, was not always realized, but no remissions were granted, the balance uncollected was 'always demandable in future years and to a great extent collected, though balances to a consider- 'able amount were often remitted by the Zemindars. Mr. Crawley for the reasons already stated had 'recourse therefore to a settlement upon the actual produce upon the substantial ryots he states 'he imposed the Vesabuddy Shist, and upon the poor ryots he settled upon the actual produce. 'The difference between the latter and the Vesabuddy Shist was granted and entered as remis-

15th June 1833. Para 6.

'sion. The actual produce was ascertained by means of sets of 'Ansanas. But as regards the actual mode and principle of the settle- 'ment made with the Motbur Ryots Mr. Crawley's statements are very 'contradictory. In his letter of the 15th June 1833 he states.' "I have been obliged to form "the settlement in the Vesabuddy Villages on an Estimate of the actual produce and where that "produce was insufficient to pay the Shist it became necessary to make remissions in case of the "poorer Ryots to the full extent of such differences, and with respect to the more substantial "Ryots in such proportion as from the circumstances of each appeared to be absolutely requisite." 'The obvious meaning of this passage is that Mr. Crawley granted remission to substantial as 'well as poor Ryots, though not to an equal extent where the produce fell short of the Veesa-

In Cons., 20th Jany. 1834.

'buddy Shist; and yet in his report on the Minor Estates for fusly '1242 dated 31st December 1833 Para 7. He states' "with respect to "the Motbur Ryots the full Shist has been fixed upon them according to the Veesabuddy assess- "ment of the land" 'and in his present report on the Estates under management para 5 he says 'that on Motbur Ryots' "the full shist of the land was put although there was not cultivation

In Cons., 23rd July 1832.

"or produce to realize the amount immediately," 'and again in his 'letter of the 7th July 1832 para 3 he observes that' "in forming the "Jummabundy it is usually necessary to strike out such lands as have been left waste either "from death, want of means or other cause. Such as have been destroyed by too much rain, or "dried up for want of moisture carried away by various branches of the Godavery or inundated "by Salt water and these are the items which cause remission to be made at the time of settle- "ment." 'These Statements are quite contradictory, and the inference which the Board draw 'from Mr. Crawley's remarks is that one defined and settled principle has not regulated the settle- 'ment of the different Villages as regarded the Motbur Ryots, that in some Villages remission 'has been given to substantial ryots where the produce fell short of the Vesabuddy Shist and 'that in others under the same circumstances the full Vesabuddy Shist has been imposed. The 'Board request Mr. Crawley will report fully on this point.'

'Mr. Crawley taking upon himself to depart from the long established mode of settlement 'without the previous sanction of the Board was highly censurable and as regards the measure 'itself most injudicious. In having done so in those Estates which are under his management as 'Trustee for the Proprietors of them, he has incurred a very serious responsibility and in the 'Board's opinion there was no necessity for the measure. The Settlement on the actual 'produce was that of all others which the Ryots would desire. Instead of a fixed money 'payment upon the lands it must have been an object of importance to them to have the settle- 'ment of the revenue for the year made upon Estimates of the actual produce. The Collector 'states that on the substantial ryots the Vesabuddy Shist has been imposed, but it appears to 'the Board that even where it has been imposed it has been done without any hope of realizing; 'and most probably with the decided intention on the part of the Ryots of not paying it, but of 'its being remitted as a balance hereafter. The Board are confirmed in this opinion by the 'very backward state of the Collections in all the Estates. Mr. Crawley in his letter of the 7th July

In Cons., 23rd July 1832.

Statement C.

'1832 submitting further explanation of his settlement of the Govern- 'ment Estates in fusly 1240 observes that in the Statement alluded to 'is entered a very large sum as doubtful' "occasioned by the high rate

"of Shist in comparison to the price of grain. This (he continues) I have mentioned may be collected if favorable season and more favorable prices can be obtained, but it is my duty to say that I see no immediate chance of its being collected, it may be considered that kind of balance which the Zemindar's keep over the Ryots but which has usually been struck off by the Circar after a moderate time has been given for the collection of such part as it is possible to realize."

'It appears to the Board that Mr. Crawley could not have intended to make the Motbur Ryots answerable for the Vesabuddy Shist or why should he have estimated their produce as it

* Para 6.

Letter, 15th June 1833.

'appears was done from Statement No. 3 forwarded with his letter of the 15th June 1833. By Mr. Crawley's own Statement* if the settlement was to be made on the Vesabuddy Shist there was "little more to do than to ascertain what land had been cultivated, but here it has been necessary to estimate the produce." No Estimate of the produce of the lands cultivated by the Motbur Ryots was necessary and it had this injurious effect that it gave a countenance and facility to them to make unfounded claims to remission. The distinction therefore which was made between the rich and poor Ryots, the Board believe to be merely nominal.'

The Board would ask upon what authority Mr. Crawley considered himself at liberty to grant remissions on the grounds on which it was given. He remitted the assessment on waste land on Crops entirely perished, and on short produce. Mr. Crawley is mistaken if he supposes that the Ryots, even had it been usual to give remission, were entitled as a matter of right to remission of assessment on all land that they left uncultivated. If it had been left waste from a positive inability to cultivate, some plea might have been advanced for indulgence, although strictly they were not entitled to remission under the Vesabuddy settlement, but the Board have no doubt that many of the Jeroyetee lands were left uncultivated from the Ryots cultivating Enam lands, in which case what equitable ground could exist for granting remission and on

In Cons., 9th March 1833.

Para 5.

'this point as regarded the Government Estates, the Collector observed in his letter of the 21st February 1833 that "the interests of the Government were to be protected as far as practicable without injustice to the Ryots. From the very low price of grain the Ryots found it much more profitable generally to cultivate their own and other Mauniums and Enams (of which there are a great portion in the District) and even proprietary lands in their vicinity than to cultivate lands belonging to the Circar."

'Even supposing that the grant of remission had not been opposed to the fundamental principle of the Vesabuddy Settlement. The Board have yet to learn what special reasons existed in Rajahmundry for granting a remission which is not usual in other Districts, remission upon short produce. It does not appear upon what accounts Mr. Crawley proceeded in granting remissions either in waste, or perished crops, or on short produce or what means were taken to check the accounts of produce on which the settlement was made and the remissions on the Vesabuddy Shist allowed. The information before them on these points is too vague and defective to enable them to feel satisfied that the available resources of the year in the Estates the management of which has been reviewed in these Proceedings have been fully brought to account. To the repeated calls which the Board have made on the subject of remissions, the Collector refers to his Statements which it is to be observed shew only the amount of remission not the means adopted by him for ascertaining what ought to be the proper amount to be granted or to the checks adopted by him to guard against fraud, and collusive practices between the Talook Servants, Ansanadars and Ryots. The Board will however proceed to consider the Statements to which the Collector has referred.'

'The first is Statement No. 3 forwarded with the Collector's letter of the 15th June last shewing the mode of settlement and remissions in the Village of Dosacayalapully in the Cottapully Estate. From this Statement it appears that no remission was granted to the Matbar

'Ryots either for waste, perished crops or short produce. With respect to the poor ryots the mode of remission appears to have varied. To some, the Shist of the waste land, and the difference of the Shist on the cultivated land and the value of their produce was remitted, to others a portion only of this difference was given up, in addition to the Shist on the waste, to others again who had cultivated to the whole extent they had agreed to cultivate, no remission was given although their produce fell short of the Vesabuddy Shist and although in one case the difference exceeded 50* per cent. and to some ryots who cultivated to the whole extent of the land they had agreed to cultivate and who had no produce, one half the Shist was remitted, and the other half imposed. The Board are quite at a loss to know upon what principle these remissions have been regulated, they appear to have been granted upon no fixed or defined rule.'

No. 20.

'It is moreover very remarkable that the value of the produce of the Motbur Ryots as entered in this Statement is only short of the Vesabuddy Shist by Rupees 5-8-3 whereas the value of the produce of the poor ryots fell short of their Vesabuddy Shist by Rupees 118-12-0. There are one or two other circumstances observable in this Statement. First that Tuccavy would appear to have been given only to substantial Ryots and none to the poor Ryots and that out of 10 poor Ryots, only two received remission for Village Charges and out of 14 rich ryots there were only four who did not.'

In his report on the Minor Estates dated the 31st December last in which he has stated in his present report the same mode of settlement prevailed as in the Estates under management, the Collector has explained that the full Vesabuddy Shist was imposed upon the Motbur Ryots, and that the settlement with the poor ryots was made on the estimated produce. On reference to the Statements forwarded with this letter the principle on which the remissions were granted to poor Ryots are different to what is shewn in Statement No. 3 forwarded with his letter of the 15th June last. In the former the whole amount of the Vesabuddy Shist was remitted to poor ryots where there had been an entire failure of produce, but from the latter Statement it appears as has been before remarked, that in similar cases where there was no produce, half the Vesabuddy Shist was remitted and the other half assessed. These differences in the rule and principle upon which remission has been granted to poor ryots the Board cannot account for and require a full explanation.'

'The Board observe that the per Centage of remission in the several Estates under attachment in Fusly 1242 has varied greatly as seen from the subjoined Statement.'

Estates.	Amount of Vesabuddy Shist.	Deduct Remission for failure of Crops.	Remainder.	Per Centage.
Cottapully	15,004	11,093	3,911	73
Juggaputnagarum Mocassah	2,590	2,136	454	82
Cottah Ramachendrapooram	1,84,101	45,406	1,38,695	21
Cottam	33,868	15,953	17,915	47
Talakecherla	1,205	656	549	54

'The Collector explains in his report that the Estate of Cota Ramachendrapooram did not suffer so much as the rest from the adversity of the season, and to this, and perhaps to the Vesabuddy Shist being imposed on the ryots to a greater extent than in the other Estates from their being in better circumstances may be attributed some portion of the difference in the per Centage of remission granted, but the Board are not satisfied that these causes were sufficient to account for so great a difference as is shewn, and they request the Collector will furnish explanation on the subject.'

'The ground on which the Collector departed from the Vesabuddy Shist and resorted to a Settlement on the actual produce was the inability of the ryots to pay under the existing depressed price of grain such a cause therefore could have reference only to the price at which that produce was commuted when the Vesabuddy Shist was fixed, but his resorting to a Settlement, on the actual produce, sets aside the grain dowe of the Village on which the Vesabuddy Shist was formed. For this there was no necessity whatever, there was no question, or objection on the part of the Ryots, so far as appears from the information before the Board as to the produce, but simply as to price. It was extremely injudicious to set aside the grain dowe of the Village and substitute Estimates of the current year's produce, there can be no doubt that with the price of produce so much below the Vesabuddy commutation price, the poor ryots except in a favorable year could not be expected to pay the full Vesabuddy Shist, but this was not sufficient reason for setting aside the Vesabuddy Settlement, and having recourse to Estimates of the produce, especially in the Estates under management for the Proprietors. However objectionable it may be that balances should be hanging over Ryots to be paid out of future profits, still in Estates belonging to others, and only held in trust by the Collector, the mode of Settlement which had always existed should have been adhered to and the *Current Collections* regulated, if it were necessary, with reference to the difference between the Current prices of grain and the Vesabuddy commutation prices, keeping the Vesabuddy grain dowe of the Village as the Standard produce, at the same time having of course reference to the Cultivators other means to pay, among, which might probably be classed the produce of his own, or the Maunium lands of others which he may have cultivated. In the Estates under management for the Proprietors, the Vesabuddy settlement must be adhered to and the *Current Collections* regulated as above stated with reference to current prices and the Vesabuddy Shist must not in such Estates be remitted, but entered as has hitherto been the established practice as an outstanding balance. The regulating the Current Collections with reference to price prevents collusive practices by the Talook Servants, Ansanadars and ryots in framing false Estimates of produce, false Accounts of lands uncultivated, and counteracts especially the system which is so prevalent of clandestinely taking away the produce as it removes in a great measure the incitement to do so connected with this subject.'

'The Board have recently received a letter from the Collector reporting upon a Petition addressed to the Board by the whole Jeroyetee ryots of the Nagarum Mootah which was under management in Fusly 1242 and is the property of Government. Mr. Crawley states in this that he has been obliged to dismiss the Amildar as he considered that he had intended to deceive

him. Mr. Crawley observes' "It is certain that he allowed the Ryots to carry off their produce without any Security for the Circar revenue and I believe combined with them generally to defraud the

Circar of Revenue. Indeed I have convicted him of receiving money from the ryots of one of the principal Villages of the talook to the amount of 365 Rupees and though I had given positive orders that the produce should not be given up till the Circar demand was paid or good Security given, I found on my arrival in the talook that great quantities of the produce had been taken away. The ryots wanted a settlement to be made with reference to the produce. "This was impossible" (and yet Mr. Crawley has done so in the Estates under management)

"and as on every enquiry there appeared to have been a very favorable produce I considered the only safe plan was to make the settlement according to the Vesabuddy Amakarum Shist which was done. This may be found in some cases too high but in that case it may be corrected hereafter but to have made it on the produce when it had been in a great portion removed and when I had proved the Ansana Zabithahs to have been purposely made on a very reduced scale was impracticable."

'The Board regret that Mr. Crawley did not pursue the same course in the settlement of the Estates under management and they direct that he will for the future conform to the Vesabuddy settlement in the Estates under his management for the Proprietors, whether they may be attached for arrears of revenue, or by order of the Civil Courts.'

'It appears moreover by a letter from the Collector of the 6th Instant that the evil results which the Board considered likely to follow a substitution of a settlement on the produce for the Vesabuddy settlement which has hitherto obtained, have in fact ensued. Mr. Crawley in his letter above cited brings to notice considerable fraud and embezzlement in the Jumwabundy of last year in which the Sheristadar was seriously implicated, he reports that' "in the whole of the Villages of the Doddeputla Mootah the same system exposed in my former letter appears more or less to have prevailed of concealing produce in last fusly and embezzlement in which the Amildar and my Sheristadar have been both concerned. The former in withholding altogether Ansana Zabithahs of large quantity of produce consisting of Chillies, Tobacco, Nutchenny, Lamp Oil seeds &c., and declaring that such produce was destroyed by the effects of the season, the latter by leaving out of the Jumwabundy settlements large portions of the produce of which the Ansanas had been received into his Department from the Talooks and this he appears to have systematically set about, as the posting of these Ansana Accounts as received into the Huzzoor have been discontinued from December of that Fusly."

'From a Statement* furnished with Mr. Crawley's letter it appears that the greatest abuse has been practised in estimating the produce of the Villages. The Statement in question shews that in the Doddeputla Estate the produce estimated by the Amildar's Ansanadars was estimated by the Hoozoor Ansanadars at 790, and that the Jumwabundy was made upon 627 Candies. The Board from want of fuller information are not prepared to enter into a detailed consideration of Mr. Crawley's letter but they cannot refrain from noticing the surprising fact that a Jumwabundy on so diminished a produce as that shewn above could have taken place had the respective Ansana Accounts been duly called for and compared by Mr. Crawley as they ought to have been at the time of forming the settlement. The Board think there is too much reason to apprehend that the same system of fraud and embezzlement which has come to light in a portion of the Rajahmundry District as reported in Mr. Crawley's letter of the 6th Instant has been practised to a greater or less degree in other parts where the Vesabuddy system has been departed from and the result of the revenue for the year in the Estates under attachment as recorded in these Proceedings is confirmatory of the apprehension they feel in this respect.'

67. A copy of the foregoing Proceedings we transmitted to the Collector on the 7th June.

EXTRA REVENUE FOR FUSLY 1242.

68. On the 29th March we submitted to Government the following Extract from our Proceedings under date the 10th of that Month.

Proceedings, in Cons., 10th March 1834.

30th Nov., in Cons., 12th Decr. 1833.

'Read again the letter from the Collector of Rajahmundry noted in the margin containing his report upon the management of the 'Extra sources of Revenue in that District for Fusly 1242.'

Salt.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	3,11,364	11	3	2,60,273	10	5	...	...	...	51,091	0	10
Balance on the 12th July 1833	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	3,11,364	11	3	2,60,273	10	5	...	...	...	51,091	0	10
Extra do.	74	12	7	318	3	1	243	6	6	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total...	3,11,439	7	10	2,60,591	13	6	...	...	...	50,847	10	4
Charges	45,010	9	10	52,254	1	10	7,243	8	0	...	...	...
Net Revenue	2,66,428	14	0	2,08,337	11	8	...	...	...	58,091	2	4

'There was a decrease of Rupees 81,724-2-0 in the amount derived from the Sales for home

Statement No. 1.

From the Collr., 20th May, in Cons., 3rd June 1833.

To Govt., 3rd in Cons., 3rd June 1833.

From Govt., 11th in Cons., 17th June 1833.

From the Collr., 20th Novr. in Cons., 2nd Decr. 1833.

To Govt., 9th in Dy. Cons., 12th Decr. 1833.

From Govt., 13th Decr., in Cons., 6th Jany. 1834.

Para 3.

'Rupes 23,947-14-0 occasioned by there having been a better supply of forage for the Cattle of the Brinjaries, than in the neighbouring Districts of Guntoor and Masulipatam.'

'The increase in the amount collected on account of Salt exported by Sea was Rs. 2,222-8-0.'

Para 5.

'The increase in the Charges was consequent on the increased exportation in the fusly under review.'

Sayer.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,52,670	11	3	1,27,783	6	5	...	...	...	24,887	4	10
Balance on the 12th July 1833	8,960	11	10	10,275	7	0	1,314	11	2	...	...	...
Current Collections	1,43,709	15	5	1,17,507	15	5	...	...	...	26,202	0	0
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	17,186	15	1	9,467	13	10	...	...	...	7,719	1	3
Total...	1,60,896	14	6	1,26,975	13	3	...	...	...	33,921	1	3
Charges	16,344	13	2	11,938	15	2	...	...	...	4,355	14	0
Net Revenue	1,44,552	1	4	1,14,936	14	1	...	...	...	29,565	3	3

'Of the decrease Rupees 23,730 occurred in the rents, and Rupees 1,157-4-10 in the frontier Statement 2.

	RS.	A.	P.
Rents	1,27,025	0	0
Aumanie	758	6	5
	1,27,783	6	5

'Chowkies managed under Aumanie. The falling off in the rents was occasioned by a violent storm which happened in May 1832, immediately after the day of renting, in consequence of which the renters of several Chowkies apprehensive of the losses, to which they might be subject, petitioned to be released from their engagements; and their farms were consequently resold at a lower rate. The decrease in the frontier Chowkies under Aumanie was owing to the depression of all kinds of trade in Yanam, consequent on the unfavorable nature of the season.'

N.B.—According to the Demand Collection and Balance Statement, the Collections in November amounted to 237-13-5 making the balance outstanding at the close of that month 7,738-13-9.

'Of the balance of fusly 1242, Rupees 2,298-11-10 were recovered up to the 31st October, and Rupees 243-9-5 subsequently leaving 7,733-1-9 outstanding on the date of the Collector's report.'

Sea Customs.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	12,451	11	7	12,878	10	0	426	14	5	...	...	...
Balance on the 12th July 1833	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	12,451	11	7	12,878	10	0	426	14	5	...	...	...
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total...	12,451	11	7	12,878	10	0	426	14	5	...	...	...
Charges	4,011	3	5	4,114	14	8	103	11	3	...	...	...
Net Revenue	8,440	8	2	8,763	11	4	323	3	2	...	...	...

'The increase in the Collection under this head was the result of an increase of 5,091-4-9 in the import duty collected on a quantity of Indigo saved from the wreck of the Ship "James Sibbald" and a decrease in export duty amounting to Rupees 4,664-6-4 occasioned by the duty on grain being withdrawn under the orders of Government.'

Abkary.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	50,662	8	0	45,070	7	0	...	...	...	5,592	1	0
Balance on the 12th July 1833	10,165	8	10	6,453	5	7	...	...	...	3,712	3	3
Current Collections	40,496	15	2	38,617	1	5	...	...	...	1,879	13	0
Extra do.	...	...	...	12	8	0	12	8	0	...	...	...
Arrears	3,440	4	10	4,378	11	4	938	6	6	...	...	...
Total...	43,937	4	0	43,008	4	9	...	...	...	928	15	3
Charges	...	...	...	...	...	...	...	...	...	...	...	...
Net Revenue	43,937	4	0	43,008	4	9	...	...	...	928	15	3

'Tenders for the rent of this branch were received at the commencement of the fusly to the amount of Rupees 40,995 being Rupees 9,667-8-0 below the rents of fusly 1241, but in consequence of the Storm adverted to above, the renters requested to be released from their engage-

38,693-8-0.

6,453 5 7

1,845 8 10

4,607 12 9

225 3 6

4,382 9 3

Demand, Col-
lection and
Balance State-
ment for No-
vember.

ments which was allowed and the rents were put up a second time for sale, when the amount bid being deemed inadequate a settlement was made with the Toddy drawers of the respective Villages, the result of which was a demand of Rupees 45,070-7-0. Of the balance Rupees 1,845-8-10 were collected by the 31st October, and Rupees 225-3-6 subsequently. The Collector reports that a portion of the outstanding balance will probably be irrecoverable.

Sundry Small Farms and Licenses.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	6,002	2	0	5,158	5	0	...	...	...	843	13	0
Balance on the 12th July 1833	1,182	11	9	1,938	11	6	755	15	9	...	...	...
Current Collections	4,819	6	3	3,219	9	6	...	...	...	1,599	12	9
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	1,493	4	8	690	5	6	...	...	...	802	15	2
Total	6,312	10	11	3,909	15	0	...	...	...	2,403	11	11
Charges...	...	...	...	...	...	...	...	...	...	...	...	...
Net Revenue	6,312	10	11	3,909	15	0	...	...	...	2,402	11	11

Needs no remark.

Stamps.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	18,905	15	0	19,979	15	0	1,074	0	0	...	...	...
Balance on the 12th July 1833	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	18,905	15	0	19,979	15	0	1,074	0	0	...	...	...
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total	18,905	15	0	19,979	15	0	1,074	0	0	...	...	...
Charges	1,875	8	4	1,995	9	6	120	1	2	...	...	...
Net Revenue	17,030	6	8	17,984	5	6	953	14	10	...	...	...

'No remark requisite.'

Moturpha.

	Fusly 1241.			Fusly 1243.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	41,539	1	4	38,111	7	2	...	...	...	3,427	10	2
Balance on the 12th July 1833	4,891	2	3	7,730	8	4	2,839	6	1	...	...	...
Current Collections	36,647	15	1	30,380	14	10	...	...	...	6,267	0	3
Extra do.	...	...	...	10	0	0	10	0	0	...	...	...
Arrears	1,333	0	1	2,427	12	8	1,089	12	7	...	...	...
Total	37,985	15	2	32,818	11	6	...	...	...	5,167	3	8
Charges	631	14	3	631	14	3	...	...	...	...	...	...
Net Revenue	37,304	0	11	32,136	13	3	...	...	...	5,167	3	8

Of the balance under this head for fusly 1242 Rupees 2,259-12-1 were collected by the end of October. It appears from the Demand, Collection and Balance Statement for November that, Rupees 507-12-3 more were collected in that month leaving Rupees 4,963-0-0 outstanding.

Para 22.

The Collector states that further collections will be made as far as practicable, but the late season has caused great distress particularly among the poorer class of weavers. "The high prices of provisions and the general distress have been felt among other classes also contributing to this source of revenue." The Board are of opinion that considering the class of persons upon whom this tax chiefly falls and the severity of the late season, the Collector should exercise forbearance in the Collection of this balance. They request that he will at as early a period as possible report what portion may be collected without distressing the Moturpha ryots with the view of the remainder being written off.

Total.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	5,93,596	12	5	5,09,255	13	0	...	...	...	84,340	15	5
Balance on the 12th July 1833	25,200	2	8	26,393	0	5	1,197	13	9	...	...	...
Current Collections	5,68,396	9	9	4,82,857	12	7	...	...	...	85,538	13	2
Extra do.	74	12	7	340	11	1	265	14	6	...	...	...
Arrears	23,453	8	8	16,964	11	4	...	...	...	6,489	13	4
Total	5,91,929	15	0	5,00,163	3	0	...	...	...	91,766	12	0
Charges	67,924	1	0	71,035	7	5	3,111	6	5	...	...	...
Net Revenue	5,24,005	14	0	4,29,127	11	7	...	...	...	94,878	2	5

BALANCES OF FORMER FUSLIES.

Sayer.

Statement B.

	RS.	A.	P.
Fusly 1233	4,189	5	10
" 1239	2,137	7	10
" 1240	1,255	13	0
" 1241	504	8	11
	8,087	3	7

Para 11.

The arrears of Sayer revenue outstanding at the close of Fusly 1242 on account of antecedent fuslies amounted to Rupees 8,087-3-7 as noted in the margin. The Balance of Fusly 1238 consists of Rupees 3,791-12-1 due by the renter of the Polaveram &c. Chowkies and Rupees 397-9-9 due by Caleany Jogiah late renter of Pundoolapaukah. The latter sum is in a train of liquidation from the proceeds of certain Enam lands the property of the defaulter valued at about 60 Rupees per Annum. The Collection of the former item appears to be very doubtful; the Collector states that he has been unable to obtain information from the Collector of Masulipatam regarding the property of the renter adverted to in his report for fusly 1241, which was said to be in the Treasury of that district, but upon which many persons had preferred claims, and that he has requested, (apparently without effect) that the renter and his Security who are brothers, may be sent to him that if no arrangement is made, they may be committed to Jail, the Collector states that he understands that they are defaulters to a considerable amount in the Masulipatam district also.

Rs. 2,137-7-10.

Of the balance of fusly 1239 Rupees 22-2-8 only have been realized and of the remainder Rupees 321 are due by one Gollaty Peddah Veeranah who has been paying it off by instalments, but is represented to be very poor, and the rest by parties who have filed a suit against the Collector for preventing them from levying duties on stored goods which forms the subject of the correspondence with Government noted in the margin.

To Govt., 21st in Cons., 21st January 1833.
From do., 26th Feby., in Cons., 4th March 1833.

Rs. 1,255-13-0

Para 13.

Proceedings, in Cons., 31st
Jany. 1833.

Para 11.

Para 13.

'these circumstances, the Board recommend that this amount may be written off from the Accounts.'

Fusly 1241 .. *504 8 11

Para 14.

Abkary.

	Rs.	A.	P.
Fusly 1238 ...	4,528	9	0
" 1240 ...	414	9	5
" 1241 ...	5,786	13	6
	10,729	15	11

'The balance on account of fusly 1238 is due by S. Kistna Bramiah Sastroloo the person adverted to above by whom the Sayer balance for the Polaveram Chowkey for the same fusly is due.'

'The balance of fusly 1240 Rupees 414-9-5 is due by Boory Potiah who has made his escape to Yanam, but whose Security Tota Casavaroydoo was imprisoned by the Collector as reported under date 12th September 1832. On the 7th September last the Collector requested sanction for releasing Tota Casavaroydoo upon certain conditions, which was granted by the Board, but the Collector now states that he is still in durance, having failed to fulfil the conditions upon which his liberation was authorized.'

Rupees 5,786-13-6.

From the Collr., 23rd Feby.,
in Cons., 7th March 1833.

To Govt., 15th in Cons., 15th
Augt. 1833.

From do., 23rd in Cons.,
20th Augt. do.

Para 19.

Sundry Small Farms.

Statement in letter from the
Collr., 6th in Cons., 19th Sept.
1833.

*51,844-7-4.

To Govt., 30th in Cons., 30th
Sept. 1833.

In Cons., 10th Oct. 1833.

+51,844	7	4
795	8	1

51,048 15 3 to be re-
mitted from the Moturpha
balance.

56,416	12	4
51,048	15	3

5,367	13	1
-------	----	---

Para 23.

'The balance of fusly 1240 has been reduced to Rupees 764-4-1, of which Rupees 374-11-0 will be paid up by the end of the present fusly by Dangany Bhamiah. Of the remainder Rupees 383-1-1 adverted to by the Collector in para 5 of his report for fusly 1241 as due by the renter of Samuldavee are stated to be irrecoverable, the renter who has no property having absconded and his Security having paid up as much as he engaged to be responsible for. Under these circumstances, the Board recommend that this amount may be written off from the Accounts.'

'The balance* of fusly 1241 has been reduced to Rupees 269-4-3 which the Collector states will be shortly brought to account.'

'The old balances of Abkary at the commencement of fusly 1242 amounted to Rupees 15,150-11-3 of which Rupees 4,378-11-4 were realized during the fusly and Rupees 42 remitted, leaving Rupees 10,729-15-11 due on account of the fuslies noted in the margin.'

'Of the balance of fusly 1241 Rupees 475-5-11 only have been realized. Of the remainder Rupees 4,724-4-7 were due by Munda-velly Bramanah, whose Security Tauloory Tautiah has been committed to Jail; a Suit instituted by this person against the Collector is still pending in the Court. Under the circumstances represented by the Collector, the Board recommend that Rupees 242-12-3 due by Bellumcondah Gungooloo may be written off to profit and loss.'

'The sum of Rupees 795-8-1 entered as a balance on account of Sundry Small farms and licenses is the amount of fishing tax for fuslies 1240 and 1241 included in the old* balances of Moturpha remitted under sanction from Government dated 8th October last. This sum the Collector states has been written off from the Accounts. The remainder Rupees 51,048-15-3 is to be deducted from the balance† of Moturpha entered in Statement B as due at the close of fusly 1242 on account of former fuslies there will then remain Rupees 5,367-13-1 being the balance mentioned in the 3rd para of the Board's letter to Government dated the 30th September last as due by certain Goldsmiths &c. who had disputed the Collector's right to levy the tax: which the Board recommended should be allowed to remain standing against them in the Accounts for the present. The Collector states that he has not yet carried into effect

'the orders' of Government in regard to these balances, being apprehensive that Collection might be made by the Amildar and others for their own benefit, he has however directed that no distress or sale be levied on account of Moturpha balance and purposes to make the remissions sanctioned in forming the Settlement of the present year, when he will have an opportunity of making the parties, by whom the arrears are due, personally aware of the indulgence which has been extended to them.'

'Resolved that a copy of these proceedings be submitted for the information and orders of the Right Honorable the Governor in Council.

69. A copy of the foregoing Proceedings we transmitted to the Collector on the 29th March.

70. In reply we received from Government the following Extract from the Minutes of Consultation under date 8th April.

'These proceedings do not appear to call for any particular remark in respect to the management of the extra branches of revenue in Rajahmundry during fusly 1242, the result of which was a decrease of Rupees 94,878-2-5 out of Rupees 5,24,005-14-0.'

'The Governor in Council entirely concurs in the opinion of the Board as to the propriety of exercising forbearance in collecting the Moturpha balances of this fusly.'

'Adverting to the observations of the Collector in para 11 of his report referred to in para 12 of these proceedings the Governor in Council desires that the Board will take due notice of the inattention of the Collector of Masulipatam, to Mr. Crawley's application to him respecting the Sayer and Abkary defaulter S. Kristna Brumma Sastroloo.'

'Referring to the recommendations of the Board in paras 15 and 19 of these Proceedings for writing off certain balances of Sayer of fusly 1240 and a balance of Abkary of fusly 1241 which the Collector apprehends are irrecoverable, the Governor in Council observes that there does not appear to be any objection to allowing balances of this nature against parties whose interests have ceased, to remain in account for a few years, and he considers it inexpedient to remit them so easily.'

'The Governor in Council approves of the manner in which the Collector purposed to remit the balances of Moturpha authorized by Government to be written off in forming the settlement of the Current year; but he does not see any reason why orders should not have been issued in the mean time peremptorily forbidding any collection on account thereof, instead of the order merely forbidding a levy by distress or sale.'

71. A copy of the foregoing Minutes of Consultation we transmitted to the Collector on the 12th April.

RESULT OF THE SALE OF CERTAIN ESTATES FOR ARREARS OF REVENUE OF FUSLY 1242.

72. On the 26th February we submitted to Government the following Extract from our Proceedings under date the 20th of that Month.

Proceedings, in Cons., 20th Feby 1834.	
From the Collr., 20th July, in Cons., 5th August 1833.	
To do., 5th in Cons., 5th August	
From do., 19th Sept., in Cons., 3rd Oct.	"
To do., 10th in Cons., 10th Oct.	"
From do., 23rd Oct., in Cons., 4th Novr.	"
To do., 4th in Cons., 4th Novr.	"
From do., 8th in Cons., 19th Decr.	"
To do., 19th in Cons., 19th	"
From do., 5th in Cons., 16th Jany. 1834.	"
From do., 9th in Cons., 20th	"

'Read again the following letter from the Collector of Rajahmundry dated the 19th September 1833, reporting the result of the sale of certain Proprietary Estates in that District for arrears of revenue, together with the correspondence with the Collector which passed previously and subsequently.'

ANCIENT ESTATES.			
Peshcush.	Balance.		
RS. A. P.	RS. A. P.		
2,10,317 0 0	2,28,253 7 6		
PROPRIETARY.			
Peshcush.	Balance.		
RS. A. P.	RS. A. P.		
4,94,527 15 7	1,97,766 12 1		

'Considerable balances on account of Peshcush being due at the close of fusly 1242, the Collector of Rajahmundry under date the 20th of July 1833 submitted for the Board's approval and for publication, an advertisement announcing the intended sale of Estates belonging to the Defaulters. The day of sale fixed was the 18th September.

'Among the Estates entered in the list were fourteen Ancient Zemindaries. The Board allowed them to be advertised for sale on this occasion with the same view that they did so last year, viz., with a hope of stimulating the Proprietors to use their last endeavours to adjust their accounts with the Government; but they directed the Collector of Rajahmundry not to proceed to the actual sale of them without further instructions. These Ancient Estates accordingly were not sold. The question of the expediency of resorting generally to a sale of Ancient Estates not having been yet disposed of by Government, the Board thought the proper course was to continue the Estates in question under attachment for the present. The Board regret to find that the Ancient Zemindars have made no exertion to discharge the balances against them, and consequently no portion of them has been realized.'

'The Estate first in the Advertisement which was sold is Cadaly. Large balances were outstanding against this Estate at the close of Fusly 1241, and it was put up for sale on the 15th November 1832. The Board however did not confirm the sale at that time. It appears that no part of the balance for 1241 has been paid, and that this with that due for Fusly 1242 amounted at the day of sale, to Rupees 40,052-15-7. The Estate* was purchased by the Collector on account of Government for Rupees 24,600. A Petition has been received from the Proprietor adverting to the bad seasons lately experienced, and praying that the Estate may be restored to her on her arranging to liquidate the arrears by instalments within three fuslies terminating in fusly 1245. No good effect having resulted from the indulgence granted to the Proprietor last year, this request cannot be conceded, and the Board resolve to recommend to Government that the purchase of Cadaly on account of Government for 24,600 Rupees be sanctioned.'

'The balance against Sree Rajah Agnegoondalah Suttemah up to the 19th September amounted to Rupees 19,183-8-7; on account of which 3 Estates, Chayaroo, Nadavapilly and Goottenadevy were attached. Chayaroo was bought on account of Government for Rupees 9,000 on the 18th September. On the 19th the Vakeel of the Proprietor, having failed in his promise to bring the balance due after the deduction of the purchase money of Chayaroo, Nadavapilly was put up and bought by D. Veerauze for Rupees 21,350 the permanent assessment on the Estate being only 3,190 Rupees. The Collector states that the Vakeel then requested that from the price of this Estate, the total amount of her balance might be taken, and that Chayaroo might be restored to her. This however is in contradiction to the prayer of the Petitions to be presently noticed. Goottenadevy was not sold.'

'The Petitions noted in the margin were presented to the Board by the Defaulter. In them she earnestly requests that the sale of Nadavapilly may be annulled, and that she may be allowed to procure money to discharge the balance due after credit being given for the value of Chayaroo, by the sale of Goottenadevy, by private Contract, and to pay it to the Circar receiving back Nadavapilly. No objection to

No. 999 of 1833.
" 1125 of "
" 75 of 1834.

'a compliance to this request occurring to the Board, they notified to the Collector that they would be prepared to annul the sale of the Estate upon his reporting that the balance due by the Proprietor after deducting the price of the Chayaroo Estate had been discharged. The Board were subsequently informed by the Collector that Agnegoondalah Sutteemah had offered to discharge the balance on certain conditions, namely, that Row Ramarow the proprietor of Vuravellypollum was to advance the money and on that account the Estate should be registered in their joint names. The Collector stated also that he understood it had been agreed between them that if the money were paid in three years, the whole Estates should revert to her, Sutteemah. This arrangement the Board could not allow, and the Collector was informed that unless the balance due was discharged immediately and unconditionally, the sale could not be annulled. The Collector has stated in reply that he had received an Urzee from Row Rama Row requesting that

From Collr., 8th in Cons., 19th December 1833.

From Collr., 5th Jany. 1834, in Cons., 16th do. do.

In Cons., 20th Jany. 1834.

'10,000 Rupees which have been in deposit in his Treasury pending the reference to the Board may be received on account of the balance due from the Zemindar of Nadavapilly, and one from the latter individual to the same purpose. In a subsequent letter dated the 9th Ultimo he reports that he had ascertained that a Stamp paper had been purchased on account of Agnegoondalah Sutteemah for the purpose of transferring by Mortgage the Nedavapilly Estate to Row Ram Row. On this point the Collector observes that the "document can be of no use as long as the Estate is not registered in his office, but it cannot in this case be said that the 10,000 Rupees due has been unconditionally paid." The Board do not concur with the Collector in this view of the question whatever private arrangements may have been made between Sutteemah and Row Ram Row, it is clear that the Government is neither a party to them, or recognize them in any way or to any extent. Though the advance of the money by Row Ram Row may by a private engagement be conditional as regards himself and Sutteemah, the payment of the amount into the Treasury for the balance due was, as the Board directed; an unconditional payment as regards the Government at the time the amount was received by the Collector, even the supposed private engagement now mentioned was not known, and certainly formed no condition of the payment. It does not appear therefore to the Board that the arrangement mentioned by the Collector should be made an obstacle to the restitution of Nadavapilly to the Proprietor when the whole balance due by her has been cleared off, and they accordingly resolve to annul the sale of this Estate and to direct the Collector of Rajahmundry to carry to account the sum of ten thousand Rupees paid into his Treasury as reported in his letter of the 5th Ultimo on account of the balances due by Agnegoondalah Sutteemah, and to restore to her the Nadavapilly Estate so soon as the balance of Kists of the Current fusly is paid up. Ordered that the Petitions noted in the margin from D. Veerauze the purchaser of the Estate in question at the public sale, praying that the sale may be confirmed, receive an Endorsement shewing the decision to which the Board have come on the subject. The Board resolve to recommend to Government that the purchase of the Chayoor Estate on account of Government for 9,000 Rupees be confirmed.'

No. 1231 of 1833.
" 43 of 1834.

'With respect to Assuntah and other Estates which belonged to the late Cocherlacottah Assuntah &c. Vencat Row, the death of whose son a Minor was reported to Government by the Board under date the 1st August 1833, with a recommendation that the Widow of Vencat Row should be recognized as heir, and the Estates made over to her on her making satisfactory arrangements for paying up the balances outstanding against them, which proceeding the Government were pleased to sanction, the Collector states that the greater part of the balance due on account of these Estates has been paid, and that satisfactory arrangements have been made for the liquidation of the remainder

'until the completion of which, one Estate will continue under attachment. Under these circumstances the Board approve of the Collector's having refrained from the sale, but direct that he will report whether the arrears have yet been discharged. He will also report to the Board whether the family have completed their arrangement relative to the Gold, Silver, and Jewels under his joint charge and which he considers sufficient Security for the balance of 35,683-0-10 due on Estates purchased by Government in March last and has therefore released the Estates of Cocherlacottah Lutchmee Davamah from attachment.'

Rajahmundry.
Chagully.
Dhurmavaram.
Tandemulla.

'The Collector reports that the balance against the Estates of Goondoo Vencatroydoo, viz., Rajahmundry, Chagullo, Dhurmavaram and Tandemulla which are inserted next in the Advertisement has been paid, and these Estates have consequently not been sold; but he has retained Chagullo and Dhurmavaram under attachment as Security for a balance of 9,364-7-5 outstanding against this Proprietor on account of the demand against Doovah and other Estates sold in March 1833; nearly the whole of this balance is due upon the Doovah Estate, regarding which the Board will take occasion to record their opinion separately; in the meanwhile they approve of the Collector having attached the two Estates abovementioned.'

'Wooppaudoo and Yaloojoovanelunkah, the permanent Beriz on which is 1,800 and 8,540

Wooppaudoo.
Yaloojoovanelunkah.

Rupees respectively were sold, the former for 1,825 Rupees to Valaty Ramanah, and the latter for Rupees 6,300 to Government. The total amount of arrear due by the owner at the date of sale was Rupees 6,159-5-5. The Wooppaudoo Estate, the Collector reports, was sold for its full value, and he did not therefore purchase it on account of Government.'

'Davagooptapoo Caumaraue the proprietor subsequent to the sale represented to the Board

No. 985 of 1833.
„ 1831 of „

'in the Petitions noted in the margin, that on the evening of the day of sale he tendered payment of the arrears due by him and complained of the hardship imposed upon him by the Collector in first putting up Wooppaudah the Estate of the least value, and afterwards the other, whereas if he had sold Yaloojoovanelunkah first, a sufficient sum would have been realized to discharge the amount of the balance, and the sale of Wooppaudah thus rendered unnecessary. These Petitions having been referred to the Collector for explanation, he stated that the money for payment of the balance was not brought before him, that he believed that it had not been brought to the Cutcherry, and that his Cashkeeper affirmed that no such money was brought to the Treasury. He also stated that had Davagooptapoo Cummaraue expressed a wish that either of the Estates should be first

No. 1113 of 1833.

'sold, he would not have objected. In a subsequent Petition Davagooptapoo Caumaraue besides recapitulating his former Statements announced that he was prepared to pay the balance of Pesheush. The Board in consequence

To the Collr., 4th Novr., In
Cons., 4th do. 1833.

'authorized the Collector of Rajahmundry to afford him a limited time to do so, at the expiration of the period allowed, the Collector reported that Davagooptapoo Caumaraue being a considerable

'Defaulter as Security to the renters of several Villages in the Pittapoor Zemindary, he had made a demand against him for the balance due on this account at the same time that he called on him to pay the arrears of Pesheush due

5,793-1-1

8th in Cons., 19th Decr. 1833.

'on his Estates, that up to the date of his letter he had received no communication from him, and that he thought that he never seriously intended to pay the balance, but petitioned to gain time during which he could exercise an influence in the Estates.'

'On an attentive consideration of the Petitions received from the Proprietor and of all the circumstances relative to the sale of the Wooppaudoo Estate, and especially with reference to

'the fact of the price for which his other Estate was sold being more than sufficient to liquidate the balance due upon both, the Board resolve to annul the sale of the Wooppaudoo Estate, and to recommend to Government the confirmation of the purchase of the Estate of Yaloojoovanelunkah on account of Government for 6,300 Rupees.'

Moomedivarum.

'It appears that in consequence of the Proprietress of Momedavarum having paid up all the arrears due by her with the exception of Rupees 1,095-6-2, for the liquidation of which in one Month she had given good security, the Collector released her Estate from attachment. The Board approve of the Collector's proceeding in this case.'

Nagavarum.

'The Estate of Nagavarum bearing a permanent assessment of Rupees 2,126 and against which a balance of Rupees 1,983-0-7 was outstanding, was bought in on account of Government for Rupees 1,450. Resolved that the Government be requested to sanction the purchase.'

'Goorajanamoody and Goonopooddy were bought in on account of Government for 300

Goorajanamoody and Goonopooddy.

Rupees and 600 Rupees respectively. The permanent assessment on the former is 2,128 and the balance due on account of it 2,190-11-10. The permanent assessment on Goonopooddy is 3,094 and the balance due on account of it 3,388-9-6. It appears that the proprietor is deeply involved and has left the District. The Board resolve to recommend to Government to confirm the purchase of these Estates. Coomadavilly was purchased on account of Government for Rupees 425. The permanent assessment on the Estate is Rupees 2,912 and the balance against it at the time of sale Rupees 5,122-9-9. The Board resolve to recommend that the purchase of this Estate may be sanctioned by Government.'

Andangy.
Gooroojapilly.
Gopavarum.

'The next Estate in the order of the Advertisement which was sold is Audangy the property of Sooramah, the natural daughter of the late Rajah Row Vencata Neeladry Row as the Collector stated that Sooramah had attained her Majority, and as the Estates had not been under the management of the Court of Wards during the minority, there did not appear to the Board to be any legal objection to bringing her Estates to sale for arrears of revenue; and they accordingly authorized the Collector to adopt this measure. The balance outstanding against the Proprietress was Rupees 10,903-0-3 and on account of it the 3 Estates of Audangy, Goorajanapilly and Gopavarum were attached by the Collector; of these, at the request of Damara Vencata Row, the husband of the Proprietress, Audangy the permanent Assessment on which is Rupees 2,583 was put up for sale and was purchased by Streeputty Precansa Row for Rupees 1,550. The Collector explains that he did not purchase this Estate on account of Government as "the value of it is very trifling." For the remainder of the balance the Collector states, that Damara Venkut Row requested that as after the death of Rajah Neeladry Row the sum of Rupees 36,120 was taken charge of on account of the Court of Wards, with a view to its being hereafter equally divided between the Minor and his Sister, the rest of the balance might be paid out of this fund; and it appears that in consequence of this proposition the Estates of Goorjanapilly and Goopavarum were not put up for sale. The Board confirm the sale of Audangy and under the circumstances above recited approve of the Collectors having abstained from the sale of the other Estates. They must however continue to be retained under attachment, as with reference to para 6 of their proceedings under date the 10th September 1829, the Board do not deem it advisable that the sum of money alluded to should be divided until Row Vencata Row, the Minor brother of Sooramah attains to his Majority. The Collector should apply again immediately to the Accountant General for bonds

on account of the sum in question as also for other sums, Certificates of which he states have been granted as having been paid into his Treasury.'

Takey and Poonoomadam. 'The Collector is requested to report whether the amount due by the Proprietor of Takey and Poonamadam which he engaged to discharge by the 15th March last has been paid.'

Polevala Somanasa. 'Under the circumstances stated, the Board approve of the Collector's proceedings with regard to the Polevalah Estate, and they sanction the arrangement by which Volaty Ramanah transfers the Estate of Soomanasah to the Minor Zemindar of Pettapore in part liquidation of the sum due on account of the purchase of Polevalah.'

'The balances against the Estates in arrear in addition to those already noticed were small and the Collector reports that they would be adjusted on payment of the first Kist if not previously liquidated. The balance upon the whole by the Advertisement is 11,664 Rupees upon 17 Estates.'

'It does not appear from the Collector's report what proceedings have been taken in regard to the Cautavarum Estate which was noticed in his letter of the 20th July last, and was advertised for sale with the other Estates. The Peshcush of this Estate is 2,135 Rupees, and the balance against it Rs. 1,632-2-0. It does not appear why this Estate was not sold with the rest or what has been done regarding it. The Collector will be pleased to furnish explanation on these points.'

'Ordered that the Collector's letter with the foregoing observations be submitted for the information and orders of the Right Honorable the Governor in Council.'

73. A copy of the foregoing Proceedings we transmitted to the Collector on the 26th February.

74. The following letter was addressed to Government under date 3rd March.

"I am directed by the Board of Revenue to transmit the accompanying petition addressed to Government by D. Verrauze in which he complains that the sale of an Estate put up at Auction on account of arrears of revenue and purchased by Petitioner was not confirmed by the Board and which was referred to the Board by Government with direction that they should state the circumstances of the case for their information."

"The case is fully detailed in paras 5 and 6 of the Extract from the Board's proceedings forwarded to Government on the 20th Ultimo, and the Board have only to add that as it was specified in the Advertisement of the sale that no sale would be valid until confirmed by the Board of Revenue, the Petitioner has no reasonable ground of complaint that in the instance of the Estate purchased by him it was annulled."

75. In reply we received from Government the following Extract from the Minutes of Consultation under date 11th March.

In Cons., 20th March 1834. Minutes of Consultation, 11th March 1834. Para 4. "The Governor in Council approves and sanctions the purchase of the Estate of Cadaly on account of Government for Rupees 24,600. The permanent assessment on this Estate it is observed was Rupees 36,631 and the balance of Current and Arrears outstanding at the time of sale Rupees 4,00,952-15-7."

"The Governor in Council approves of the Board's orders cancelling the sale of the Nadavapully Estate, and confirming that of Chayoor. The purchase of the latter on account of Government for Rupees 9,000 is sanctioned."

7 and 8. "The Proceedings reported in these paras are approved."

9 to 11. "Under the circumstances stated, the Governor in Council approves of the Board's orders annulling the sale of the Estate of Wooppadood and sanctions the purchase of Valoogoovanylunkah on account of Government for Rupees 6,300, which sum it is observed is more than sufficient to cover the balance on both Estates."

12. "The Proceeding reported in this para is approved."

13 and 14. 1 Rs. 1,450 2 " 300 3 " 600 4 " 425 "The Governor in Council sanctions the purchase of 1 Nageram, 2 Gooroojanamoody, 3 Goonooipoondy, and 4 Coomadavilly on account of Government for the sums noted in the Margin."

15 and 17. "The Proceedings reported in these paras and the instructions of the Board are approved."

16 and 19. "The Board will be pleased to submit to Government the information that may be furnished by the Collector."

18. "The Governor in Council requests that the Board will call for a report of the actual state of these balances on the 1st Instant and submit it to Government."

"With respect to the ancient Zemindaries, the Governor in Council desires that the Collector may be required to furnish a special report upon the management of them since they have been under attachment and to state his sentiments as to the expediency of bringing any of them to sale, with reference particularly to the facility or difficulty of collecting the revenue from the ryots, and that the Board in reviewing his report will state their own opinion on the subject."

76. A copy of the foregoing was transmitted to the Collector on the 27th March.

77. The following letter was addressed to Government under date the 27th March.

To the Chief Secy., In cons., 27th March 1834. In Cons., 20th March 1834. 5th in Cons., 17th March 1834. "With reference to the 8th para of the Extract from the Minutes of Consultation under date the 11th Instant, I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Rajahmundry, which appears to furnish the explanation sought for by Government. The Estate of Cautavaram it will be observed was not sold, and that from inadvertence Mr. Crawley had omitted to state this in his report of the 19th September last."

BALANCE DUE BY THE LATE PROPRIETOR OF THE DOOWAH ESTATE.

78. On the 11th March we submitted to Government the following Extract from our Proceedings under date the 27th February.

Proceedings, in Cons., 27th Febry. 1834.

'Read the following letters.'

From 23rd November, in Cons., 10th December 1832, para 4.
 From 1st in Cons., 11th February 1833, para 4.
 From 4th in Cons., 14th March ,,
 To 14th in Cons., 14th ,, ,,
 From 27th March, in Cons., 8th April,,
 To Government, 6th in Cons., 6th May 1833, para 4.
 From do., 31st May in Cons., 3rd June,,
 To the Collector, 11th in Cons., 11th November 1833 with Petition No. 1090 of 1833.
 From do., 20th November, in Cons., 2nd December 1833.
 To do., 2nd in Cons., 2nd December ,,
 From do., 18th in Cons., 30th December ,,
 To do., 30th in Cons., 30th December ,,
 From do., 10th in Cons., 23rd January 1834.

From the Collr. of Rajahmundry, 1st in Cons., 11th Febry. 1833.
 Para 4.

Para 4, letter 23rd Novr., in Cons., 10th Decr. 1832.

From the Collr., 27th March, in Cons., 8th April 1833.

In Cons., 3rd June 1833.

'The Doowah Estate which was sold on the 25th March last for arrears of public revenue was the joint property of Goondoo Vencataroydoo and the late Cocherlacota Vencatarow, but is registered only in the name of the former person. The peshcush on this Estate is 22,466-8-0 and it was purchased on account of Government for 19,300 Rupees and the purchase sanctioned in Mr. Secretary Wheatley's letter of the 31st May following.'

'From the Collector's letter of the 23rd November 1833 it appears to have been the practice in the Rajahmundry District to hold the purchasers of Estates sold on account of arrears of revenue responsible for the Kists which may be due at the time the Board's sanction to the sale may be received. This practice would appear to have been departed from in the case of the Doowa Estate in consequence of the

Board's letter of the 14th March 1833 in which it was stated that the Proprietor of an Estate is responsible for the balance standing against it according to the Kistbundy up to the day on which it may be sold by public auction on account of arrears, notwithstanding it may have for some time previously been under the attachment and management of the Collector, the proprietor receiving credit for the collections made during that time after deducting the charges of management."

'Of the amount for which the Estate sold it appears that the sum of 2,522-7-7 only was available for the payment of the arrear of Fusly 1242, the remainder having been applied to the liquidation of an outstanding arrear of Fusly 1241 and from Statement No. 2 accompanying the Collector's letter of the 10th Ultimo, it seems that there was still a balance of Rupees 8,205-0-4 due by the Proprietor up to the day of sale. In pursuance of the Board's opinion above cited, the Collector has called upon the late Proprietor Goondoo Vencatroydoo to make good this sum, to which he has objected in a Petition received by the Board on the 29th October last. The main grounds of objection are that the Estate having been the joint property of himself and the late Cocherlacotah Vencatrow, he alone should not be held responsible, and that the Estate was

'during the whole of Fusly 1242 under the Collector's management. Goondoo Vencataroydoo in the same Petition accuses the Collector's Servants who managed the Estate of fraudulent practices, namely the sending in false Accounts of the produce and of the measurement of the lands, whereby a considerable loss accrued.'

'The Board think there cannot be a doubt of the correctness of the opinion before quoted that the registered Proprietor of an Estate is legally and the only person who is legally responsible for the public revenue due upon such Estate up to the day of sale. The practice in the Rajahmundry District has certainly been at variance with this principle, and where Estates are purchased by individuals upon their voluntarily entering into the conditions to be held responsible for the Kists for the whole fusly there does not appear to be any serious objection to it, provided the sale takes place at an early period of the fusly, but to make it a general and established rule as appears to have been done in Rajahmundry, the Board think highly objectionable. Its obvious tendency is to make proprietors of Estates consider themselves generally exonerated from the payment of Kists due to Government up to the day of sale. Although the division of the Doowah Estate between Goondoo Vencataroydoo, and Cocherlacotah Vencatrow appears to have been recognized by the Collector, it stands registered in the name of Goondoo Vencatroydoo only, and in point of law therefore he is the only person who can be held responsible for the balance due up to the day of sale namely Rupees 8,205-0-4. The point which remains for consideration is how far, there is a fair and equitable ground for relieving him of this balance. The Board are disposed to think favorably of his claim to such indulgence and for these reasons, that the Estate was during the whole period for which the balance accrued, under the management of the Collector, whether the resources of the year were to any extent made away with by the Zuffee servants is a question for future enquiry, but the existence of the balance cannot be imputed to any misconduct or malversation on the part of the Zemindar unless the resources so made away with were for his own private use and advantage which there is no reason to believe was the case, even if the statement made in his petition, of fraud having been practised, were true. The Collector's Settlement for the year was only 10,768-6-7 less than half the Peshcush. This was the effect of the late adverse season, and on the whole the Board think that it would be just and equitable that Goondoo Vencataroydoo the late Proprietor should be relieved from the payment of the balance of 8,205-0-4 outstanding upon his Estate up to the time of sale, and resolve to recommend that Government may be pleased to sanction the measure.'

'The Board request the Collector will institute an enquiry into the allegation of Goondoo Vencataroydoo that false Ansana and measurement accounts were sent in by his Zuffed servants and also into the Statement made by him that they have omitted to realize the balances due upon substantial Ryots who are well able to discharge them.'

'Ordered that a copy of these Proceedings be submitted to Government.'

79. A copy of the foregoing Proceedings we transmitted to the Collector on the 10th March.

80. The following order was passed by Government on the above Proceedings.

Minutes of Consultation, 18th March 1834.
 In Cons., 20th do. "Under all the circumstances of the case the Governor in Council is pleased to relieve, G. Vencataroydoo the late registered proprietor of the Doowah Estate from the balance of Rupees 8,205-0-4 on account of the Kists of Fusly 1242. This amount will accordingly be written off to profit and loss."

81. A copy of the foregoing was transmitted to the Collector on the 20th March.

ON THE SUBJECT OF A COMPLAINT FROM THE WIDOW OF COCHERLACOTAH VENCUTROW THAT SHE IS
HELD ANSWERABLE FOR ARREARS OF KIST AGAINST HER ESTATE WHICH HAS
OCCURRED UNDER THE COLLECTOR'S MANAGEMENT.

82. The following letter was addressed to Government under date 30th October.

"With reference to the Endorsement by Government on Petition No. 1003 of 1834, I am
To the Chief Secy., in Cons., 30th Oct. 1834. "directed by the Board of Revenue to request, that you will submit
"to the Right Honorable the Governor in Council the following ex-
"planation relative to the subject of complaint in that Petition."

"Cocherlacotah Vencut Row the husband of the Petitioner possessed 15 Estates in the
From the Collr., 2nd in Cons., 16th Augt. 1832. "Rajahmundry District; against which, at his death, which occurred
"on the 27th July 1832, a large arrear was outstanding. Previous
To Govt., 12th in Cons., 12th Novr. 1832. "to his death 9 of the 15 Mootahs had been attached, and these were
"advertised for sale on the 18th September 1832. The Board de-
From the Collr., 20th July, in Cons., 5th Augt. 1833. "clined to sanction the sale which took place under that Advertise-
"ment for the reasons adduced in the letter to Government noted in
12th Novr. 1832. "the margin."

"Under the instructions conveyed in the Answer from Gov-
11th Decr. 1832, in Cons., 17th do. do. "ernment, the Widow was called upon to liquidate the arrears
"against the Estate; and on her failing to do so, the Collector
"advertised for sale on the 31st January 1833, the Estates enumerated
Ragoodavapooram. Moonujanlah. Paupaukan. Coty. Bheemavaram. Bondada. "in the Margin, and reported the circumstance to the Board in a
"letter which they received on the 16th January 1833. The Board
"in reply informed the Collector, that although the Estates he had
"advertised had on a former occasion also been advertised, they were
"nevertheless of opinion, that the usual period of 30 days should be
"allowed to elapse between the date of the notification, then made,
"and the day of sale, and they accordingly directed that the sale
"might be postponed till the 28th February."

"These instructions, unfortunately, did not reach the Collector until
From the Collr., 1st in Cons., 11th February 1833. "after a sale had taken place on the 31st January. On the ground
To the Collr. of Rajahmundry, 11th in Cons., 11th Feby. 1833. "that the time which had intervened between the publication of the
From the Collr., 27th March, in Cons., 8th April do. "Advertisement and the day of sale was not sufficient to enable
To Govt., 6th in Cons., 6th May 1833. "persons wishing to purchase but living at a distance to repair to the
"place of sale, the Board withheld their sanction from this sale, and
Bondandan. Rajoodavapooram. Cottam. Banpaukah. Moonajalah. Bheemavaram. Sanookoo. "directed a resale on the 25th March 1833. On that date the Estates
"noted in the margin were bought for Government for the aggregate
"sum of 40,300."

"By the proceeds of the sale and from other sources, the whole
To Govt., 15th in Cons., 15th July 1833. "of the arrears outstanding at the date of the late Zemindar's death,
To Govt., 1st in Cons., 1st August 1833. "have been discharged; but against the Estates sold, arrears had
From Govt., 13th in Cons., 19th August 1833. "accrued from the commencement of Fusly 1242 to the day of sale,
"during which period they were under the Collector's management,
"to the amount of Rupees 35,683-0-10."

These were noticed in para 7 of the Board's proceedings of the 20th February 1834 and
Dispatched to Govt., 26th February 1834. "regarding them, the correspondence noted in the margin has passed
In Cons., 20th Feby. 1834. "between the Board and the Collector of Rajahmundry. In their
"letter of the 27th March the Board directed the Collector in reference
"to an application from the Petitioner for the remission of the arrear
"in question, to explain to her that her request was wholly inadmissi-
"ble, and that every Proprietor of an Estate is responsible for the
"Government Kists up to the date of its transfer by sale to other
"hands; but desired him at the same time, if he considered that there
"were any peculiar circumstances in her case calling for indulgence,
"to report the grounds of his opinion to the Board. The Collector
"replied, that he was of opinion, that the Petitioner had no peculiar
"claim to indulgence; that he did not consider that her assertion that
"she had suffered loss, owing to the circumstance of her being liable
"for the arrears of Kist up to the date of sale not being generally
"known, worthy of consideration, inasmuch as she had offered the
"Estates to Government before the sale at a price below what they
"obtained at the Auction; and that he had therefore endorsed her Petition to the effect, that
"her request was inadmissible and informed her that he would, with her consent, sell a sufficient
"quantity of certain Jewels, belonging to her, in his charge, to cover the balance; or if she
"objected to that, would proceed to attach such portion of her Estates as would suffice to meet
"the demand against her."

"From the Collector's letter of the 17th September it appears that the Petitioner will not
In Cons., 6th Octr. 1834. "allow the sale of any part of the Jewels, and that, in consequence,
"he holds in attachment the Estate of Panoomuntra. The Board have
"called upon him to state what arrangements are proposed by the Petitioner for the liquidation
"of the arrear which it appears is now reduced to Rupees 34,982-6-3, and to report what pros-
"pect exists of the recovery of it from the surplus proceeds of the Estate of Panoomuntra."

"The Board see no reason to alter the opinion which has dictated their rejection of the
"Petitioner's applications to be relieved from the arrear which accrued from the commence-
"ment of Fusly 1242 to the 25th of March 1833. The case of the Doovah Estate which she
"cites in support of her claim, the Board conceive to be very different. It is true that one of
"the grounds on which the Board recommended to Government the remission of the arrears
"against that Estate was that they had accrued while it was under the Collector's manage-
"ment, but a stronger reason for their recommendation was that the registered Proprietor of
"that Estate who would have been answerable for the whole of the arrears if demanded, was not
"the virtual Proprietor of the entire Estate: and
"the fact noticed by the Collector that the sum
"obtained for the Estates at Auction exceeded
"the price* at which, previous to the Auction,
"she offered to sell them at to Government ap-
"pears to the Board, as to him, to take all force
"from her objection that people would have been found who would have bid more for the
"Estates if it had been generally known that she the Petitioner would be held answerable for
"the arrears up to the day of sale. The Petition No. 1003 of 1834 is herewith returned."

In Cons., 24th Novr. 1834.

83. The following order was passed by Government upon the
above letter under date 18th November.

	RS.	A.	P.
* Price at which they were offered to Govt. by the Zemindar	38,812	6	3½
At which they were bought	40,300	0	0
Difference	1,687	9	8½

"Upon deliberate consideration of the circumstances of this case, and particularly advert-
ing to the facts that the delay of the sale of the Estates in question arose from causes over
"which the late proprietor had no control, that she had nothing to do with the management
"during the period for which the arrears are charged against her, that the practice of charging
"the arrears of the fusly in which Estates have been brought to sale
"against the late proprietors was not usual in Rajahmundry before
"the time at which these Estates were sold, and that the Estates have
"become the property of Government. The Governor in Council is of
"opinion that the Petitioner ought to be relieved from the demand against her on account of
"arrears from the commencement of Fusly 1242 to the 25th March 1833 the day of sale, the
"amount of which appears to be Rupees 35,683-0-10. It is accordingly resolved that authority
"be given for writing off this balance from the public Accounts."

84. A copy of the foregoing correspondence was transmitted to the Collector on the 24th November.

REGARDING THE CLAIMS REFERRED TO THE ESTATE OF VUTSAVOY VENCATAPUTTY RAUZE
LATE PROPRIETOR OF COTTAPULLY.

85. With reference to the correspondence noted in the margin, we submitted for the in-
formation of Government* under date 23rd June
a letter from† the Collector of Rajahmundry,
enclosing copy of a decision passed by the Adaw-
lut Court of that Zillah regarding the claims
preferred to the Estate of Vutsavoy Vencata-
putty Rauze, late Proprietor of Cottapully in
that District.

From Govt., 10th in Cons., 13th June 1831.

To do., 20th in Cons., 20th "

From do., 5th in Cons., 11th July "

To do., 1st in Cons., 1st Augt. "

From do., 5th in Cons., 8th "

* To the Chief Secy. to Govt., in Cons., 23rd June 1834.

† 11th in Cons., 23rd June 1834.

In Cons., 17th July 1834.

86. In reply to which we received the following Extract from
the Minutes of Consultation under date the 11th July 1834.

"It does not appear that a regular Suit has been instituted for the possession of this Estate.
"The decision passed by the Acting Zillah Judge upon Extra Peti-
"tions presented by the several claimants cannot have the force of a
"Decree. An appeal from it, the Governor in Council apprehends
"may be preferred to the Provincial Court by a simple petition as from any ordinary interlocu-
"tory order. It appears very desirable that an appeal should be preferred as the order of the
"Acting Judge seems to be exceptionable in many respects. Under the circumstances of the
"case, the Governor in Council thinks it expedient that the Collector should advise the parties
"most nearly related by blood to the deceased Vencataputty Rauze to prefer an appeal."

"The Board of Revenue will instruct the Collector accordingly."

"The Governor in Council thinks it proper that the proceedings of the Zillah Court in this
"matter should be brought directly to the notice of the Sudr Udalut, that if, as he apprehends,
"the Officiating Judge has acted irregularly in passing judgment upon the claims to the Estate
"of V. Vencataputty Rauze upon Extra petitions without a regular Suit being filed in the Court,
"and in punishing the unsuccessful Claimants by imposing fines upon them, the impropriety of
"his conduct may be pointed out to him without delay."

87. A copy of the foregoing was transmitted to the Collector on the 17th July.

MASULIPATAM.

EXTRA REVENUE FOR FUSLY 1242.

88. On the 26th February we submitted to Government the following Extract from our
Proceedings under date the 10th of that month.

Proceedings, in Cons., 10th
February 1834.

15th in Cons., 31st October
1833.

'The Board proceed to take into consideration the report of the
'Collector of Masulipatam upon the management of the Extra sources
'of Revenue in that District for Fusly 1242.'

Salt.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	2,95,212	0 0	1,42,518	4 2	...	...	62,693	11 10
Balance on the 11th July	724	8 0	1,442	8 0	718	0 0	...	...
Current Collections	2,04,487	8 0	1,41,075	12 2	...	...	63,411	11 10
Extra do.	2,547	15 9	7,554	13 10	5,006	14 1	...	...
Arrears	99	12 0	724	8 0	624	12 0	...	...
Total... ..	2,07,135	3 9	1,49,355	2 0	...	...	57,780	1 9
Charges	23,743	2 8	27,042	13 3	3,299	10 7	...	...
Net Revenue	1,83,392	1 1	1,22,312	4 9	...	...	61,079	12 4

DECREASE.

	RS.	A.	P.
Home Consump- tion	26,416	13	0
Inland trade	42,408	3	0
	68,855	0	0
Deduct Increase in exportation by Sea	6,161	4	2
	62,693	11	10

'The particulars of the decrease in the collections from the sales
'of Salt are shewn in the Margin. The Collector has explained in
'paras 5 and 6 of his report, the cause of the decrease which appears
'to have arisen partly from the effects of the season, there having
'been no water or forage for the Lumbadies Cattle but mainly to an
'extensive smuggling of swamp Salt. From the Collector's statement
'it would appear that the poorer classes resorted to the stealing and
'smuggling Salt with the view of obtaining an asylum in the Gaol
'during the Scarcity which prevailed. The Collector has not stated
'what measures he took to prevent the extensive smuggling which
'appears to have been carried on, what quantity of Smuggled Salt was seized or what was done
'with it. The Board request information on these points and also, if any and what quantity of
'swamp Salt was collected from other swamps than those from which it is usually taken by the
'Government Servants at the Paundreka Cotaur.'

'The quantity of Salt stored in Fusly 1242 was Garce 3,678-6-3 (of which 2,493 $\frac{3}{4}$ was swamp
'Salt) exceeding considerably the usual quantity stored in the year. The Stock on hand conse-
'quently at the end of August is stated to have been sufficient to meet the ordinary demand for
'two years.'

'The Board request the Collector will explain whether the plan adopted by his predecessor,
'as noted in para 4 of his Extra Revenue report for Fusly 1241 of opening a new channel for

'the conveyance of Salt to a Depôt at Ellore, is still in operation. They request also to be 'more fully informed of the mode by which this arrangement is effected and whether in the 'Collector's opinion, it is calculated to have the effect of increasing the Salt sales as anticipated 'by Mr. Hooper.'

Sayer.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,53,661	13	1	1,32,194	10	8	...	...	...	21,467	2	5
Balance on the 11th July	16,304	8	10	37,520	15	7	21,216	6	9	...	...	...
Current Collections	1,37,357	4	3	94,673	11	1	...	...	...	42,683	9	2
Extra do.	207	0	4	158	2	6	...	...	...	48	13	10
Arrears	10,992	4	7	13,916	6	10	2,824	2	3	...	...	...
Total	1,48,556	9	2	1,08,648	4	5	...	...	...	39,908	4	9
Charges	57,163	12	9	16,117	1	6	...	...	...	41,051	11	3
Net Revenue	91,387	12	5	92,531	2	11	1,143	6	6	...	...	...

'Of the demand under this head, Rupees 81,398 was on account of the rented portion, and '50,796-10-8 the shists of the Masulipatam and Noozed Divisions under Aumanic. The de- 'crease under the former head amounted to Rupees 4,867 and under the latter, to Rupees '16,600-2-5. In the Aumanic Collections there was a decrease of 'Rupees 19,766-9-8 in the Masulipatam Division alone, the greater 'portion of which occurred in the collections on painted goods exported to Persia and in the 'collections of duty on Tobacco. The decrease which appears to have 'occurred in the collections of duty on Tobacco since Fusly 1239 is 'ascribed by the Collector in some measure to the Merchants having been allowed to store 'Tobacco in Bunder in Fuslies 1236, 37, 38 and 39 without the collection of duty until the arti- 'cle was sold, this he states' "prevented the long outlay of the amount consumption duty, and "of course was a considerable benefit to them in the profits of their trade." 'With a view to 'check illicit trade in this article to which so great facilities are afforded by the practice of stor- 'ing large quantities within the town of Masulipatam, the Collector suggests that a provision 'should be made similar to the one in Regulation III of 1820 against storing Tobacco within 'certain limits of the place. The late Acting Collector in his report 'upon the Extra Sources of revenue for Fusly 1241 stated that he was 'engaged in an investigation, with a view to ascertain the real cause 'of the decrease which had occurred for some time past and promised to lay before the Board, 'as soon as the enquiry was completed, a plan calculated to prevent the illicit import of the 'said Article into the Town. The present Collector is requested to report whether these enquiries 'have been prosecuted by him and with what result.'

'The Board request the Collector will report further on the cause of the discontinuance of 'the manufacture of Snuff at Caza which it appears from the Extra revenue report on Fusly 1241 'has been removed to a village in the Guntoor District' "in consequence it is said of a saving "gained there in the expences of manufacture." 'In regard to extending the provisions of 'Regulation III 1820 to the Town of Masulipatam the Board addressed the Government on the '1st August 1831, which led to the enactment of Regulation IX of 1831 empowering the Gover-

'nor in Council to extend the provisions of that Regulation to other Towns by an order in 'Council. As Mr. Gleig is of opinion that the extension of the provisions of that Regulation to 'the Town of Masulipatam would materially assist in putting a stop to the illicit trade in 'Tobacco, the Board would respectfully suggest that the requisite authority be given for the 'purpose.'

'In noticing the deficiency which occurred in the Collections under Aumanie in the Masuli-

Para 10.

'patam division, the Collector observes as follows' "no one acquainted "with the mode of Sayer Collections under rent can look for equal "Collections under Aumanie Management, as it is I believe as notorious as the sun at noon that "a great portion of a renter's exactions are illegal and highly oppressive." 'The Collector is 'requested to report whether the opinion expressed in the foregoing observation, is founded 'upon any instances of illegal and oppressive conduct on the part of the renters in his district, 'which have come under his personal observation, and if so, whether he has exercised the powers 'with which he is invested to punish and prevent them. The Board cannot but express their 'opinion, that if this remark is grounded on actual experience, and is intended to be in explana- 'tion of the decrease which has occurred in the Masulipatam district in the Fusly under review, 'the Collector has evinced a neglect of duty in not bringing the particular cases which may have 'occurred, to their notice. If it be meant merely as a general observation, the Board think it 'had been better omitted, as containing imputations of a serious description upon the character 'of the renters, which are as yet, unsupported by facts.'

Printed Statement.

* Rupees 13,749-8-10.

+ Rupees 27,302-2-5.

'The decrease in the charges was occasioned partly* by the 'transfer to the Magisterial Department of the Sibbendy and Sader- 'warded on account of that portion of the Sayer establishment retained 'for performing the Police duties agreeably to instructions from the 'Accountant General dated 4th December 1832, and partly† from a 'decrease of drawback owing to diminished exportation of Piece 'Goods.'

Sea Customs.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	21,242	12	0	9,458	5	6	...	...	...	11,784	6	6
Balance on the 11th July	35	0	0	...	...	...	...	...	...	35	0	0
Current Collections	21,207	12	0	9,458	5	6	...	...	...	11,749	6	6
Extra do.	191	7	4	37	4	10	...	...	...	154	2	6
Arrears	...	...	...	35	0	0	35	0	0	...	...	...
Total	21,399	3	4	9,530	10	4	...	...	...	11,868	9	0
Charges	3,197	2	8	3,000	13	0	...	...	...	196	5	8
Net Revenue	18,202	0	8	6,529	13	4	...	...	...	11,672	3	4

'Of the decrease Rupees 10,491-15-0 occurred in the duties on exported goods and Rupees '1,292-7-6 in the imports. The former being occasioned by a decreased exportation of painted 'piece goods, the duty Collected on which item alone was less by Rupees 11,888-7-10 than in 'Fusly 1241. The increase and decrease in the duties collected on various Articles imported in 'Fusly 1242 calls for no particular remark.'

Abkarry.

				Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	...	...	...	47,717	14	3	45,084	12	0	...	...	...	2,633	2	3
Balance on the 11th July	...	...	...	6,338	6	6	11,299	6	10	4,961	0	4	...	...	...
Current Collections	...	...	...	41,379	7	9	33,785	5	2	...	...	...	7,594	2	7
Extra do.	...	...	...	55	8	1	251	12	11	196	4	10	...	...	...
Arrears	...	...	...	2,113	5	8	5,123	9	7	3,010	3	11	...	...	...
Total				43,548	5	6	39,160	11	8	...	...	...	4,387	9	10
Charges	...	...	...	3,888	13	0	1,341	1	5	...	...	...	2,547	11	7
Net Revenue	...	...	...	39,659	8	6	37,819	10	3	...	...	...	1,839	14	3

'The amount of Abkarry rents was Rupees 29,132-12-0, the remainder of the demand Rs. 15,952 being the Shist under Aumany. The decrease in the charges was occasioned by the Arrack Farm of Masulipatam which in Fusly 1241 was under Aumanie, having been rented in the Fusly under review.'

Sundry Small Farms and Licences.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	318	0 0	75	0 0	...	...	243	0 0
Balance on the 11th July	...	...	...	83	8 0	16	4 0	...	...	67	4 0
Current Collections	...	...	...	234	8 0	58	12 0	...	...	175	12 0
Extra do.	...	...	...	...	...	...	...	...	...	...	...
Arrears	...	..	...	37	4 0	75	5 0	38	1 0	...	...
			Total	271	12 0	134	1 0	...	...	137	11 0
Charges	...	...	...	...	...	...	...	...	...	...	...
Net Revenue	...	...	...	271	12 0	134	1 0	...	...	137	11 0

Needs no remark.

Stamps.

				Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	...	...	...	24,106	13	0	26,163	0	0	2,056	3	0	...	...	...
Balance on the 11th July	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	...	...	...	24,106	13	0	26,163	0	0	2,056	3	0	...	...	...
Extra do.	...	...	...	23	6	2	2	5	10	...	...	...	26	0	4
Arrears	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
			Total	24,135	3	2	26,165	5	10	2,030	2	8	...	...	...
Charges	...	...	...	2,411	7	2	3,656	3	2	1,244	12	0	...	...	...
Net Revenue	...	...	...	21,723	12	0	22,509	2	8	785	6	8	...	...	...

'Increase caused by the accidental demand for a high valued paper. The Board had occa-

Para 17.

sion in their review of the management of the Extra sources in this District in Fusly 1241 to advert to the practice noticed by the Collector of the Sayer Renters not issuing Stamp Rowannahs except in cases where the goods were intended for places beyond the limits of their rent. Mr. Hooper shewed in his report that from Fusly 1235 to 1241 the sale of Sayer Rowannahs had fallen off nearly one half. This point is not noticed by the Collector in his report for Fusly 1242, but the Board observe from Statement No. 6 that in the Rowannahs sold by District venders, there is a further diminution of Revenue of Rupees 665-9-0 compared with the previous Fusly.'

Mohiturpha.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	19,373	11 10	12,256	13 1	...	...	7,116	14 9
Balance on the 11th July	...	...	...	...	...	...	...	...
Current Collections	19,373	11 10	12,256	13 1	...	...	7,116	14 9
Extra do.	5	13 7	12	13 2	6	15 7	...	...
Arrears	...	...	...	...	...	...	...	...
Total	19,379	9 5	12,269	10 3	...	...	7,109	15 2
Charges	3,056	14 10	2,985	15 8	...	...	70	15 2
Net Revenue	16,322	10 7	9,283	10 7	...	...	7,039	0 0

'Decrease ascribed to the emigration of parties liable to the tax owing to the unfavorable nature of the season.'

Total Collections, Charges and Net Revenue from all Sources.

				Fusly 1241.			Fusly 1242.			Increase.		Decrease.			
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	...	...	...	4,71,633	0	2	3,67,750	13	5	...	...	...	1,03,882	2	9
Balance on the 11th July	...	...	...	23,485	15	4	50,279	2	5	26,793	3	1	...	...	...
Current Collections	...	...	...	4,48,147	0	10	3,17,471	11	0	...	...	...	1,30,675	5	10
Extra do.	...	...	...	3,036	3	3	8,017	5	1	4,981	1	10	...	...	...
Arrears	...	...	...	13,242	10	3	19,774	13	5	6,532	3	2	...	...	...
Total...				4,64,425	14	4	3,45,263	13	6	...	...	...	1,19,162	0	10
Charges	...	...	...	93,466	5	1	54,144	0	0	...	...	...	39,322	5	1
Net Revenue	...	...	...	3,70,959	9	3	2,91,119	13	6	...	...	...	79,839	11	9

BALANCES OF FUSLY 1242.

'The balances outstanding at the close of Fusly 1242 on account of the demand for the year

Para 19.

amounted to Rupees 50,279-2-5 of which Rupees 11,675-9-0 were collected previously to the date of the Collector's report leaving Rupees 38,603-9-5 outstanding, being Rupees 29,162-8-0 on account of Sayer Rents and Rupees 9,441-1-5 on account of the Abkarry demand.'

'With reference to Paras 20 and 21 of the report under consideration, containing the particulars of the Sayer balances, the Collector is requested to furnish without delay a separate report as to the further measures he may consider it advisable to adopt for their realization and stating the result of the negotiation which the Moongul Zemindar has entered into for the payment of the balance for which he stands liable.'

'The Collector has reported that the renters of the Ellore and Anuntapilly divisions have been sent for confinement in the Jail at Rajahmundry, for default of payment of the balance due by them respectively, the amount due by the former being at the date of his report Rupees 5,269-5-8 and that due by the latter Rupees 1,282-5-6½.'

'In submitting the report above called for; the Collector will be pleased to state what progress has been made in the Collection of the Abkarry balance, the amount of which on the 30th November last was Rs. 7,780-8-6.'

* Rs. 5,507-6-7.

* Balances of Fuslies prior to 1241.

'The balance under this head amounts to Rupees 4,284-6-8 of this Rupees 1,796-4-8 are due by the Renter of the Ralungly Division for Fusly 1236 the realization of which is necessarily postponed until a decision is passed by the Provincial Court on an Appeal against the decree passed on the subject by the Assistant Judge and the remainder is due by the renters of Fusly 1241. The sale of whose property has been prevented by a precept of the Auxiliary Court, against which an appeal has been preferred by the Collector.'

Abkarry.

Para 26.

'Balances due on account of Fusly 1241, Rupees 1,214-12-11. Of this, Rupees 550 have been realized and the remainder the Collector expects will be ultimately forthcoming.'

Sundry Small Farms.

Para 27.

'Under this head there is a balance of 8-3-0 due on account of Fusly 1241 which the Collector states cannot be collected, the renter being dead, the Board recommend therefore that this may be written off.'

'Resolved that these remarks be submitted for the consideration and orders of the Right Honorable the Governor in Council.'

89. A Copy of the foregoing Proceedings we transmitted to the Collector on the 26th February.

In Cons., 20th March 1834.

90. In reply we received from Government the following Extract from the Minutes of Consultation under date 14th March.

'The Governor in Council regrets to observe so very large a deficiency in the Extra revenue of this District. The decrease in the demand it appears was Rupees 1,03,882 or about 22 per Cent., but the Collections fell short by Rupees 1,30,675 or about 29 per Cent. In consequence however of a decrease in the charges and an increase in the collections of arrears, the difference in the amount of Net revenue between Fusly 1241 and 1242 was reduced to Rupees 79,839 or something more than 21 per Cent.'

'The balances at the end of the Fusly amounted to the large sum of Rupees 50,279 exceeding the amount which remained outstanding at the close of the preceding Fusly by Rupees 26,793. The balance of Sayer alone amounted to Rupees 37,520, of which Rupees 32,155 was due on account of rents out of a demand of Rupees 81,398, being about 39½ per Cent. It does not appear to the Governor in Council that the account which the Collector has given of this

'balance is entirely satisfactory. It is observed that only Rupees 2,993 of the balance of rent was collected in the two months between the end of the Fusly and the 13th of September 1833. The Board will be pleased to submit for the information of Government, the further report which they have called for regarding these balances. It is observed that there was a balance, at the end of the Fusly, of Rupees 5,364 under Amauny which is not explained, it appears to have been recovered subsequently.'

'The Governor in Council approves of the comments of the Board of Revenue in the 7th para of their Proceedings, upon the observation loosely advanced by the Collector regarding the conduct of the renters of Customs. General and sweeping allegations of this sort are seldom found to be accurate. If they are made, the grounds upon which they are founded should be stated, that the authority to which they are addressed may be able to judge of the justness of the conclusions.'

'Upon the recommendation of the Board of Revenue the Governor in Council is pleased to extend the Provision of Regulation III of 1820 to the town of Masulipatam and directs that a notification thereof be published in the Fort St. George Gazette.'

'The Governor in Council authorizes the balance of Rupees (8-3-0) eight, and annas three, for Fusly 1241 under the head of Sundry small Farms to be written off.'

91. A Copy of the foregoing was transmitted to the Collector on the 20th March.

BALANCES DUE ON ACCOUNT OF THE SAYER AND ABKARRY RENTS FOR FUSLY 1242.

92. On the 22nd April we submitted to Government the following Extract from our Proceedings under date the 21st of that Month.

Proceedings, in Cons., 21st April 1834.
5th in Cons., 17th April 1833.

'Read again the letter from the Collector of Masulipatam entered in the margin, enclosing statements of the balances due on account of the Sayer and Abkarry rents in his District for Fusly 1242 furnished with reference to Paras 15 and 17 of the Board's proceedings of the 10th February last.'

Statement No. 1.			
Numbers	1 & 2	11,565	1 2
"	3	5,262	9 0
"	4	2,271	11 1
"	5 to 10	149	5 4
"	11 & 12	1,634	3 5½
"	13 & 14	514	3 5½
"	15	660	12 1
		22,057	13 7

'The amount due on the 11th July 1833 on account of the Sayer rents of Fusly 1242 was Rupees 32,155-15-8. From the Statement now furnished it appears that the collections on account of the above balance, to the 31st Ultimo amounted to Rupees 10,098-2-1 leaving Rupees 22,057-13-7 still outstanding which consists of the items noted in the Margin.'

'The first item amounting to Rupees 11,565-1-2 is the balance due on account of the divisions of Jeggiahpett and Joodjoor the security for which is Rajah K. Venkatanursimma Row Zemindar of Moonegal. The Collector reports that for the realization of this balance he has effected a settlement with the Zemindar to liquidate Rupees 4,000 by the end of April and the remainder with interest at the rate of 12 per Cent. per Annum by the end of December next. His Zemindary lands being ultimately answerable for the discharge of the eventual balance.' 'The Board approve of this arrangement, and trust that the agreement which the Zemindar has entered into, will be punctually adhered to.'

'The next item Rupees 5,262-9-0 is the balance due on account of the Ellore division for the renter of which Simmadry Apparow, son of the late Nursimma Apparow is security. The renter is stated to have no property and has been lodged in Jail. In regard to the security, the Collector in his report on the extra revenue of

15th in Cons., 31st Octr. 1833.
Para 22.

'the year stated that he should' "use his endeavours to bring him to
"a settlement" 'but it does not appear whether he has taken any steps
'to recover the balance from him or not.'

'The next item Rupees 2,271-11-1 is due on account of the Tirwore division. For the liqui-
'dation of this, the Collector states that the renter and his security, who are brothers, have
'prayed to be allowed a time of 2 Months, which he has deemed it advisable to grant them. It
'appears however that their property has been already disposed of in liquidation of a part of the
'balance due by him.'

Nos. 5 to 10, Rupees 149-5-4.

'This sum comprizes several small balances due on account of
'different divisions which will be collected shortly.'

Nos. 11 and 12, Rs. 1,634-3-5½.

'The collection of this balance is necessarily deferred pending a
'suit which has been brought by the renter against the Collector in the
'Auxiliary Court.'

'The parties by whom this amount is due having no property, they were placed in confine-
ment in the Auxiliary Court Jail at Masulipatam as reported by the
Nos. 13 and 14, Rs. 514-3-5½.

'Collector under date the 4th Ultimo. The Board do not see that any
'advantage can be expected from detaining these parties in confinement if they are really possessed
'of no means of liquidating their arrears. The Collector is requested to report with reference
In Cons., 13th March 1834. 'to his letter of the 4th Ultimo whether he is satisfied that they have
'not been guilty of fraud in any way, and how it happened that a
'person possessed of no property at all was admitted to stand security for the renter.'

'This sum is due by the renter of the Auveeneegudda and Sattempollam Divisions by whom
No. 15, Rupees 660-12-1.
'a balance of 1,092-4-7 was due at the close of the Fusly, a portion of
'which has been recovered from the securities T. Bayarava Moorty
'and V. Camiah and for the recovery of the remainder the Collector
From the Collr., 17th March,
in Cons., 7th April 1834.
To do., 7th in Cons., 7th
April 1834.
'proposed to proceed to the sale of certain enam land, the property
of the first mentioned security. The sale has been however post-
'poned for the present until the issue of a Suit which it appears he has
'brought against the Collector in the Court, shall be known.'

Abkary Statement No. 2.

No.	RS.	A.	P.
1 Masulipatam	2,860	9	7
12 Condapully	220	8	1
19 Ellore	2,781	12	0
	5,861	13	8

Rupees 2,860-9-7.

'Of the Abkarry balance of 1242 which amounted at the close
'of the Fusly to Rupees 11,299-6-10, Rupees 5,436-9-2 have been col-
'lected to the 31st Ultimo leaving Rupees 5,862-13-8 still due on ac-
'count of the divisions noted in the Margin.'

'Of the amount still due on account of the Masulipatam division
'the Collector appears to expect to realize only a portion of Rupees
'750 due by a sub renter of Saradaypettah &c. Villages. The Masuli-
'patam renter he states has instituted proceedings against him in the Auxiliary Court, Copy of
'which will be submitted to the Board immediately.'

'The sum due on account of the Condapully division would appear to be irrecoverable, the
Rs. 220-8-1.
'renter having died, leaving no property but a house which has been
'sold by the Court in satisfaction of a decree against him.'

'The last item Rupees 2,781-12-0 is due on account of the Ellore division, of this Rupees
'544-3-4 is in course of Collection from the renters of Pentapaudoo, Boharzully &c., Purganahs.
'The remainder Rupees 2,237-8-8 is due by the renters of the Town of Ellore and some adjacent

'Purganahs, the property of the renters and their securities has been already disposed of, and
'the parties committed to the Jail at Rajahmundry being unable to make good the balance.'

'The Board request that the Collector will explain the nature of the settlement of the
'Abkary revenue in this division. It was not rented as the other divisions were, but was
'managed, it would appear under Aumanie, and the balance due upon it is upon a Billmuctah
'shist, as the Board suppose, fixed by the Sirkar servants. The Collector will be pleased to
'explain the nature and conditions of these Billmuctah engagements and whether Cowles and
'Muchilkas have been exchanged as in the case of other renters.'

In Cons., 20th March 1834.

'Ordered that a Copy of these proceedings be submitted to Go-
'vernment with reference to Para 2 of the Minutes of Consultation
'dated the 14th Ultimo.'

93. A copy of the foregoing Proceedings we transmitted to the Collector on the 22nd April.

In Cons., 5th May 1834.

94. In reply we received from Government the following Extract
from the Minutes of Consultation under date 25th April.

"Having considered the report of the Collector upon the outstanding balances of Sayer and
Minutes of Cons., dated 25th
April 1834. 'Abkary of Fusly 1242, the Governor in Council cannot but express
'his opinion that the present unsatisfactory result is to be attributed

'in a great measure to a want of due precaution in examining into
'the securities for the several rents. If a proper investigation had been made in the first
'instance, many of the securities must have been rejected. From the Ellore Rent the party

BALANCE RENT.

5,262	9	0
2,271	11	1
1,278	1	2½
356	2	3
1,634	3	5½

"accepted as security was Simhadry Row Son of the late Narsimaha
"Apparow a pensioner of Government. For that of Tirvoor the
"brother of the renter. For Annuntapilly and Paumarow Chouky a
"person who had been security for the Sayer rent of Chullapully in
"Fusly 1241 on account of which his property was attached. It is
"obviously useless, to say the least, to accept such securities when a
"person offers himself as a surety for a renter he should be required
"to specify in writing the property which he tenders as security for the rent and to shew that
"he has an exclusive and absolute control over it and that it is unburthened by other engage-
"ments. It should then be specially pledged to the Collector that he may prevent its removal
"during the rent. It appears to be necessary for the Board to issue strict injunctions to the
"Collectors on this head."

"With reference to the agreement which the Collector has taken from the Zemindar of
"Moonigul, he should be required to report, at the end of the current month, whether the
"Zemindar has fulfilled his engagement to pay 4,000 Rupees."

"Adverting to the remark, in the 7th para of the letter under consideration, the Governor in
"Council observes that it is not necessary to postpone the collection of a balance due by a renter
"merely because he has instituted a suit against the Collector. It is frequently the chief object
"of the renter in instituting a suit to gain time. In general the Collector should proceed to
"recover the balance by any means that are available without regard to the suit unless there
"are special circumstances in the case which render it expedient to await the issue of it."

In Cons., 18th August.

95. A copy of the foregoing was transmitted to the Collector
on the 5th May, and an extract para 1st was circulated to all Col-
lectors, except Masulipatam, on the 18th August.

96. Under date 20th March the following letter was addressed to Government accompanied by one from the Collector of Masulipatam and its enclosure from the Zemindar of Noozed on the subject of repayment of a portion of the sum of Rupees 92,000 advanced by Government to the late Narasimma Apparow his Father's Brother.

To the Chief Secy., to Govt.,
in Cons., 20th March 1834.
In Cons., 16th Jany. 1834.

"The Government are aware that it is on the ground of equity that the claim for repayment rests; there having been no positive security taken at the time for repayment: from the letter now submitted it is plain that the Zemindar of Noozed will never agree to refund any portion of the amount advanced nor is there any hope that any portion of it can for some time be looked for from the Zemindar of Nedadavole however willing he may be to pay, as his pecuniary affairs are exceedingly embarrassed."

"The Board are not aware whether an action would lie against the Noozed Zemindar under the rule of Hindoo law for the recovery of the portion due by him, he having been jointly with the late Nedavole Zemindar legally bound to provide a maintenance for Nursimma Appa Row out of the patrimonial property, but they are inclined to think in the affirmative. They beg to solicit the instructions of Government on the subject."

97. In reply we were furnished with the following Extract from the Minutes of Consultation under date the 18th April 1834.

In Cons., 28th April.

"The Governor in Council is of opinion that the only way in which the question of the liability of the Zemindars of Noozed and Nedadavole to provide a maintenance for the family of the late Narsimma Appa Row can properly be brought to issue is, by a suit in Court on the part of the Members of the family. It is presumed that the allowance made to them by Government which is purely eleemosynary and may be withdrawn at pleasure, will be no obstacle to their suing as paupers, and that they are otherwise in circumstances to claim that privilege. If the case be so, the Collector should require the Head of the family for himself and the other members of the family to take the necessary steps to commence a suit under the provisions of Regulation VII of 1818 without delay against both the Zemindars, directing him to apply to the Government Vakeel who should be instructed to give him every assistance in the prosecution of the claims of the family. If the Court will not admit the claimants to sue as paupers, the Government will be prepared to authorize the disbursement of such sums as may be required to defray the expenses of a suit in the ordinary course. It will be the duty of the Collector to take care that every thing is done by the prosecutor to make good the claim for maintenance, (for which purpose he should himself revise the pleadings) and that there is no delay in the prosecution of it. To stimulate the prosecutor to exertion it should be intimated to him that he must not expect if the claim against the Zemindars should be disallowed, that the Government will still continue gratuitously to bear the charge of maintaining the whole family, but that some change must be made. In the mean time the Governor in Council resolves, with reference to the 6th Para of the letter to the Board of Revenue dated 14th August 1832 that the allowance for the subsistence of the family shall be reduced to 400 Rupees per Mensem."

98. With reference to the foregoing Extract from the Minutes of Consultation we submitted for the orders of the Right Honorable the Governor in Council under date 9th June a letter from the Collector of Masulipatam on the question whether the reduced pension granted by Government should be paid to the head of the family or be allotted in certain portions to the different Members of it. Upon which we observed as follows.

To the Chief Secy. to Govt.,
in Cons., 9th June 1834.
28th May, in Cons., 9th June 1834.

"The family consists of two sons of the age of 22 and 17 respectively and two unmarried daughters one 14, the other 11 years of age. Nursimma Appa Row had three sons, one of whom was adopted by Vencata Nursimma Appa Row the late Zemindar of Nedadavole. The allowance of 800 Rupees granted to Nursimma Appa Row was given entire to him."

"The Collector suggests that of the arrears which have accumulated since the death of Nursimma Appa Row up to the end of April last amounting to Rupees 11,187-1-6 $\frac{1}{2}$ rd, should be retained in depositing on account of the female members with a view to its being disbursed in equal portions to each on their marriage and that the remaining portion of the arrears should now be equally divided between the two Sons."

"The Collector proposes that if separate portions of the allowance be given to the Members of the family, they should be fixed in the proportion of Rs. 150 per Mensem to each of the Sons and Rs. 50 to each of the Daughters until their marriage when they should revert in equal division to the Brothers, should the Government determine that the allowance be apportioned among the Members, the Board think it would be objectionable that the younger son should receive the same amount as the elder who is the head of the family and as such liable to extra and incidental expences for the support of other needy members of the family who look up to the head for assistance. If the allowance be divided which the Board are inclined to think would not be advisable, the portion given to Simhadry Appa Row the head of the family should be half or 200 Rs. to the younger son Rs. 100, and to each of the daughters 50."

In Cons., 3rd July.

99. The following order was passed upon the above letter, under date 1st July 1834.

"The Governor in Council is pleased to order that the authorized monthly allowance of 400 Rupees shall be paid to the present head of the family for the subsistence of himself and the other Members of the family."

"With respect to the arrears of this allowance from the death of Nursimma Appa Row, the Governor in Council deems it expedient to retain the whole in deposit at least until the necessary steps have been taken on the part of the family to fulfil the condition prescribed by the orders of Government under date the 18th April last."

100. A Copy of the foregoing correspondence was transmitted to the Collector on the 3rd July.

RELATIVE TO THE TRANSFER OF THE VILLAGE OF SINGAGOODEM TO THE ZEMINDAR OF NOOZEED.

To the Chief Secy., in Cons.,
25th August 1834.

101. Under date 25th August we addressed the following letter to the Chief Secretary to Government.

In Cons., 20th June 1831.
From the Collr., 7th in Cons.,
20th August 1832.
To do., 20th in Cons.,
20th August 1832.
From do., 16th in Cons.,
29th August 1832.
To do., 29th in Cons.,
29th August 1832.
From do., 1st in Cons.,
14th August 1834.

"With reference to Para 49 of their Proceedings on the affairs of the Charmahal Zemindary, dated the 20th June 1831, I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Masulipatam."

"It appears from Mr. Hooper's letter of the 7th August 1832 that besides the Village of Capaveram alluded to in the abovementioned proceedings, there is another Village called Singagoonden which formerly belonged to the Noozed Zemindary, but which having been forfeited to Government in 1805 in consequence of the misconduct of the then holder, has been ever since

"under the Collector's management; the Cuttoobady which amounts to 138-1-5 per Annum
"having been paid on account of Government to the Zemindar."

Madraca, belonging to the
Padana Purgannah.

Roodraveram to Nivigoo-
droo Purgannah.

To the Collr., 20th in Cons.,
20th August 1832.

"The Board considering it desirable that this Village (as well as
"two others belonging to other Estates which are similarly situated,
"which are of inconsiderable value and the Cuttoobady on which is
"payable by Government to the Proprietor of those Zemindaries)
"should be retransferred to the Zemindaries to which they respective-
"ly belonged, desired the Collector to endeavour to make arrange-
"ments for that purpose."

"In his letter of the 16th August 1833 the Collector reported that the Noozeed Zemindar
In Cons., 29th August 1833. "was inclined to take the Village of Singagoonden, but would only
"consent to forego his claim to the Cuttoobady payable by Govern-
ment. This offer was considered quite inadmissible, as it appeared that after paying all
"charges there had been from Fusly 1215 to 1241 an average Annual net profit of Rupees 46-5-7
"derivable from the Village. It appears however that the Zemindar
From the Collr., 1st in Cons.,
14th August 1834. "has since made an offer of the Annual payment to Government of 46
"Rupees besides relinquishing his claim to the Cuttoobady. Upon
"these terms the Board recommend that the Collector may be authorized to make over the
"Village to him."

Minutes of Cons., 5th Sept.
1834.

In Revenue Cons., 8th do.

102. The arrangement above proposed was sanctioned by
Government under date 5th September and authority was granted
for the transfer of the Village of Singagoonden to the Zemindar of
Noozeed on the terms above stated.

103. A Copy of the foregoing correspondence was transmitted to the Collector on the 8th
September.

ADVANCE OF TUCCAVY FOR FUSLY 1244.

104. Under date 30th June we submitted for the orders of Government the letters from
the Collector of Masulipatam noted in the Margin, and recommended
that sanction might be granted for the issue of Tuccavie to the extent
mentioned in the Statements which accompanied them, for the purpose
of carrying on the Cultivation of Fusly 1244 in the undermentioned
Estates viz.

To the Chief Secy., in Cons.,
30th June 1834. 3 letters 17th
in Cons., 30th June 1834.

Statement A, in No. 1252.

Estimate of sums proposed to be advanced as	RS.	A.	P.
Tuccaie in Estates under attachment ...	44,350	0	0
Estimate of do. in the Kytapully &c.,			
Government estates ...	960	0	0
Estimate of do. in the Minor estates of			
Beezwadah and Cooroccolloo ...	6,845	0	0

Minutes of Cons., 11th July
1834.

In Rev. Cons., 14th July.

105. The sanction of Government for the abovementioned
advances was granted under date 11th July.

106. A copy of the foregoing correspondence was transmitted to the Collector on the 14th
July.

MOTURPHA TAX.

107. Under date 14th April the following letter was addressed to the Chief Secretary to
Government.

"With reference to the resolution of Government under date the 27th December last
"directing the Board to take into consideration a suggestion contained
To the Chief Secy., to Govt.,
in Cons., 14th April 1834. "in a letter to Government from the Collector of Masulipatam to
In Cons., 6th Jan'y. 1834. "relinquish the demand of Moturpha for the Current fusly in cases
"where the amount of tax payable might not exceed 3 Rupees; I
"am directed by the Board of Revenue to request that you will lay before the Right Honorable
"the Governor in Council the accompanying letter from Mr. Gleig with
29th March, in Cons., 14th
April 1834. "its Enclosure, from which it appears that the amount of Moturpha
"which agreeably to that suggestion it would be requisite to remit is
"8,891-9-1 out of a total demand of 10,290-7-11. There is no doubt that the relinquishment of
"this sum would be a relief to the Moturpha Ryots, nor is the amount so considerable as to
"make it an object of importance as regards the revenue. But it appears to the Board to be
"making a distinction in this District which is not called for by any circumstances affecting it
"peculiarly more than those of Guntoor and Rajahmundry which adjoin it. On the contrary the
"severity of the late season has been much more felt in Guntoor than in Masulipatam, and in
"Rajahmundry equally so, and in the latter District the Weavers and others paying the Moturpha
"tax are much more numerous than in Masulipatam. The Board are of opinion that if this boon
"is granted to the Moturpha Ryots in Masulipatam it cannot, or at least should not be withheld
"from others in which the severity of the late season has been equally if not more felt. In the
"Current fusly in Masulipatam, the Poonasa crop produced well and the principal Jonna crops
"the chief grain produce of the District have been abundant. The Dalwa produce will
"it is estimated be unusually large, and on the whole, the Board for the reasons stated, do not
"think a sufficient necessity exists for the relinquishment of the Moturpha tax as suggested by
"Mr. Gleig, but that if Government should be pleased to grant it that similar relief should be
"extended to the adjoining districts of Guntoor and Rajahmundry to the former especially."

108. In reply we were informed that the Governor in Council was of opinion that it was
not expedient to comply with the suggestion of the Collector of
Minutes of Consultation, 22nd
in Cons., 24th April 1834. Masulipatam, to relinquish the demand of Moturpha in cases where
the amount of tax payable may not exceed 3 Rupees. But thought
that the Collection should be made with leniency both in Masulipatam and the Neighbouring
District of Guntoor, in consideration of the difficulties which the poorer classes had to contend
with.

109. A Copy of the foregoing correspondence was transmitted to the Collector on the 24th
April.

OPINION OF THE COURT OF FOUJDAREE UDALUT IN LEVYING THE FINE FROM A SAYER RENTER AS MAGISTRATE WHEN HE OUGHT TO HAVE ACTED AS COLLECTOR.

In Cons., 18th Sept. 1834.

110. The following Extract from the Minutes of Consultation in
the Judicial Department was forwarded to us under date the 5th
September 1834.

Minutes of Cons., 5th Sept.
1834.

"Read the following Extract from the Proceedings of the Court
"of Foujdaree Udalut."

Observations of the Court on the Masuli-
patam 1st Calendar and Supplemental Calen-
dar for the 1st Sessions of 1834 submitted by
the 1st Judge of the Provincial Court of Cir-
cuit in the Northern Division.

(Here enter 13th August 1834, No. 148).

"The Governor in Council observes with reference to the 2nd Para of the Proceedings of the Foujdaree Udalut and the 5th Para of the report of the 1st Judge of the Northern Provincial Court, that the Magistrate of Masulipatam in levying a fine from a renter of customs under Section XXIII, Regulation I of 1812, acted in conformity to the 7th Article of the Renter's Cowle, in which it is declared that not only persons employed under the renters but the renters themselves are liable to the penalties described in that Section. It was at any rate competent to the Collector to levy a fine from the renter of the same amount under the provisions of his Cowle and Moochilka for the offence committed by him, which in the opinion of the Circuit Judge, was proved. The Collector according to the construction of the Foujdaree Udalut erred in levying the fine as Magistrate when he ought to have acted as Collector under the provisions of the Cowle. While the Magistrate therefore remits the fine imposed by him in that capacity according to the directions of the Foujdaree Udalut, he may again impose it as Collector."

"Ordered that the above observations with a copy of Para 2 of the proceedings of the Foujdaree Udalut and Para 5 of the report of the 1st Judge of the Provincial Court, Northern Division be communicated to the Board of Revenue, who will furnish a Copy of the same to the Collector and Magistrate of Masulipatam for his information and guidance."

"The Board of Revenue will observe that it is necessary in consequence of the construction which the Foujdaree Udalut have given on this point to alter the 7th Article of the Cowle."

"In the 5th Para, the question of the liability of Renters of the Customs to penalties under Regulation I of 1812, and Regulation V of 1821, for alleged breaches of the revenue laws, is brought under the consideration of the Court. The Magistrate of Masulipatam it appears, views the Renter, as a "Native Officer employed in the Collection of the customs" and as such, amenable to the penal provisions of Regulation I of 1812. The 1st Judge dissents from this opinion, observing, that Section X, Regulation V of 1821, which extended the provisions of Section XXIII, Regulation I of 1812 refers only to the servants of Renters, and not to the Renters themselves; and that as no such class of Revenue Officers, as Renters of Customs, existed when Regulation I of 1812 was enacted, its provisions cannot be held to apply to them. The Court of Foujdaree Udalut concur with the 1st Judge. Renters of Customs are, it is clear, not the Officers of Customs designated by Regulation I of 1812, and they cannot therefore be held to come within its provisions. They are bound by the special stipulations in their Cowles, which under Section III, Regulation VII of 1829 can be enforced without application to any Court of Justice; and the Court, are of opinion, that their servants alone, are liable to penalty under Section X, Regulation V 1821. They desire that the Magistrate may be instructed to remit, as authorized by law, the fine of 30 Rupees imposed by him, on the renter petitioning the Court of Circuit; and that the 1st Judge do also furnish that Officer, with a copy of the observations of this Court, for his future guidance."

Extract from the Report of the 1st Judge of the Provincial Court, Northern Division, dated 9th July 1834. Para 5.

"A Petition was presented to me by Potarauze Soondurramiah, a Renter of the Sayer duties complaining of his having been fined by the Magistrate in a sum of Rupees 30 on a charge of having unlawfully detained goods. On reference to the Record of the case which was received from the Magistrate with his calendars, it appears that the Renter and two of his Peons were fined for having stopped goods in an unauthorized manner, the former in the sum of 30 Rupees and his two Peons in the sum of 5 Rupees each. Being of opinion that the provisions of Section X, Regulation V of 1821 do not apply to renters of the Customs but only to persons employed by them, the Magistrate was called upon to report under what

"authority he fined the Petitioner for the offence in question. The Magistrate reports that the Sawyer Renter was fined" "for the offence laid to his charge under Section XXIII, Regulation I of 1812. The Sawyer renter being a Native Officer employed in the collection of the Customs." "I do not concur in opinion with the Magistrate that this Law applies to the case, because Renters of Customs are a class of people not known to the law when that enactment was framed, and they could not therefore have been intended by it, and its provisions do not appear to me to have been extended by Section X of Regulation V of 1821 to Renters but only to their servants. I think the case under these circumstances should have been forwarded to the Criminal Court. I went thro' the Record and consider the offence charged against the renter to be proved and the fine is not at all disproportionate to it. I have not therefore given any orders upon the case but will await the instructions of the Court of Foujdaree Udalut."

In Cons., 30th Octr. 1834.

111. Under date 17th October the following Extract from the Proceedings of the Foujdary Udalut under date the 14th of that month was forwarded to us by order of Government.

Proceedings of the Foujdary Udalut, dated 14th Octr. 1834. Vide Enclr., in Cons., 30th October.

"Read return from the 1st Judge on Circuit in the Northern Division submitting certain documents forwarded by the Magistrate of Masulipatam in explanation of his imposition of a fine of 30 Rs. on one Potarauze Soondurramiah."

"The Court of Foujdaree Udalut in their proceedings upon the Report of the 1st Judge on Circuit in the Northern Division stated their opinion that the fine imposed on the person above named as Renter by the Magistrate was unauthorized under Section XXIII, Regulation I 1812, as they considered that Renters of Customs were not the Officers of Customs designated by Regulation I 1812, and that they could not therefore be held to come within its provisions adding that as the Renters "are bound by the special stipulations in their Cowles which under Section III, Regulation VII of 1829 can be enforced without application to any Court of Justice," the Court are of opinion "that their Servants alone are liable to penalty under Section X, Regulation V 1821."

"Upon these proceedings the Right Honorable the Governor in Council in the Minutes of Consultation of the 5th September 1834 observed that" "the Magistrate of Masulipatam in levying a fine from a renter of Customs under Section XXIII, Regulation I 1812 acted in conformity to the 7th Article of the Renter's Cowle in which it is declared that not only persons employed under the renters, but the renters themselves are liable to the penalties described in that Section" "and further that under the construction of the Court of Foujdaree Udalut the error consisted in imposing the fine as" "Magistrate" and not as "Collector."

"This opinion was communicated, as coincided in by the Court of Foujdaree Udalut, to the 1st Judge of the Provincial Court of Circuit in the Northern Division on the 15th Ultimo."

"The documents now before the Court referring to the same subject shew" "that Potarauze Soondurramiah is not a renter holding his cowle direct from Government and that his cowle" if he possesses one, has been given by the original renter Bayannah." "The Collector states that he conceives" "Section X, Regulation V, 1821 extends the provisions of Section XXIII, Regulation I 1812 to the full punishment of all persons employed by the renters of the Customs and also to all persons unduly and unauthorizedly making collections in the name and under the pretended authority of the renters; under these specifications the Magistrate has no doubt that in imposing the fine on Potaraze Soonderramiah, he was acting in strict accordance with the Regulations."

"The Court of Foujdaree Udalut under this new representation of the circumstances of the case have no hesitation in stating their opinion that Mr. Gleig as Magistrate acted quite correctly under renters such as Potarauze Soonderramiah, to all intents and purposes coming under the denomination of persons" "employed by the renters."

"Ordered that Extract of these proceedings, with copies of the Return of the 1st Judge and of the documents which accompanied it be sent to the Officiating Secretary to Government in the Judicial Department for the purpose of being laid before the Right Honorable the Governor in Council, with reference to the Minutes of Consultation of the 5th Ultimo."

112. A copy of the foregoing was transmitted to the Collector of Masulipatam on the 30th October with the necessary instructions on the subject.

GUNTOOR.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLIES 1240 AND 1241.

Vide last General Report
Para 106.
In Cons., 3rd April 1834.

113. In reply to our Proceedings under date 11th November 1833 we received from Government the following Extract from the Minutes of Consultation dated 25th March 1834.

Minutes of Cons., 25th March 1834.

"In these Proceedings the Board review the reports of Mr. Whish and Mr. Mason, successively Collectors of Guntloor on the administration of the land revenue of that District under their management, respectively in Fuslies 1240 and 1241."

Dated 11th Feby., In Cons.,
15th March 1833.

23rd Feby., In Cons., 10th
April 1832.

4th March, In Cons., 23rd
April 1833.

"There has been a great delay in disposing of these reports, but it does not appear that they contain questions upon which orders were required immediately. Of the Zemindaries, the management of those under the charge of the Collector has been reviewed by the Board in separate Proceedings."

"The balance against the Zemindaries at the end of Fusly 1241 appears to have been very large, but it is stated that considerable sums were recovered subsequently. The Board have properly remarked that a Collector is unauthorized to postpone the Collection of Zemindary Kists after the close of the Fusly, without sanction."

"The increase and decrease in the settlement of Palnaud in the two years under consideration do not appear to call for particular remark."

"It is remarked by the Collector that by the subdivision of large tracts of dry lands into fields of convenient size there was an increase of Rupees 1,960-8-5 in the aggregate. This requires explanation, probably the Collector meant that since the fields were reduced to a more convenient size, there had been an increase of Cultivation in consequence to the above amount, otherwise it does not appear how there could have been an increase. The measure of subdividing the large tracts seems to have been expedient."

"It is to be regretted that Mr. Whish was not successful in his endeavours to introduce a money assessment in the wet lands from the reluctance of the ryots to bind themselves to fixed payments, in consequence of the distress which the Cultivators of the dry lands have experienced by the fall of prices since the money rates to which they are subject were settled. The Board notice another circumstance which they apprehend has strengthened the disinclination of the Ryots to a money assessment, namely, the benefit they derive from the large share of the produce assigned to them under the present system of division, which is greater than is allowed

"in other Districts. The Board have called for explanation on this point and for a report as to the practicability and propriety of reducing the Cultivators' share to the prevailing rate in other districts. If the Ryots have been led to think that their share of the produce would be liable to reduction in the settlement of money rates, it was only natural that they should resist such an arrangement. The Governor in Council however is decidedly of opinion that if the present share is sanctioned by long established usage, it ought not to be reduced, but that the assessment should be determined by a commutation of it at a fair average price. This should be clearly explained whenever the question is again agitated. The circumstances of the present time however are so unfavorable to any new arrangement that it will probably be expedient to postpone any attempts to introduce a change until some improvement takes place."

"The Governor in Council concurs in the observations of the Board as to the inutility of the average rates assumed by Mr. Whish as standards for the assessment of Villages. He does not see how the adoption of such a standard can facilitate the assessment of the fields according to their Classes, which is the object in view."

"With respect to the assessment of the dry lands, if when prices have again found their level, it shall appear that they remain as much below the assumed rates of commutation as they have been of late years, it will unquestionably be necessary to make a reduction, and probably the best way will be by a general reduction adjusted with reference to the proportion in which the prices of late years have fallen below the commutation rates. But it does not appear advisable to do anything towards this object under existing circumstances."

"The Governor in Council on the recommendation of the Board authorizes the sum of Rs. 11,680-9-8, being the amount of irrecoverable amany balances of Fuslies prior to Fusly 1240 and Rupees 3,894-9-5 due for Fusly 1240 to be written off."

114. A copy of the foregoing was transmitted to the Collector on the 3rd April.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

Vide last General Report,
Para 110.
In Cons., 6th Feby. 1834.

115. In reply to our Proceedings under date 23rd December 1833 we received from Government the following Extract from the Minutes of Consultation dated 28th January 1834.

Minutes of Cons., 28th Jany.
1834.

"From the Proceedings of the Board of Revenue it appears that there was a decrease in every branch of Extra Revenue in Guntloor, excepting that of Sea Customs, in which, notwithstanding the suspension of the duties on Grain, there was an increase."

"The amount of decrease by the suspension of the duties on grain it is stated was Rupees 746-7-1 of which the sum of Rupees 224-11-8 is under the head of import duty. This requires explanation as no import duty is leviable under the Regulations at the subordinate Ports."

"The decrease in the other branches of Extra Revenue is attributed generally to the extreme adversity of the season which affected all classes of the people. The decrease in the Salt revenue was exceedingly large being Rupees 2,25,326-13-5 out of Rupees 3,85,212-7-2, the amount of the sales in Fusly 1241. By much the greater proportion of the decrease occurred in the sales for inland traffic, the amount of which fell short of that realized in the preceding year by Rupees 2,10,900-14-6 or Rs. 84-4-3 per cent. It would seem that this trade was almost put a stop to in Guntloor by the difficulties arising from the want of forage and water for the Cattle which prevented the usual resort of the Lumbadies to the stores. This cause appears to have produced a great decrease in the Salt revenue every where, but the decrease attributed to it in Guntloor is so much greater than in the neighbouring Districts of Nellore and Masuli-

"patam, that the Board have properly called for further explanation on the subject. The decrease in the sales for home consumption Rupees 14,425-14-11 out of Rupees 1,34,960-2-9 is no more than was to be expected from the impoverishment of the people."

"The decrease in the Sayer and Abkary small Farms and Licenses, Moturpha and stamp revenue appears to be sufficiently accounted for."

"The Governor in Council thinks it expedient to exercise great lenity in the Collection of the outstanding balances, especially of Mohturpha. The Acting Collector should be required to report upon the subject as soon as he has had time to make the necessary enquiries."

"The Governor in Council sanctions the remission of the following sums as recommended by the Board."

"Abkary Fusly 1241 Rupees 36-12-0 Sundry farms &c. Fusly 1241 Rupees 31-0-2."

116. A copy of the foregoing was transmitted to the Collector on the 6th February.

ADVANCE OF TUCCAVY FOR FUSLY 1244.

To the Chief Secy. to Govt.,
in Cons., 12th June 1834.

117. The following letter was addressed to the Chief Secretary to Government under date 12th June.

"I am directed by the Board of Revenue to request you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying correspondence with the Acting Collector of Guntoor relative to the issue of Tuccavy for Fusly 1244."

From the Actg. Collr., 18th
in Cons., 27th March 1834.
To do., 10th in Cons., 10th
April.
From do., in Cons., 12th
June do.

"In the first letter it will be observed Mr. Lavie submitted an Estimate for the supply of 14,398 Head of Cattle for the purchase of which he stated Rupees 1,88,552 would be required. The Board were led to suppose from Mr. Lavie's letter and the heading in the Estimate that the Cattle were to be purchased and supplied by Government involving a departure from the usual mode of making tuccavy advances. They therefore directed him to submit for sanction as usual a fresh Estimate, and as regarded the Vassareddy Estate directed him to apply to the Court of Sudr Adawlut for the sum required, that Court having a large surplus fund belonging to the Estate, which was strictly appropriable to such a purpose. On the 8th Instant Mr. Lavie submitted a revised Estimate for the sum of 1,90,000 Rupees inclusive of the Vassareddy Estate. This Estimate differs without any cause assigned very materially from the Estimate first sent as hereunder exhibited.

	1st Estimate.			2nd Estimate.		
	RS.	A.	P.	RS.	A.	P.
Mulrauze Estates	63,025	0	0	64,000	0	0
Rapully	22,311	0	0	20,000	0	0
Palnaud	15,568	0	0	24,000	0	0
Vassareddywar	87,648	0	0	82,000	0	0
	1,88,552	0	0	1,90,000	0	0

"It will be observed that the increase in Palnaud upon an Estimate of 15,568 Rupees is 8,432 Rupees."

"In Fusly 1243 the Tuccavy advances were in round Numbers."

	Rs.	A.	P.
Mulrauze Estates	25,218	0	0
Rayapully	5,200	0	0
Palnaud	12,440	0	0
Vassareddywar	32,285	0	0
Total...	75,143	0	0

"The average tuccavy of fuslies 1239 to 1242 both inclusive was

	Rs.	A.	P.
Rapully	2,200	0	0
Vassareddy	9,148	0	0
Palnaud	5,482	0	0

"Mr. Lavie has expatiated a great deal on the distressed state of the Country as the reason of so large an advance as 1,90,000 Rupees being required for the ensuing fusly, but it appears to the Board that his Estimate of the wants of the Ryots must have been formed on very vague and imperfect information. It is difficult otherwise to account for the difference he has made in his first and subsequent Estimates as to the extent of the advances required for Palnaud and the Vassareddy Estates before noticed. Nor does it appear why more tuccavy should be required for fusly 1244 than for fusly 1243 the year immediately following the adverse season of fusly 1242. The advanced state of the season does not admit of the further delay of a reference to the present Collector, and the Board are induced therefore to recommend that he should be authorized to make tuccavy advances to such extent as he may consider absolutely required, but on no account to exceed the amount advanced in fusly 1243 without special sanction, viz.

	Rs.	A.	P.
Mulrauze Estates	25,218	0	0
Rapilly	5,200	0	0
Palnaud	12,440	0	0
Vassareddywar	32,285	0	0

"Although the Sudr Adawlut may eventually place funds at the Collector's disposal for Tuccavy advances in that Estate, it may probably be attended with some delay and the Board think therefore considering the lateness of the season, that the sum which may be required should in the first instance be advanced from the Government Cash."

118. The following order was passed on the abovementioned letter under date 24th June.

Minutes of Cons., 24th June 1834.

"The Governor in Council is pleased to authorize advances to the same amount as in fusly 1243, viz., Rupees 75,143 relying upon the discretion of the present Collector to distribute it judiciously. The advances to the Vassareddy Estates should be recovered without delay from the funds under the charge of the Sudr Udawlut."

To the Chief Secy. to Govt.,
in Cons., 14th July 1834.

7th in Cons., 14th July 1834.

In Dy. Cons., 26th June 1834.

119. With reference to the foregoing letter we submitted for the orders of the Right Honorable the Governor in Council under date 14th July a further letter from the Collector of Guntoor, and recommended that sanction might be granted for the disbursement of a sum not exceeding Rupees 12,000 as Tuccavy in addition to the amount sanctioned by Government under date 24th of the foregoing month.

Sanctioned by Govt.,
24th June ... 75,143
Additional amount
for which sanction is
now requested ... 12,000
87,143

120. The total amount of Tuccavy proposed to be disbursed for fusly 1244 is thus, we observed, Rupees 87,143.

In Cons., 21st July 1834.

121. The further advance of Rupees (12,000) twelve thousand recommended in the foregoing letter was sanctioned by Government under date 18th July.

122. A copy of the foregoing correspondence was transmitted to the Collector on the 21st July.

RESPECTING A RETRENCHMENT MADE BY THE CIVIL AUDITOR AGAINST MR. MASON'S COMMISSION ON LAND REVENUE IN FUSLY 1241 WHILE COLLECTOR OF GUNTOOR.

To the Chief Secy. to Govt.,
in Cons., 31st March 1834.

In Cons., 31st March 1834.

123. Under date 31st March we submitted for the consideration and orders of the Right Honorable the Governor in Council, a letter from the Collector of Vizagapatam with its several enclosures, respecting a retrenchment of Rupees 510-1-3 made against him by the Civil Auditor, upon which we remarked as follows.

"The retrenchment in question, it will be observed, is made against his Commission while Collector of Gunttoor on account of absence. Mr. Mason argues that the Commission was not paid till April 1833 or upwards of five months after joining the District, and that consequently it formed no portion of the receipts due to him during the period of actual absence, but on the contrary that it was a receipt belonging to a subsequent period. The Board will not enter into the merits of this argument; they would rather, adverting to the labor and responsibility that the unfavorable season of Fusly 1241 had necessarily entailed upon Mr. Mason and in consideration of its not being a charge upon Government, recommend the retrenchment to be withdrawn on the ground of indulgence, and should the Government concur in this, the Board request that authority may be given to cancel the Civil Auditor's retrenchment."

In Cons., 14th April 1834.

124. The following order was passed on the above letter under date 11th April.

"The Governor in Council approves of the grounds upon which this retrenchment was made, but as a special indulgence, in consideration of the loss of income sustained by the Collector in consequence of circumstances over which he had no control, he is pleased to direct that Mr. Mason be relieved from it."

125. A copy of the foregoing correspondence was transmitted to the Collector of Vizagapatam on the 14th April.

REGARDING THE BALANCE AGAINST THE ZEMINDARY OF SATTANAPULLY.

126. Under date 31st March, we submitted for the consideration and orders of the Right Honorable the Governor in Council a letter from the Acting Collector of Gunttoor, dated the 20th of that Month with its enclosure from the Zemindar of Suttanapilly, praying to be allowed to discharge in the course of Fuslies 1244 and 1245 a portion amounting to Rs. 47,505-8-0 of the Peshcush due by him for the current Fusly, upon which we observed as follows.

"It would appear that of his arrears for last Fusly amounting to Rupees 42,000 and of the current Peshcush amounting to Rupees 1,26,700 or altogether Rupees 1,68,700; the Zemindar had paid up the 15th Instalment Rupees 60,066-8-0 and that he engaged to pay within the Fusly a further sum of Rupees 61,128 and that for the remainder or Rupees 47,505-8-0 he now solicits the indulgence of Government to be permitted to pay within the two following Fuslies."

"The Government were pleased in Mr. Elliott's letter under date the 16th August 1833 to permit the Zemindar to discharge the balance of Rupees 42,000 above adverted to on account of the Peshcush of Fusly 1242 to be liquidated by Instalments with the Current Kists."

"The Board recommend on the same grounds as before, and in consideration of the great distress which prevails in the Gunttoor District which appears to have suffered more than others from the unfavorable season of Fusly 1242 that a similar indulgence be now granted by postponing the payment of Rupees 47,505-8-0 of the Peshcush of the present Fusly, and permitting it to be collected by Instalments with the Kists of Fusly 1244 but only on the condition that the Zemindar fulfils his engagement to pay the 61,128 Rupees within the current Fusly."

In Cons., 17th April 1834.

127. Under date 15th April we were informed that the Governor in Council approved of the measures recommended by us on the condition stated.

128. A Copy of the foregoing correspondence was transmitted to the Collector on the 17th April.

OBSERVATIONS OF GOVERNMENT ON THE BOARD'S PROCEEDINGS, RELATIVE TO THE CLAIMS PREFERRED BY MULRAUZE LUTCHEMIAH ZEMINDAR OF INNACONDAL, BELLUMCONDAL AND RACHOOR, FOR COMPENSATION ON ACCOUNT OF REDUCTIONS MADE IN THE AGRAHARUM BERIZ AND ENAM BEYDEGAS WHILE HER ESTATE WAS UNDER COLLECTOR'S MANAGEMENT AND ON ACCOUNT OF AN APPARENT ERROR IN THE AMOUNT OF THE MOTURPHA REMISSION GRANTED BY GOVERNMENT.

Vide last General Report,
Para 125.
In Cons., 28th April 1834.

129. In reply to our Proceedings under date 2nd December 1833, we received from Government the following Extract from the Minutes of Consultation dated 15th April 1834.

"In these proceedings the Board first take into consideration claims preferred by Mulrauze Lutchemiah Zemindar of Innacondal, Bellumcondal and Rauchoor in Gunttoor for compensation on account of a reduction made by the Collector in the demand upon the Agraharums and Enams in those Estates, when they came under his Management in Fusly 1229."

"With respect to the Agraharums the Zemindar claims compensation with reference to the actual demand of Fusly 1228, the year before the Estates came under the Collector's Management; with respect to the Enams with reference to the Dowle or Estimate entered in the accounts of the permanent Settlement."

"When the Estates came under the Management of the Collector the holders of Agraharums and Enams complained that the Zemindar had exacted from them payments exceeding the assessment justly due, and others that they had been dispossessed of lands which they were entitled to hold on favorable terms. The Collector considering the Complaints well founded, made a Settlement by which the demand on account of Agraharums and Enams for Fusly 1229 was reduced below that of Fusly 1228 by Rupees 50,971."

"It appears unquestionable that the Zemindar had, contrary to the terms of his Sunrud and to the provisions of Regulation XXV of 1802, resumed some lands, and raised the assessment upon others, which were alienated on Agraharum or Enam tenure at the time of the permanent Settlement. For instance, the demand upon the Enams which according to the

* The amount stated by the Collector is only 5,500 M. Pagodas.

From Collector, 14th June 1826. Para 40.
In Cons., 29th Do.

"claim of M. Lutchmiah ought not to exceed Madras Pagodas 6,050, at which amount she states* it was rated in the accounts of the permanent Settlement, was settled in Fusly 1228 at Madras Pagodas 13,486. The Collector could not justly maintain this demand. It was his duty to ascertain what the Zemindar was entitled to receive and to regulate the demand accordingly."

"The Board correctly observe that the Zemindar was entitled to the Quit Rents payable at the time of the permanent Settlement, but had no power to alter the rates or resume lands favorably assessed at that period. The demand ought to have been determined if possible, on the principle of Section IX Regulation XXX of 1802 by a reference to the Accounts of demand and collection of the year preceding the permanent Settlement, according to the number of Agraharum and Enams therein recognized, and the Sums specified as payable by the holders of them respectively."

"The Collector however appears to have followed a different course, and attempted to ascertain the rights of the Agraharumdars and Enamdars and the rents payable by them by reference to certain Registers which he found in his Office. Depending upon the information contained in these Registers he made the adjustment by which the demand was reduced as above stated."

"It is represented that the Registers referred to by the Collector were very inaccurate and did not afford good and sufficient grounds for judging of the titles of those who claimed to hold Agraharums and Enams, and determining the rents to be paid by them, and that the Collector by the adjustment which he made in dependence upon those documents sacrificed the just dues of the Zemindar."

"But the question of what were the just dues of the Zemindar remains undetermined. It is for the claimant who demands compensation for loss to prove what has been lost of what was justly due."

"The amount entered in the accounts of the Permanent Settlement cannot be admitted as a Standard, for that was assumed upon a rough Estimate and was not intended to be taken as exact, or nearly so. Still less can the Zemindar's Settlement be admitted, for that would be to confirm all his exactions."

"On the whole, however, it appears to be certain, that if, as asserted by the claimant, the Collector too readily admitting the accuracy of the documents to which he referred, made larger remissions than he ought to have done, yet that any loss which the Zemindar may have suffered in consequence, is far short of the undue gains which accrued from the exactions to which the Agraharumdars and Enamdars were previously subject during a long series of years, and the Governor in Council is of opinion on consideration of all the circumstances that the claim of M. Lutchmiah on this account is inadmissible."

"It is observed that the resources of the Zemindary improved exceedingly under the management of the Collectors from Fusly 1228 to Fusly 1236. The Settlement of the former year amounted to Rupees 3,26,600 and of the latter to Rupees 4,87,606. The Collections of Fusly 1228 amounted to Rupees 2,86,908, and those of Fusly 1236 to Rupees 4,84,484, being an increase of almost two lacks."

"The Board further take into consideration a claim preferred by M. Lutchmiah for compensation on account of an alleged error in the calculation of the remission allowed for Moturpha in 1819. She asserts that an addition of

"10 per Cent. ought to have been made to the amount entered distinctly in the accounts of the Permanent Settlement under the head of Moturpha, for the proportion of Russooms included in the Assets on which the Permanent assessment was fixed, chargeable to that head. The Governor in Council considers the claims of the Guntoor Zemindars on account of Moturpha to have been conclusively determined by the adjustment made in 1819 in which they have all acquiesced except the present claimant. But if the adjustment made in 1819 were open to modification at all for the correction of an error on one side, it must be considered equally liable to correction on the other side. Now in the former adjustment the Government granted remission for Mohturpha to the Proprietors of purchased Zemindaries, which upon more deliberate consideration afterwards they were of opinion was not necessary as a measure of equity, and which they accordingly denied to Proprietors of purchased Estates in the Neighbouring District of Masulipatam. The most considerable of the Zemindaries belonging to the claimant, namely, Rachoor, was acquired by purchase. Upon this Zemindary remission for Mohturpha has been allowed, but upon the principles acted upon in the case of the Masulipatam Proprietors, and which upon mature deliberation the Government have resolved to adhere to, it would be for consideration in the event of a re-adjustment whether it should not be retracted. The Governor in Council however is of opinion that it is not necessary and would be very inadvisable to disturb the arrangement which was settled so long ago. The claim of M. Lutchmiah is therefore rejected."

"Having expressed their Sentiments upon the claims preferred by M. Lutchmiah the Board proceed to take into consideration the present state of the balances upon the Zemindaries belonging to her, and the measures to be adopted for their realization. The balances upon the

ANNUAL PESHCUSH.			
	RS.	A.	P.
Innacondah and Bellamecondah			
Ancient Estate	2,24,233	0	0
Rachoor Purchased Estate	1,14,040	8	0

"Zemindaries in Guntoor at the end of Fusly 1242, amounted to Rupees 2,44,395 exclusive of Interest. The Board propose that the Zemindary of Rachoor, acquired by purchase, shall now be sold in satisfaction of the Government demand, and that the other Estates shall be retained under attachment till the remaining balances are liquidated. Besides the Estates in Guntoor M. Lutchmiah is the Proprietor of the purchased Estate of Sydapore in the Nellore District, against which there is a balance for Fusly 1242 of Rupees 22,834 out of a Pesheush of Rupees 32,984. It would appear that this Estate has been allowed to remain hitherto under the management of the Proprietor. The Board express an opinion unfavorable to a request preferred by the Zemindar to be allowed to pay the arrears with the Kists of the Current year, but they do not recommend any plan for realizing the arrears otherwise. It is not stated whether the current Kists have been paid regularly during the present Fusly. The Board observe that all these Estates will probably be escheated to Government from failure of heirs on the demise of the present Proprietor, this they submit as a consideration deserving attention in determining upon the expediency of bringing any of them to sale."

"Considering the adversity of the Seasons in the years for which the balances are due, the continued adversity of the Current fusly, and the improbability of obtaining a fair price for any of the Estates, if they should be brought to sale at the present time, and adverting to the important circumstance noticed by the Board in respect to the Succession to the property in question on the demise of the present Zemindar, the Governor in Council is of opinion that the preferable course is to retain the whole of the Estates in Guntoor under attachment with a view to the gradual recovery of the arrears from the Surplus income of more favorable years. If the Sydapoor Estate has been left under the management of the Proprietor to this time it may be expedient to let it so remain until the close of the Fusly, when if the balance is not considerably reduced it should be attached. If, however, the Zemindar has not been punctual in the payment of the Current Kists, and there is any thing to be got

"by immediate attachment at this period of the year, it should not be delayed. As, under this arrangement, the Estates in Guntoor will probably be subject to the Collector's management for several years, measures should be taken to bring them entirely under his control, and the administration should be conducted under his direct superintendence with an efficient establishment, in the same manner as in the period from Fusly 1228 to 1236. From the results of the Collector's management in that period it is certain that these Estates are not heavily assessed and are capable of yielding a considerable surplus after discharging the Peshcush and defraying all the charges of collection and management."

"Though it is unusual when Estates are under attachment for arrears of Revenue to make an allowance to the Proprietor out of the collections, yet the Governor in Council is of opinion that there are circumstances in the condition of the present Proprietor of these Estates, a female, and the last representative of an ancient family, which render it advisable to make a provision for her maintenance in comfort and respectability while she is deprived of the management of them. She would be entitled by law to a provision if she were to plead incapacity on account of her sex, by which the charge of the property would devolve upon the Court of Wards. The Governor in Council therefore resolves, that if, at the close of the Current Fusly, there be a surplus from the Guntoor Estates after defraying the Current Peshcush and charges of Management not exceeding 10,000 Rupees the same shall be paid to the Zemindar as an advance for her subsistence to be recovered from the Collections of future years. If the surplus exceed 10,000 Rupees, one moiety shall be paid to the Zemindar and the other moiety shall be carried to the account of arrears, a similar arrangement shall be made in each successive year provided that the whole payment to the Zemindar shall never exceed 10 per cent. of the permanent Jumma of the Guntoor Estates, an acknowledgment shall be taken from the Zemindar for every advance, with a formal agreement that it shall be recovered from the Surplus collections from the Estates, and that they shall be held under attachment until the debt due to Government for these advances as well as for arrears of Revenue shall be fully liquidated. The Board will direct the Collector in making known to the Zemindar the determination of Government to keep the Estates under attachment until the arrears are liquidated, absolutely excluding her and her servants from any concern in the management, at the same time to impart to her the resolution now passed in regard to her maintenance, with a caution however that it is liable to be revoked in the event of her throwing any impediments in the way of the Collector's management, or endeavoring in any way to defeat the object of the attachment."

"The Governor in Council approves of the Proceedings reported in the Paras noted in the 38 to 40, 41 and 43, 45 and 46. Margin. The Governor in Council also concurs in the sentiments expressed by the Board in Para 44 as to the principles by which the

"Collector should be guided in his demands upon the Agraharumdars pending the dispute between them and the Zemindar. It should however be distinctly explained that in collecting for the present according to the accounts of the former management by the officers of Government, it is not intended to compromise or prejudice the further claims which the Zemindar may be able to establish. The Governor in Council is also of opinion that the measure proposed by the Board of making out a new and complete Register of the Agraharums and Enams as they existed at the Permanent settlement should be carried into effect."

130. With reference to para 16 of the foregoing Minutes of Consultation we submitted for

To the Chief Secy. to Govt.,
In Cons., 31st July 1834.

18 in Cons., 31st July 1834.

the orders of the Right Honorable the Governor in Council under date 31st July the letter from the Collector of Guntoor noted in the Margin and recommended that he might be authorized to entertain for a period not exceeding 12 months the Establishment specified in Para 5 thereof for the purpose of making a registry of the Enams and Agraharums of the

Mulrauze Estate at a monthly charge of Rupees 175, we requested also the instructions of Government whether the whole or any portion of the expense thus incurred should be made a charge upon the Mulrauze Estate.

In Cons., 18th Augt. 1834. 131. The following order was passed by Government under date 15th August.

"The Governor in Council is not prepared under existing circumstances to sanction the proposed Establishment. The Collector will therefore confine himself to such inquiries as can be made through the means of his own Cutcherry and the servants employed in the management of the Zemindary."

132. A copy of the foregoing correspondence was transmitted to the Collector on the 18th August.

Appointment. 133. Mr. M. Lewin was appointed Collector on the 14th March.

NELLORE.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

134. On the 24th December we submitted to Government the following Extract from our Proceedings under date 11th of that month.

Proceedings, in Cons., 11th December 1834. 'The Board proceed to take into consideration the report of the Principal Collector of Nellore on the Jummahbundy of Fusly 1242.'

28th Sept., in Cons., 14th October 1833.

(Here Enter.)

'The number of Circar Villages was 602 the same as in Fusly 1241. Of the Principal Collector's Division comprising 10 Talooks 7 were settled by Mr. Whish, and the remaining 3 by Mr. Bruce. The Talooks of the Sub Collector's Division were settled by Mr. Prendergast the Acting Sub Collector.'

'One village which was under Aumanie Maudepauloo in Fusly 1241, was at the request of the Ryots settled on Mucta shists in Fusly 1242. There was an increase of 2 Hamlets in Too-multulpoor Talook, and a decrease of one in the Enamanellore Talook, owing the Sub Collector states to its having been deserted by the Inhabitants. The cause of the desertion is not stated.'

'The season appears to have been most unfavorable. In the Principal Collector's Division the Car Cultivation is stated to have been entirely suspended except in a few river Channel villages a partial fall of rain in July allowed of its cultivation to a small extent, although the season was very far advanced. The 2nd dry and wet Cultivation is stated to have been carried on as far as the season permitted, but from subsequent failure of rain, the greater part of the wet Crop perished and the dry Crop yielded but a small produce. The Mooloom and Jareeb lands were in a great measure left waste owing to a deficiency of water in the wells, and a great portion of the Crops which were sown perished from the same cause. In the Sub Collector's Division composed chiefly of Metta lands, the season was much more favorable there having been a most seasonable and abundant supply of rain such as to lead to a sanguine expectation "that a fine season was approaching." The Poonasa cultivation is stated by the Sub Collector to have been actively carried on. With the exception however of a little rain in September the supply is reported to have failed and to have been insufficient even to commence the wet cultivation in October. From November to the end of the fusly there was a complete failure. The produce is estimated to have been one Eighth of a full one.'

'The following Statement exhibits the gross and net settlement of the land revenue for fusly 1241 and 1242.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Gross Settlement Ryotwar	13,74,141	15 9	13,77,615	6 0	...	...	...	...
Deductions	3,66,274	3 0	6,78,139	9 8	...	...	...	...
Net Settlement Ryotwar	10,07,867	12 9	6,99,475	12 4	...	...	3,08,392	0 5
ADD.	...	...	...	...	...	...	...	...
Enam Beydigas Poolery &c.	1,74,880	9 1	1,44,863	5 4	...	...	30,017	3 9
Net Aumanie	11,82,748	5 10	8,44,339	1 8	...	...	3,38,409	4 2
ADD.	...	...	...	...	...	...	...	...
Shotriums	83,552	2 0	83,552	2 0	...	...	...	...
Peshcush	4,61,824	14 11	4,61,824	14 11	...	...	...	...
Stalla Curnums	17,28,125	6 9	13,89,716	2 7	...	...	3,38,409	4 2
Nuzzer and Roosooms	9,000	0 0	4,000	0 0	...	...	5,000	0 0
Quit Rent	9,108	13 9	9,108	13 9	...	...	...	...
Grand Total	17,46,391	7 6	14,02,982	3 4	...	...	3,43,409	4 2

'It will be observed from the foregoing Statement that there was a decrease in the land revenue ryotwar of fusly 1242 of Rupees 3,08,392-0-5 or 30-9-7 per cent., exclusive of ready money collections, Enam Beydiga &c. of the whole land revenue of the District inclusive of Beydigas and ready money collections but exclusive of stalla Curnums, Nuzzers and Roosooms of Rupees 3,38,409-4-2, and inclusive of those items of Rupees 3,43,409-4-2. Of the decrease of 3,38,409-4-2 Rupees 3,14,649-3-1 occurred in the Principal Collector's Division and in the Sub Collector's Division 23,760-1-1.'

'The great difference in the two Divisions is owing to the cultivation in the former being almost entirely Maganie excepting in the Western Talooks whereas the wet cultivation in the Sub Collector's Division is comparatively very small and such a season as that of fusly 1242 chiefly affected the wet cultivation on which according to the principles of the settlement the shist is remitted on lands left uncultivated and on lands on which the Crops have perished, which is not the case with the dry cultivation.'

'It is to be observed that the foregoing comparison is made with a very unfavorable year. The Beriz of fusly 1241 fell below that of Fusly 1240, by Rupees 1,39,917-4-2 and below that of Fusly 1239 by Rupees 55,084-2-1, the latter Fusly having been "the most unfavorable season that had ever occurred excepting fusly 1216 since the District was assumed by the British Government."

'The net increase in the Dittum land in Fusly 1242 compared with Fusly 1241 was 101 Goortos arising from a Gross increase of 492 Goortos in Metta and 259 in Mooloom, and a Gross decrease of 622 Goortos in Maganie, and 27 in Jareeb. There was however a great falling off in the actual cultivation as will be seen by the following Statement in which fractions are omitted.'

	CULTIVATION.		Increase.	Decrease.
	Fusly 1241	Goortos. Fusly 1242		
Metta	72,432	29,771	...	42,661
Maganie	21,174	12,900	...	8,274
Mooloom	4,162	3,739	...	423
Jareeb	1,066	602	...	464
	98,836	47,013	...	51,822

'The Dittum of Metta lands in the Principal Collector's Division for Fusly 1242 was Goortos 22,647 of which 12,275 were left uncultivated, giving a per centage of 54. In the Sub Collector's Division the Metta Dittum was 50,413 Goortos of which 31,077* were left waste or 61½ per Cent. The

* Col. 30, Stat. 1.

Poonasa Crop it seems produced fully but it appears to the Board that with the abundance of rain which fell in the Months of June and July the lands must have been in a state to admit of an extensive cultivation of the Moodooroor or 2nd dry crop which commences in the latter part of July. In para 6 the Sub Collector observes that in the Statement of the net dittum land given in para 5 of his report is included a large extent of lands which were ploughed and sown but produced nothing, but this remark the Board presume to be applicable only to the Maganie, Mooloom and Jareeb cultivation, since in Statement No. 11 there is no entry of any Metta lands on which the crops perished; the extent actually cultivated as therein exhibited was Goortos 19,335, and the remainder viz. 31,061 is entered as "Beedoo"

'or uncultivated. The Board think that this large quantity of waste in the Metta Cultivation requires explanation, and there seems to be some reason to apprehend that the whole of what had been included as waste was not so in reality, and that some portion of the cultivated lands were improperly included as Beedoo.'

Goondavole.
Toomultulpoor.
Rawoor Vareegontapaud.
Sungum.
Calegherry and Doottaloor.

'The Talooks of the Principal Collector's Division where the chief Metta cultivation is carried on, are those noted in the margin. In Goondavole and Toomultulpoor the decrease in the actual cultivation of Fusly 1242 was in the former 13½, and in the latter 9¼ per Cent. whereas in the neighbouring Talook of Rawoor and Vareegoontapaud it amounted to 54¼ per Cent. In Survapully another adjoining Talook to 40 per Cent. and in Sungum to 31 3/16 per Cent. Again in the Talook of Calegherry and Doottaloor which adjoins that of Rawoor and Vareegoontapaud the cultivation in Fusly 1241 was Goortos 5,722 and in Fusly 1242 Goortos 1,137, giving a decrease of 80 per Cent. The rains may have been partial, but the Board do not think this sufficient to account for the great difference thus exhibited in the Metta cultivation of adjoining Talooks.'

'It has been before shewn that the actual decrease of wet cultivation in Fusly 1242 compared with Fusly 1241 was Goortos 8,274. The whole extent of the cultivation in the fusly under review was Goortos 12,900, of which the Crops on Goortos 9,034 perished. On referring to the accounts of fusly 1233 which was a season similar to that of Fusly 1242 though somewhat more favorable, it appears that in the former Fusly no less than 21,776 Goortos, of wet land yielded produce, whereas in Fusly 1242 the whole Cultivation did not amount to more than 12,900 Goortos and the proportion which yielded produce to Goortos 3,865. The Board cannot with reference to the seasons satisfactorily account for so very large a disproportion in the two Fuslies both as to the extent of Cultivation, and more especially the extent of land which yielded produce. The Principal Collector's Maganie Dittum of Fusly 1242 was 35,714 Goortos of which 22,811 was deducted as Bunjer and of the remainder as above stated the crops of 9,034 Goortos perished and only Goortos 3,865 yielded a produce. With reference to the deductions on account of Bunjer, Sooktee, &c., the Principal

Para 14.

Collector observes that "the necessary examinations were first made by the Talook Servants, and after the accounts were sent in others

"were deputed on the part of the Huzzoor as a check upon the examination, and I have, says Mr. Whish, every reason to believe that the accounts are correct." The accounts here referred to as correct appear from the marginal note in the Principal Collector's report to be the account for Sooktee only amounting to Rupees 1,89,744. The deduction for Beedoo amounted to 4,83,124 Rupees. How this extent of land was ascertained is not to be found either in the Principal Collector's report or Accounts. The Principal Collector will be pleased to explain by what means the extent of land entered as Beedoo was ascertained whether by measurement or how. The Principal Collector moreover has not explained what description of Servants were deputed from the Huzzoor to check the Tahsildar's Accounts. The Board trust that the observations in their Proceedings on the Jummahbundy of Fusly 1237 (Para 25) have been kept in view. As regards the Bunjer and Sooktee in the Sub Collector's Division there would appear so far as the Board can ascertain to have been no check upon the Tahsildar's Accounts. The Sub Collector in para 12 of his report merely observes that "the Bunjer and Sooktee &c., were reported by the Tahsildars and no frauds appear to have taken place." What steps were taken by him to induce him to come to such a conclusion the Board are not informed, and as regards the extensive deductions made for waste, the reports both of the Principal Collector and of the Sub Collector are very defective in the information which it is necessary they should convey. The Board request that information may be now furnished as

'to the means taken in both Divisions to ascertain the accuracy of the Accounts sent in by the Tahsildars, the description of persons employed in that duty and the period when the Tahsildars in both Divisions sent in their accounts. It would appear from para 23 of the Collector's report that the resources of the year were to a certain extent not enquired into till the time of Jummahbundy; Mr. Whish observes that at the time of delivering the Pottahs the Ryots laid claim to exemption pleading utter inability and want of produce to meet the demands, when after duly considering the subject it was made known to the people that their resources should be the principal guide in our operations, and accordingly when enquiry had not proceeded it was now pushed to ascertain as correctly as could be the state of the Crops as regarded every individual." "It seems obvious to the Board that an enquiry conducted at that advanced period of the season and with such precipitation could little be relied on and it does not appear moreover by whom these enquiries were made or by whom checked. Mr. Whish states that the method pursued gave satisfaction to the Ryots; and that few Pottahs were refused. Although this was conclusive proof that there had been no over assessment it was no proof that the full rights of Government had been secured."

'It appears remarkable that although there was a decrease of 2,630 Ploughs in Fusly 1242, below Fusly 1241, there should not only have been land taken up for Cultivation to the same extent in the former as in the latter Fusly but to a net additional extent of 101 Goortos. The number of Ploughs the Board believe is usually ascertained at the time of forming the Dittums, namely at the commencement of the Cultivating season, and though the season of fusly 1241 was unfavorable, it was not sufficiently so to cause so large a decrease in the agricultural stock of the District as the Accounts of Fusly 1242 exhibit. Judging from the amount of the Poolery or grazing tax in Fusly 1241 which was assessed by Capitation and which fell below that of Fusly 1240 in the sum of Rupees 1,398-7-4 only, there is no reason to believe so far as the Accounts shew that the Cattle suffered from the effects of the season of that year. There was an increase in the number of Ryots in Fusly 1242 compared with Fusly 1241 of 186. It is also worthy of remark that after the severe season of fusly 1239 which was stated to be the most unfavorable one ever known excepting Fuslies 1216 and 1233, the number of ploughs increased from 25,022, the number in fusly 1239 to 27,063 the number in Fusly 1240.'

'It has been stated in para 2 of these proceedings that the number of Circar villages in Fusly 1242 was 602, the net settlement of which amounted to Rupees 8,44,339-1-8; nearly two thirds of these villages were settled in the Muctah rents introduced by Mr. Smalley in Fusly 1236, as shewn in the following Statement.'

	No. of Villages.	Assessment.
On Mr. Smalley's Muctahs	380	5,02,524 7 10
On Mr. Traver's Tarums	131	2,28,101 7 8
On Mr. Smalley's Tarum rates	86	1,09,210 7 10
Under Division of the Crop	5	4,502 10 4
	602	8,44,339 1 8

'Statement No. 12 which accompanies the Principal Collector's report exhibits the prices of the principal grains during the Months of April, May and June, when the heavy kists become due. The prices of some grains in the Principal Divisions were more than double those of last year, and were still higher in the subordinate Division, the Sub Collector states them to have been "generally about double the ordinary average." The whole gain by price it is to be observed went to the Ryots except in the Aumanie villages.'

The following Statement exhibits the deductions from the gross settlement compared with Fusly 1241.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Gross Settlement	13,74,141	15 9	13,77,615	6 0	3,473	6 3		
Crops perished	30,685	7 1	1,89,744	13 5	1,50,059	6 4		
Caboolatce Bunjer or lands taken up but left waste	3,20,526	5 7	4,83,124	6 3	1,62,598	0 8		
Lands inundated	1,056	1 5	348	7 11			707	9 6
Cowle remission	1,326	6 4	3,230	0 11	1,903	10 7		
Palewashee	1,210	8 2	981	1 8			229	6 6
Moonasil Cummee	2,469	6 5	710	11 6			1,759	10 11
Total Deductions	3,66,274	3 0	6,78,139	9 8	3,11,865	6 8		
Net land Settlement	10,07,867	12 9	6,99,475	12 4			3,08,392	10 5

DEDUCTIONS.

It will be seen from the foregoing statement that the remission given on lands on which Crops perished was 1,89,744-13-5; the details of which are given in statement No. 4. From Account it appears that although the Ryots in the Mucta and Tarums settled villages had exclusive advantage of the very high prices of the year, remission was granted on lands which had produced 15/16th of a full crop and this moreover in cases where the extent of wet d on which the crops perished did not exceed a tenth of the whole land in the occupation of Ryot. From the details given in this statement it appears that the salutary principle of king to the whole outturn of the Ryot's cultivation or to his profit by high prices on such ds as yielded produce, was lost sight of. It is obvious that it was improper under the existing te of prices to grant remission when the land had yielded more than 50 per cent. of a full p, the difference in produce being made up in some cases and, in others more than made up by great rise in the price of grain. The Board think it desirable that the Principal Collector ould explain the manner in which the ascertaining or estimating the produce of the land to ch a nicety as one sixteenth of a full crop was effected. The total amount of remission was 9,744-13-5 of which that in the Principal Collector's Division was 1,82,844-11-1 and in the b Collector's Division 6,900-2-4. The extent of remission on lands on which the crops tirely perished was as follows.'

	Rs.	A.	P.
In the Principal Collector's Division	1,67,480	10	7
In the Sub Collector's do.	6,313	6	3
	1,73,794	0	10

The remission for short produce was

In the Principal Collector's Division	15,364	0	6
In the Sub Collector's Division	586	12	1
	15,950	12	7

The reports of the Principal Collector and Sub Collector contain as already noticed no satisfactory information of the manner in which the Sooktee and Beedoo Accounts of the Tahsildars are checked and it appears the more necessary with advertence to the circumstances reported as having taken place in Fusly 1239 in which false accounts of Sooktee were sent in by the Tahsildars as the then Principal Collector expressed himself "to the proceedings, in Cons., 30th r. 1830. "enormous sum of Rupees 61,696-3-11." It appears that contrary to ara 9. 'the usual practice the Sooktee lands were allowed to be grazed before 'they were examined, as the Ryots, Mr. Whish explains, would other- ara 14. 'wise have been subjected to great distress in consequence of the 'scarcity of forage.'

The net settlement of Rupees 8,44,339-1-8 is stated to have included the whole of the Metta Garden and Jareeb waste as usual, the Principal Collector not having received in time the board's Proceedings of the 6th June 1833 in which the remission of the Mooloom and Jareeb lists on lands uncultivated for want of water was authorized. It appears however from the statement 11 that part of the Metta, Mooloom and Jareeb waste was deducted from the settlement viz.'

	Goortoos.
Metta	139 2
Mooloom	122 2 5/16
Jareeb	49 14
	411 2 5/16

	RS.	A.	P.
* Principal Collector's Division	85,202	15	2
Sub Collector's Division	1,21,669	0	6
	2,06,871	15	8
† Principal Collector's Division	2,90,658	8	0
Sub Collector's Division	2,47,309	11	8
	5,37,968	3	8
‡ Principal Collector's Division	37,331	14	0
Sub Collector's Division	62,167	0	4
	99,498	14	4

'The reason of these lands having been deducted remains to be explained. The assessment on waste lands included in the settlement it would appear from para 23 of the Collector's report amounts to Rupees 2,06,871-15-8,* which deducted leaves the net settlement for the year 6,37,467-2-0 of which there had been collected up to the 15th September 5,37,968-3-8† leaving an uncollected sum of Rupees 99,498-14-4‡.'

'The principal Collector has furnished no detailed account of the proposed remission on the Metta, Garden and Jareeb waste included in the settlement. On the two latter descriptions of cultivation the Board in their Proceedings on the settlement of fusly 1241, authorized a remission of the assessment, and the disastrous nature of the season of Fusly 1242 would seem to call for, as regards the Metta waste, a departure from the established principles of the settlement. But the Board as yet have no security that the accounts of waste lands on which the remission is proposed to be given are correct. In many cases as before noticed the inquiry regarding them, it would appear, did not take place till the puttahs were issuing for the Jummahbundy and consequently at so advanced a period of the year as to render the furnishing such accounts open to great abuse; till the Board therefore, receive the information they have already called for in a former part of these proceedings regarding the Bunjer and Sooktee accounts, they are not at present prepared to recommend the proposed remission. The Board understand moreover that the amount proposed to be remitted is the full Turum assessment on the lands so left uncultivated, and that the remission is proposed without reference to the other lands in the occupation of the Ryots which were productive, and without reference also to the profits which accrued by high prices on the produce of such lands. It is obvious and proper that such considerations should be taken into account, in judging of the fair amount of remission to be allowed. The Board request that a detailed account of this sum of 2,06,871-15-8 may be submitted, shewing Talook-war the extent and assessment of the Metta, Mooloom and Jareeb waste, and the estimated profits upon the productive lands in the occupation of the same Ryots with reference to the high prices of grain.'

'It has been before stated that the uncollected balance of the net sum of Rupees 6,37,467-2-0 which remains after making the proposed deduction for Metta, Mooloom and Jareeb waste amounts to Rupees 99,498-14-4. The non collection of this sum is thus explained by Mr. Whish.' "During the season of collecting however it was observed that a relaxation in the method was called for and, particularly when the early rains failing, the Poonasa and Carr Crops neither afforded hopes of labor to the poor, nor addition to the stock of the Ryots, obliging them therefore to trench further on their reduced funds and provide under still increasing prices till the next stage in the season should manifest itself. Under this state of things the collections could not be pushed,"

	RS.	A.	P.
Pl. Collr's., Divi-	25,231	14	0
sion	49,367	0	4
Sub Collr's. do.	74,598	14	4

'and Mr. Whish observes that he considers irrecoverable of the uncollected balance 74,598-14-4, and even the remaining sum of 24,900 Rupees he states to be apparently collectable' "but the realization, of which will require much examination, or it may be attended with evil consequences."

'The Board consider this result very unsatisfactory. It is to be observed that this sum of 99,498-14-4 is a sum due upon the actual produce of the year independent, as the Board have reason to believe, of profits by high prices, and after the remission on Sooktee lands even when

'the produce fell short only one sixteenth of a full Crop, and after the deduction also of the whole uncultivated land whether Metta, Mooloom, or Jareeb.'

'The Principal Collector states that the Ryots' resources were the principal guide in his operations, now it appears from the foregoing remarks that the Collections of the year were not equal to the resources. The reason given by the Sub Collector for the non collection equal to the resources of the Ryots, was that in consequence of the grain having been stolen in large quantities by thieves or carried off clandestinely by Ryots, and the inevitable mistakes in making Estimates, a great decrease was found on enquiry, notwithstanding the precautions adopted in placing Extra Peons to watch and guard the produce, in exhorting the Tahsildars to greater diligence and activity, and in calling to account such of the Parlutties as were remiss and in some cases dismissing them. The settlement appears to have been virtually an Aumanie Settlement in both divisions. The Mutca Shists seem to have been set aside, and the actual produce of the fields ascertained by estimate and taken as the principal guide in the operation of forming the settlement.'

As per Mahrattu Statement
No. 3. Col. 154.

'There was a sum of 10,464-1-4 included in the settlement as Fusl jastee, of which the following are the particulars.'

In the Principal Collector's Division.

	RS.	A.	P.
On Metta land...	6,363	3	10
On Maganie ...	1,010	6	6
On Mooloom ..	239	11	10
On Jareeb ..	6	0	4
	7,619	6	6

Sub Collector's Division.

On Metta ...	2,707	8	4
On Maganie ..	48	5	8
On Mooloom ..	76	12	2
On Jareeb ...	12	0	8
	2,844	10	10
Add Principal Collector's Division	7,619	6	6

Total Fusl Jastee ... 10,464 1 4

'On the subject of the Fusl jastee thus assessed the Principal Collector has offered no remark, and from the entry in statement 3 it would lead the Board to suppose that the Fusl jastee on Metta was assessed as in Maganie on account of a second crop raised on one crop land, but from the remark made by the Sub Collector in para 12 of his report, the Board understand the Fusl Jastee on Metta land to have been occasioned by its cultivation as Mooloom or Jareeb. Mr. Prendergast states that the Ryots occupied "Metta land to a great extent for this purpose (the cultivation of Mooloom and Jareeb) and were therefore obliged to pay Fusl Jastee," the mode of assessing these lands he explains to have been this—where the Metta assessment was lower than the one Crop Mooloom Shist, the latter was made the assessment, and where it exceeded it, the two Crop Mooloom Shist was levied. Where Maganie and other description of lands bearing a higher assessment were occupied the higher assessment was adopted. The Board request to know if the Fusl Jastee on Metta land in the

'Principal Collector's Division was owing, as in the Sub Collector's Division, to its cultivation as 'Mooloom and Jareeb, and if so, the manner in which the assessment was regulated.'

'The total amount of the Beydiga on Enams, Cundregas &c., was 45,670-0-5. The Sub Collector states (para 13) the demand in his division to have been 19,156-4-8, but this includes sundry petty ready money collections. 'Of the demand of Enam Beydiga no information of the amount collected is given in the report and Statements, and the Board request that this omission may be supplied. Of the demand of 19,156-4-8 in the Sub Collector's Division, the greater part is stated to be uncollected. The Sub Collector states it is difficult to estimate how much can be realized, for many of the holders have left the District, their Crops have failed, and their means have become entirely exhausted, but that if the approaching season should prove particularly favorable perhaps the greater part may be calculated upon. The Board request the Principal Collector will report the amount which has been collected and a list of Enamdars and Cundrigadars from whom balances on account of Fusly 1242 are still due.'

'The Poollery tax in Fusly 1242 amounted to Rupees 93,580-3-5, being a decrease below Fusly 1241 of Rupees 25,112-11-3, of which 14,034-10-11 occurred in the Principal, and 11,078-0-4 in the Sub Collector's Division. Of the amount which has been collected in the Principal Collector's Division the Report or Statements furnish no information, but the Sub Collector as regards the demand in his Division states the greater part to be uncollected.' "The Poollery balance" 'he observes' "appears to me to be hopeless, so great has been the mortality among the Cattle and so reduced is the condition of the Ryots." 'Mr. Prendergast has made no mention of the precise amount of the Poollery demand uncollected at the date of the report, or what means were taken to ascertain the actual extent of the mortality. The Board request to be informed at what periods both in the Principal Collector's and Sub Collector's Division the counting of the Cattle took place, and by whom it was previously conducted. It appears that the Poollery in the Sub Collector's division was this year determined by capitation, the Board presume on the same condition as respects the right of pasture land as was allowed in Fusly 1241. The information called for on this subject in Para 18 of the Board's Proceedings of the 6th June 1833 has not been furnished.'

'The demand for Zemindary and Poligar Pesheush amounted to 4,61,824-14-11, which had been collected up to the close of the Fusly excepting Rupees 61,511-14-11, which was due as follows.'

	Rs.	A.	P.
Vencatagherry...	30,563	0	0
Sydapoor ..	22,834	0	0
Mootialpaudoo..	1,181	8	10
Woortawar ..	3,795	10	5
Chittelwar ..	2,984	3	8
Toddyaloyanawar ..	34	4	0
Toorrawar ..	119	4	0

Total... 61,511 14 11

In Cons., 26th August 1833. 'The Principal Collector reported on the 26th August 1833 that the balance due from the Vencatagherry Zemindary had been paid.'

'The Sydapoor Estate is the property of Mulrauze Luchmiah the Proprietor of the Mulrauz Estates in Guntoor. The balance due upon this Estate was brought to the notice of Government in para 37 of the Board's Proceedings under date 2nd December 1833. The Estate was attached for the recovery of the outstanding arrear on 24th April 1834.'

'An explanation of the causes of outstanding balances of Poligars' Pesheush is given in para 11 of the Principal Collector's report on the settlement of Fusly 1241. The Principal Collector promised a separate report on them at an early period, which has been since received and will be considered separately.'

'By the last demand Collection and Balance Statement it appears that the total outstanding balance on the Jaree Zemindaries for fusly 1242 was Rupees 9,460-8-11. The Principal Collector will be pleased to furnish an Account Particulars of this balance.'

'It is satisfactory to observe that the Woodiagherry Jagheerदार paid his Pesheush in full within the fusly. The Pesheush of the Choondy Zemindary which was under management, the Principal Collector states, was realized in full, and that the total surplus Cash in favor of the Estate was Rupees 46,647-13-0. At the close of fusly 1241 the surplus funds amounted to Rupees 50,775-13-1*, and it appears from a report on this Estate recently submitted by Mr. Whish that the actual Collections from the Zemindary in fusly 1242 fell short of the charges by Rupees 3,877-11-0, the total collections having been Rupees 19,947-10-5 and the total charges Rupees 23,825-5-5; this result of the outturn of fusly 1242 would make the surplus Funds at the close of that Fusly Rupees 46,898-2-1 instead of 46,647-13-0. The Principal Collector will be pleased to explain this apparent discrepancy.'

'The number of Shotrium Villages in Fusly 1242 was the same as in the previous Fusly. The Beriz was 83,552-2-0, of which there had been realized up to the 15th September Rupees 56,578-13-6, leaving an outstanding balance of Rupees 26,973-4-6. Of this amount 9,284-14-8 is due from sequestered Shotriums, Rupees 4,351-5-3 by rich, and 13,337-0-7 by poor Shotriumdars. Mr. Whish states that measures have been adopted to accelerate the recovery of the balances due by the rich Shotriumdars, but he observes that as under present circumstances but little benefit could be derived from placing any under attachment, I am inclined to think it advisable, after the recovery of as much as practicable, to permit the remainder to lie over and be realized with the Beriz of Fusly 1243. The Board approve of this proceeding as regarded the poorer Shotriumdars but the necessity or expediency of pursuing the same course towards the rich Shotriumdars who had the ability, if they had the inclination to pay, does not appear.'

'The outstanding balance of Fusly 1241, at the date of the report on that Fusly, was 75,837-0-11 viz.'

	Rs.	A.	P.
Principal Collector's Division ..	38,036	1	7
Sub Collector's do.	37,800	15	4
	75,837	0	11

15th Feby., in Cons., 4th March 1833.

Enclosure No. 12.

'Of this balance the Principal Collector stated in Para 25 of his Report that Rupees 27,280-6-0 would be recovered hereafter, of which it would appear from Para 7 of the Sub Collector's report the chief portion viz., Rupees 24,060-10-2 was recoverable in his Division.'

‘The balance in the Sub Collector’s Division at the close of Fusly 1241 as given in Para 7 of his report on that Fusly was 43,260 10 2			
Of this the amount irrecoverable was 19,200 0 0			
Stated to be recoverable 24,060 10 2			
Of this it appears there has been collected in Fusly 1242.. 6,854 15 2			
Recoverable balance uncollected... .. 17,205 11 0			

‘At the Jummahbundy of Fusly 1242 Mr. Prendergast again made enquiry, he states, into ‘these balances and came to the opinion that instead of 24,060-10-2 being recoverable as stated ‘in his report of Fusly 1241, the sum of Rupees 15,480-6-5 only might be considered recoverable, ‘from which deducting the amount collected in Fusly 1242 viz. 6,854-15-2 the remaining recoverable balance is Rupees 8,626, which he observes’ “may perhaps be recovered hereafter.”

‘The recoverable balance of Fusly 1241 in the Principal Collector’s Division as exhibited in ‘his report on that Fusly was Rupees 3,219-11-10 of which it appears that only Rupees 840 ‘have been collected in Fusly 1242 but the Principal Collector states ‘that’ “small sums are still collecting in some of the Talooks and “more is expected to be realised.”

1242.

Enclosure 9.

‘The Board consider these results unsatisfactory considering that they are balances declared by the Principal and Sub Collector, it is to be presumed after full enquiry at the time, to be recoverable.’

From the Pl. Collr., in Cons.,
15th December 1831.

In Cons., 4th March 1833.

‘In his report dated the 10th December 1832 the Principal Collector promised to submit a report on the old balances. In his ‘Jummahbundy report on Fusly 1241 dated 15th February 1833 he ‘stated that the report had not yet been completed, and in his present ‘letter he states that the report is in course of preparation.’

‘In para 16 of his report Mr. Whish repeats his former recommendation that the adoption ‘of Mr. Smalley’s modified rate of assessment in the Rawoor and Vareegoontapaud Talook on ‘Mooloom lands under Botta Bhawooloo may be authorized. The grounds on which Mr. Smalley ‘made a reduction on Mr. Travers’s Mooloom assessment in Fusly 1236 were not considered ‘satisfactory and the revised rates were not confirmed. The cultivation has since been principally ‘carried on under a Division of the produce. To demonstrate the propriety of adopting Mr. ‘Smalley’s reduced rate the Principal Collector forwards a Statement of this description of ‘Cultivation in 6 Villages in the Rawoor and Vareegoontapaud Talook from Fusly 1237 to Fusly ‘1241 inclusive with the shist derived each year from the produce. The average, he observes, ‘gives 30 Rupees for Rawoor, above 28 for Cottapilly, and below 28 for the remaining four ‘Villages. The Principal Collector has forwarded a separate Statement No. 6 of the produce of ‘the Mooloom lands in these 6 villages in Fusly 1242, in which, with the exception of two

‘villages, the average shist per Goortoo considerably exceeded Mr. Travers’s shist. The following statement will exhibit this more clearly.’

Villages.	Average shist as per produce.			Mr. Travers's shist.	Increase.			Decrease.		
	RS.	A.	P.	RS.	RS.	A.	P.	RS.	A.	P.
Rawoor	65	12	4	42	23	12	4	...	...	...
Bultapaud	28	2	11	42	...	...	...	13	13	1
Mooroogulla	39	0	2	42	...	...	...	2	15	10
Cottapully	59	1	4	42	17	1	4	...	...	...
Pellaroo... ..	47	5	3	42	5	5	3	...	...	...
Veerlagoontapaud	66	2	11	42	24	2	11	...	...	...
	50	13	6	42						

‘Mr. Whish however explains that these high averages are owing to the unusually high ‘prices of grain, but he seems to have overlooked the circumstance of the produce having been ‘extremely scanty. Excluding the produce of Fusly 1242, Mr. Whish proceeds to observe on ‘the statement of cultivation and produce from Fusly 1237 to Fusly 1241, that although the ‘greatest care was taken to ascertain the real amount of produce, the averages were not found ‘in any one year equal to Mr. Travers’s rates. He states that the adoption of Mr. Smalley’s ‘rates will not only increase the present cultivation, but tend to its introduction in other ‘villages to the great advantage both of the Circar and the Ryots.’

‘The Board have no information of the extent of this description of Cultivation in the ‘District generally. All the accounts which have been hitherto submitted relate to the Talook

In Cons. 20th May 1830.
No. 17.

Encr. in the Pl. Collector’s
letter, 12th in Cons., 22nd
October 1829.

Para 12.

‘of Rawoor and Vareegoontapaud, and that in six Villages only. In ‘para 11 of their Proceedings on the Settlement of Fusly 1238 ‘the Board observed that the statement of Mooloom cultivation ‘submitted with the Principal Collector’s report on that Fusly exhibited ‘an extent only of $26 \frac{41}{64}$ Goortoos situated in 5 different villages in ‘the Talooks of Rawoor and Vareegoontapaud, and they expressed a wish to be informed’ “whether this was the whole extent of cultivation of this description carried on by irrigation “from small wells, and if not, what had been the rule of assessment with respect to other lands “cultivated in the same way.” ‘This information has not yet been furnished the Principal ‘Collector with his report on the settlement of the subsequent year having furnished an account of the whole extent of ‘Mooloom land cultivated under small wells but confined it as before ‘to the one Talook of Rawoor and Vareegoontapaud. The Board ‘believe that this description of Mooloom cultivation is not limited to this one Talook and they ‘request that the information called for in their Proceedings above noted may be supplied accompanied by a General statement of the Ayacut and actual extent of Mooloom cultivation under ‘small wells during the last 5 Years with the rates of assessment, and where Mr. Travers’s Shist ‘has been altered a full explanation of the grounds on which the alteration was made, and the ‘periods at which the changes occurred. The Board wish also to know whether in those villages in ‘which Mr. Travers’s shist has been the rate of Assessment the whole amount was collected, and ‘if not, what portion on each year was uncollected. The Principal Collector will be pleased ‘further to report whether in those cases where Mr. Travers’s shist was reduced, the modified ‘assessment has had reference or not to the number of Crops grown.’

No. 6 and para 11, Principal
Collector’s Report, 25th October,
in Cons., 13th December
1830.

‘As regards the Talook of Rawoor and Vareegoontapaud the cultivation appears to be extremely limited and the whole extent of such land is stated by the Principal Collector in his report on fusly 1239 to be 47 5/64 Goortoos.’

Para 11.
Statement 17.

‘Adverting to the produce account before alluded to which accompanied the Principal Collector’s report on the settlement of Fusly 1238 the Board observed that notwithstanding the abuses incident to a settlement on a division of the produce, the demand in 3 out of the 5 Villages so settled was fixed at sums exceeding those that would have been payable at the highest of the rates proposed by Mr. Smalley and at the other two Villages at sums considerably lower than would have been payable at the lowest of those rates. It is manifest the Board observe that these results cannot be accepted as proofs of the propriety of the proposed modification of the old assessment. The Board see no reason to doubt the correctness of this observation. The same differences appear in the statements forwarded with the present report and shew that the produce accounts of past years which have been submitted are but equivocal data to proceed upon, and form in fact no certain guide towards modifying Mr. Travers’s assessment. For instance it will be seen by Statement No. 7 that in the same fusly, the averages varied in the different Villages as follows.’

	Average per Goortoo.							
	Fusly 1238.		Fusly 1239.		Fusly 1240.		Fusly 1241.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Rawoor	28	2 9	31	0 3	32	7 9	31	9 0
Bultapaud	29	7 10	21	7 6	19	2 4	9	2 4
Moorogulla	11	9 8	21	7 6	41	14 1	12	5 0
Cottapully	35	0 3	19	15 4	34	1 10	25	15 3
Pellaroo	22	9 3	18	10 0	32	14 7	12	2 0
Veerlagodepauld...	...	...	25	6 5	28	13 0	21	8 10

‘It will be seen from the foregoing Statement that the average produce varied in Fusly 1238 in Villages in the same Talook from 11-9-8 to Rupees 35 in Fusly 1239 from 18-10-0 to Rupees 31-0-3 in fusly 1240 from 19-2-4 to 41-14-1 or to within one Anna and 11 Pice of Mr. Travers’s Shist. In Fusly 1241 the average produce varied from 9-2-4 to Rupees 31-9-0. It is obvious that such data as these must be unsound, and inapplicable for the general modification of Mr. Travers’s Assessment, but it is to be observed further that in the course of 4 years the average produce in one village varied from 9-2-4 to 29-7-10. In another from 11-9-8 to 41-14-1. In another from 19-15-4 to Rupees 35-0-3 and in the villages of Pellaroo from 12-2-0 to 32-14-7.’

Bultapaud, Murrogulla, Cottapully.

‘Mr. Smalley determined his modification of Mr. Travers’s Assessment on the produce accounts of the Aumanic years previous to Fusly 1236. It is supported by the present Principal Collector on the produce accounts of years subsequent to Fusly 1236. Mr. Travers’s Assessment was fixed upon an Estimate of the productive powers of the lands, that is, upon the estimated produce of a Goortoo of this description of land which was valued at 28 Rupees per Candy, and after the usual deductions upon a share to Government of 40 per cent. The Board do not think that his Estimate of the

From the Pl. Collr., 26th June, in Cons., 9th Augt. 1927.
Para 11.

Jummahbundy Report of fusly 1230.

‘produce should be considered to be incorrect merely because the produce of subsequent years under a division of the produce has fallen short of it; especially when it has fluctuated so greatly as the accounts shew it to have done, nor does it appear, or has it ever the Board believe been urged that his commutation prices were too high.’

‘As regards the produce accounts from fusly 1237 to Fusly 1241 as exhibited in Statement 7 submitted with the present report, the Principal Collector independently of the facts that they are formed upon Estimates of the produce and that as in other cultivation, a portion of the produce may have been made away with after it was cut, and before the Estimate on the stocked grain was made, seems to have over-looked the circumstances that these accounts exhibit the produce of unfavourable years and of very low prices. In fusly 1237 the crops were not in general productive, and the prices were low. In Fusly 1238 Prices were much the same as in the

12th in Cons., 22nd October 1829. ‘previous Fusly and the harvest generally $\frac{10}{16}$ of a full one. Fusly

Para 6. ‘1239 was a particularly unfavorable Season. The prices were higher than in the previous Fusly, but did not amount to the average of either 10 or 20 years. In fusly 1240 the harvest was but $\frac{3}{4}$ of a full one, and the prices on the whole much the same as in Fusly 1239. In fusly 1241 the Mooloom

Para 16, Report on fusly 1241. ‘Crops are stated to have considerably failed. Independently of these reasons, the produce of Garden land in a more especial manner, depends upon the care and attention paid to the culture of it. If the Ryot neglects to manure his land and to attend to the other processes of careful husbandry, the produce must of course be materially affected. That this has been the case with this description of Mooloom Cultivation with the view of effecting a permanent reduction of the assessment appears more than probable. That such a system was resorted to on the expiration of the decennial leases as respected the general cultivation of the District has been already stated by Mr. Smalley in his report on Fusly 1233. In para 24 he observes that at the expiration of the rents another evil crept into this as in other Districts viz. the knowledge by the Cultivators that a Settlement was to be made on an average of actual collections, and their uniform object in consequence was by all possible means to keep down the cultivation. It appears to the Board therefore that no certain judgement can be formed of the necessity of any modification of Mr. Travers’s assessment and certainly none as to the extent to which the reduction should be carried, viewing the accounts which have been as yet submitted to them. They think at any rate it would be injudicious at present to make a partial modification to affect only one Talook; and this opinion seems to have been entertained by the Principal Collector Mr. Thompson in Fusly 1239. In his report on that Fusly he states (speaking of the Talook of Rawoor and Vareegoontapaud) that he has no doubt that Mr. Travers’s assessment upon those Gardens is too high, but as the amount in question is small it may not be expedient to militate against established principles by any partial measure.’

From the Pl. Collr., 25th Oct., in Cons., 13th Decr. 1830.

Para 11.

‘It appears from the Principal Collector’s report on Fusly 1239, that a portion of the Mooloom land under small wells was cultivated with dry crops and, as the Board understand, settled on a division of the produce. If such be the present practice, it should be discontinued. In such cases, the dry land Mucta shist should be assessed if the cultivation of dry grain took place in consequence of an inability to cultivate Mooloom but where there is water sufficient for Mooloom cultivation, and the Ryot cultivates dry grain he should be liable to the Mooloom assessment. The Board request information of the present practice in this respect.’

‘On the receipt of the information and statements called for in the preceding Paras the Board will be prepared to take the subject into further consideration.’

‘The Board do not clearly understand Mr. Whish’s intention in the observations made in para 27 of his report or perceive the connection which the Board’s orders of the 6th June

'1833 have to the question of requiring Ryots to throw up good and bad lands together. On the Principal Collector explaining himself more fully on these points, the Board will be prepared to take his observations into further consideration.'

No. 13.		
GROSS COLLECTIONS.		
	RS.	A. P.
Fusly 1241...	22,66,705	9 7
" 1242...	16,69,347	14 6
Decrease...	5,97,357	11 1

'The amount of the charges as shewn by the statement furnished by the Principal Collector exclusive of such as may be considered appropriations of revenue, was Rupees 3,82,801-2-1, bearing a proportion of the Gross collections of Rupees 22-15-0. The charges for fusly 1241 amounted to Rupees 3,99,888-0-5 being Rupees 17-10-4 per cent. of the Gross Collections.'

'The Board request that with his future reports the Principal Collector will be pleased to furnish Statement No. 3 in English as well as in Mahratta.'

'Ordered that a copy of these Proceedings be submitted to Government.'

135. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 27th December.

EXTRA REVENUE FOR FUSLY 1242.

136. On the 18th April we submitted to Government the following Extract from our Proceedings under date the 17th of that month.

Proceedings, in Cons., 17th April 1834.

5th in Cons., 18th November 1833.

'The Board proceed to record their observations upon the report of the Principal Collector of Nellore upon the Extra sources of revenue in that District for Fusly 1242.'

Salt.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	4,33,675	4	3	4,29,891	7	7	...	...	...	3,783	12	8
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	4,33,675	4	3	4,29,891	7	7	...	...	...	3,783	12	8
Extra do.	3,335	2	7	7,223	1	4	3,887	14	9	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total...	4,37,010	6	10	4,37,114	8	11	104	2	1	...	...	...
Charges	1,29,246	12	7	92,390	13	9	...	...	...	36,855	14	10
Net Revenue	3,07,763	10	3	3,44,723	11	2	36,960	0	11	...	...	...

	RS.	A.	P.
Decrease in Home Sales	12,237	7	8
Do. inland Sales	59,106	9	5
Total...	71,344	1	1
Deduct increase in Sales for exportation by Sea	67,560	4	5
Net Decrease.	3,783	12	8

'The decrease in the salt collections resulted from a decrease in the sales for home, and inland consumption, and an increase in the sales for exportation to Calcutta and Chittagong to the extent noticed* in the margin, the former is attributed by the Principal Collector entirely to the adverse nature of the season, extensive emigration caused by the famine having occasioned a diminution in the home sales, and the want of forage having prevented the Merchants from the neighbouring Districts from resorting in so great numbers as usual to the Nellore Cotaurs.'

'The decrease in the inland sales of fusly 1241 below fusly 1240 was Rupees 30,316-15-6 and the total decrease in two fuslies is 89,423-8-11. The decrease in the home sales in fusly

'1241 was attributed by the Collector partly to the Manufacture of Earth Salt in some of the border villages in the Cuddapah District, and the Board in their Proceedings of the 20th December 1832 directed Mr. Whish to bring the circumstance to the notice of the Principal Collector of Cuddapah. It does not appear from Mr. Whish's present report whether this was done, or if the practice of manufacturing the Earth Salt has been discontinued or not. The Principal Collector will be pleased to furnish information on this point.'

CHARGES.

	RS.	A.	P.
Decrease in Charges of Manufacture...	45,826	13	7
Deduct increase in do. of Superintendence and sale...	8,970	14	9
Net Decrease.	36,855	14	10

'A large decrease in the charges for purchase and Manufacture, caused the net revenue derived from this source in the year under review to exceed that of Fusly 1241 by Rupees 36,960-0-11.'

'The Board observe that the report of the Principal Collector contains no explanation of the large increase of charges in fusly 1241 above those of the previous fusly, with reference to the Board's remarks on this head in their proceedings of the 20th December 1832, nor does it contain any explanation of the reason the decrease of 45,826-13-7 in the charges for purchase and Manufacture, or of the increase of 8,970-14-9 in those for Superintendence and sale in the fusly under review; the Principal Collector will be pleased to supply the omission.'

'Of the Extra Collections within the year Rupees 6,540-0-2 consisted of unexpended wages of salt servants brought to account; the remainder being the proceeds of sales of stolen salt, fines, &c. The increase in the amount of Extra collections above fusly 1241 is Rupees 3,887-14-9. The Board request the Principal Collector will furnish a detailed Statement of the item of wages &c. refunded amounting to 6,540-0-2 classing the amount refunded by each description of servants with the name of the Cotaurs to which they respectively belonged, and the period for which the refund was made.'

Sayer.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,10,231	10	5	1,04,343	0	9	...	...	...	5,888	9	8
Balance on the 12th July	7,947	4	8	16,593	2	1	8,653	13	5	...	...	...
Current Collections	1,02,234	5	9	87,744	14	8	...	...	...	14,539	7	1
Extra do.	332	3	1	16	9	7	...	...	...	315	9	6
Arrears	4,206	4	1	6,306	1	4	2,099	13	3	...	...	...
Total...	1,06,822	12	11	94,067	9	7	...	...	...	12,755	3	4
Charges	1,936	7	4	1,807	14	5	...	...	...	128	8	11
Net Revenue	1,04,886	5	7	92,259	11	2	...	...	...	12,626	10	5

'This branch was rented with the trifling exception of Rupees 57-14-9 collected under Aumanie.'

Para 8.

'The decrease in the Settlement is ascribed to the deficient produce of Tobacco, Betel, &c., and a falling off in the cloth trade.'

'Of the balance due at the close of the fusly Rupees 1,833-7-8 were collected previously to the date of the Collector's report leaving Rupees 14,764-10-5 still outstanding; of this the Principal Collector reports that Rupees 7,117-4-10

Para 9.

'will be realised hereafter but he appears to have some doubts regarding the practicability of collecting the remainder. The Board do not understand why this amount has not been collected from the renters securities. It does not appear even that they have been called upon to make good the deficit and the Board request therefore that the Principal Collector will report as early as possible the result of his proceedings for the recovery of these balances.'

Demand Collection and Balance Statement for Decr. 1833.

'The balance outstanding on the 31st December last amounted to Rupees 13,694-0-5.'

Sea Customs.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	17,480	12 6	12,113	4 11	...	...	5,367	7 7
Balance on the 12th July	...	...	...	...	...	...	...	...
Current Collections	17,480	12 6	12,113	4 11	...	...	5,367	7 7
Extra do.	235	3 11	377	0 10	141	12 11	...	...
Arrears	...	...	...	...	...	...	...	...
Total	17,716	0 5	12,490	5 9	...	...	5,225	10 8
Charges	2,704	2 3	2,688	0 8	...	...	16	1 7
Net Revenue	15,011	14 2	9,802	5 1	...	...	5,209	9 1

'With regard to the decrease shown above the Principal Collector explains that the sum entered as Current Collections of fusly 1241 includes Rs. 1,726-1-11 collected on account of fusly 1240 the actual decrease in the collections of fusly 1242 below those, which properly belong to the preceding fusly is thus Rupees 3,641-5-8; the Principal Collector is requested to explain how it happened that the collections of fusly 1241 were not brought to account in proper time.'

Decrease ... 5,367 7 7
Deduct amount included in the account of Fusly 1241 but belonging to Fusly 1240. 1,726 1 11
3,641 5 8

Abkary.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	23,100	0 0	23,200	0 0	100	0 0	...	...
Balance on the 12th July	...	...	9,203	9 11	9,203	9 11	...	...
Current Collections	23,100	0 0	13,996	6 1	...	...	9,003	9 11
Extra do.	58	10 5	11	4 1	...	...	47	6 4
Arrears	1,600	12 0	200	0 0	...	...	1,400	12 0
Total	24,759	6 5	14,207	10 2	...	...	10,551	12 3
Charges	580	3 10	474	11 7	...	...	105	8 3
Net Revenue	24,179	2 7	13,732	14 7	...	...	10,446	4 0

'Of the balance due at the close of the year the Principal Collector states that Rupees 3,203-9-11 were collected by the end of September and that the remainder Rupees 6,000 is due by the renter who is unable to make good the demand having incurred considerable loss owing to the increased price of Grain and the numbers of purchasers of Arrack who were obliged to leave the District to seek subsistence elsewhere.'

NOTE.—The balance entered in the Demand Collection and Balance Statement for Decr. as due at the end of that month is Rupees 6,023-1-0.

'The Board are far from considering this a satisfactory explanation of the cause of this large outstanding balance which is due, as it would appear, by one renter only; the other renters altho' their collections must have been affected by the same causes having paid their rents. It does not appear whether the Security has been called upon to make good this sum. The Board request the Principal Collector will call upon the renter and Security for immediate payment of this balance, or for some satisfactory arrangement for its liquidation and report the result of his Proceedings to the Board.'

Sundry Small Farms and Licenses.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	392	0 6	348	5 0	...	...	43	11 6
Balance on the 12th July	...	...	...	...	...	...	...	...
Current Collections	392	0 6	348	5 0	...	...	43	11 6
Extra do.	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...
Total	392	0 6	348	5 0	...	...	43	11 6
Charges	...	...	...	...	...	...	...	...
Net Revenue	392	0 6	348	5 0	...	...	43	11 6

'No remark required.'

Stamps.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	16,100	2 0	12,957	2 0	...	...	3,143	0 0
Balance on the 12th July	...	...	...	...	...	...	...	...
Current Collections	16,100	2 0	12,957	2 0	...	...	3,143	0 0
Extra do.	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...
Total	16,100	2 0	12,957	2 0	...	...	3,143	0 0
Charges	1,596	10 8	1,426	10 8	...	...	170	0 0
Net Revenue	14,503	7 4	11,530	7 4	...	...	2,973	0 0

'The decrease is stated to have arisen from a diminished sale of Stamps at the Zillah Court, and of Sayer Rowannahs from the failure of the Sayer rent. The Principal Collector should have stated the deficiency under each, and he is requested to do this in future. He will be pleased now to furnish a comparative Statement for the last 3 fuslies of the amount realized by the sale of Rowannahs. The Principal Collector will be pleased also to distinguish in future the amount collected under the item of Extra receipts.'

Moturpha.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	20,921	0 1	19,889	2 11	...	...	1,031	13 2
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...
Current Collections	...	...	...	20,921	0 1	19,889	2 11	...	...	1,031	13 2
Extra do.	...	...	...	644	8 4	406	3 8	...	...	238	4 8
Arrears	...	...	...	...	...	...	...	...	...	...	...
			Total	21,565	8 5	20,295	6 7	...	...	1,270	1 10
Charges	...	...	...	215	10 6	202	15 4	...	...	12	11 2
Net Revenue	...	...	...	21,349	13 11	20,092	7 3	...	...	1,257	6 8

'Decrease occasioned by the emigration of parties liable to the tax.'

Total.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	6,21,900	13 9	6,02,742	7 2	...	...	19,158	6 7
Balance on the 12th July	7,947	4 8	25,801	12 0	17,854	7 4	...	...
Current Collections	6,13,953	9 1	5,76,940	11 2	...	...	37,012	13 11
Extra do.	4,605	12 4	8,034	3 6	3,428	7 2	...	...
Arrears	5,807	0 1	6,506	1 4	699	1 3	...	...
Total	6,24,366	5 6	5,91,481	0 0	...	...	32,885	5 6
Charges	1,36,279	15 2	98,991	2 5	...	...	37,288	12 9
Net Revenue	4,88,086	6 4	4,92,489	13 7	4,403	7 3	...	...

'Balance of Fuslies prior to fusly 1242.'

'There was a balance of Rupees 9,897-0-6 due at the close of fusly 1241 on account of Sayer which has been reduced by collections within the fusly under review to Rupees 3,590-15-2 regarding this sum the Principal Collector states as follows' "every measure had been adopted for realising the balance of Rs. 3,590-15-2 "due on account of former fuslies as entered in the Statement B, but it has been ascertained that "in consequence of the people who owe a part thereof being very poor the sum of Rs. 2,025-11-5 "is irrecoverable, this amount is as follows."

By the renter of

'Woodiagherry Chowky for fusly 1239	...	...	306	15	3
'By the renter of Sctaramapoorrum Chowky for fusly 1240	...	...	144	4	4
'By do. of Sydapoor for do.	...	...	186	14	9
'By do. of Ongole for fusly 1241... ..	...	...	387	9	1

1,025 11 5

RS.	A.	P.
306	15	3
144	4	4
186	14	9
638	2	4

'The Board observe that in regard to the 3 first of these items 'amounting to Rupees 638-2-4 the Principal Collector made use of 'precisely the same terms as those quoted above in his report upon 'the Extra revenue of his District for fusly 1241 upon which they 'passed the following order in their proceedings dated 20th 'December 1832.'

'Regarding the former of these sums the Principal Collector has been twice desired to state 'whether there were any securities for the renters and if so, why they were not called upon to 'make good the balance. Further information regarding the balance of Fusly 1240 stated to be 'irrecoverable was required by the Board in their Proceedings of the In Cons., 5th Jany. 1832. '5th January 1832. The Board cannot recommend that these sums be 'written off until the information called for has been submitted.'

'The Board desire that the Principal Collector will furnish without further delay the 'information required in the foregoing Extract.'

Para 11.

* 1,347-4-3.

'The number of the old balances amounting to Rupees 2,565-3-9 'the Principal Collector states has been ascertained to be recover- 'able but he appears to entertain some doubt as to the realisation of 'a considerable portion of it.'

'On account of Abkary there was a balance of Rupees 671-10-8 due at the close of Fusly '1241 on account of Fusly 1240 of which Rupees 200 have been 'collected and the Principal Collector reports that measures have 'been taken for the recovery of the remainder Rupees 471-10-8.'

'Resolved that these proceedings be submitted for the information and orders of the Right 'Honorable the Governor in Council.'

137. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 18th April.

In Cons., 28th April 1834. 138. The following order was passed by Government under date 25th April.

"The Governor in Council concurs in the observations of the Board of Revenue recorded "in these Proceedings."

"When the further explanations they have called for are furnished by the Principal "Collector they will be pleased to submit the same with their remarks for the information of "Government."

139. A Copy of the foregoing orders was transmitted to the Principal Collector on the 28th April.

RESTITUTION OF THE RUSSOOMS OF CERTAIN VILLAGES CONFERRED UPON PAUPANAH NAICK BY THE ANCESTORS OF THE WOORTAWAR POLIGAR.

140. Under date 11th September the following letter was addressed to the Chief Secretary to Government.

To the Chief Secy. to Govt., in Cons., 11th Sepr. 1834. "I am directed by the Board of Revenue to request that you "will submit for the consideration and orders of the Right Honorable "the Governor in Council the accompanying letter from the Principal "Collector of Nellore, reporting upon a Petition from Narrainappah "Naick praying for the restitution of the Russooms of certain villages "conferred upon his father W. Paupanah Naick by the ancestors of "the Woortawaur Poligar."

21st Augt. in Cons., 1st Sepr. 1834.

No. 553 of 1830.

"It appears from Mr. Whish's report that the villages in question were held by the late father of the Petitioner, and that from a period prior to the assumption of the District, until fusly 1236 the collections were made in them, as the property of a separate Poligar, in whose name receipts were taken for the Government Peshcush amounting to Rupees 231, the surplus being made over to him by the Collector."

"These villages formed originally a portion of the Woortawar Pollem and were transferred to the ancestors of the present possessor by one of the Poligars. The Government have never formally recognized this appropriation. Under these circumstances Mr. Smalley it appears considered the surplus Russooms of these villages appropriable to the discharge of the Woortawar Poligar's balance of Pesheush and from fusly 1236 they have been so appropriated and the Petitioner now claims restitution of the sum. It appears however that the Petitioner's family has been considered by the several Collectors since the District came under the British Government, as a separate Poligar, and the Board think therefore that the Russooms claimed by the Petitioner should be continued to him and that the Collector should be authorized to make over to him the sum of Rupees 1,038-10-9 being the amount appropriated under orders passed by Mr. Smalley in Fusly 1236, towards the liquidation of the arrears due to Government by the Woortawar Poligar."

In Cons., 25th Sepr. 1834. 141. The following order was passed upon the above letter under date 19th September.

Minutes of Cons., 19th Sepr. 1834. "Before coming to a decision upon this case the Governor in Council desires to have information on the following points. How and when was the present Beriz of the Woortawar Pollem determined? Is it held under a permanent Sunnud? Is there any statement of assets with reference to which the Beriz was settled or any schedule of the villages composing the Pollem? and if there are such statements does it appear from them that the villages in question were considered at the time of settlement as separate and unconnected with the Pollem?"

"Resolved that the Board of Revenue be requested to furnish the desired information."

To the Chief Secy. to Govt., in Cons., 20th Octr. 1834. 142. With reference to which we submitted to Government the following letter dated 20th October.

Collr. of Nellore letter, 6th Octr., in Cons., 20th do. 1834. "I am directed by the Board of Revenue to submit the accompanying documents conveying the information regarding the Woortawar Pollem called for by Government on the 19th Ultimo. From Mr. Fraser's Report, 1st in Cons., 18th Octr. 1819. "these it appears that the Poligar does not hold a permanent Sunnud from the British Government, that the present beriz was fixed before B Enclosure in the Report. "the assumption of the District, and that no alteration has since been made." In Cons., 25th Sepr. 1834.

35th para of Mr. Fraser's report. "The full amount of the emoluments of the Poligar is 16,256-6-8 from which there are deductions to the amount of 8,350-12-3 leaving a balance of 7,905-10-5 from this sum the Poligar has to pay a Peshcush of 3,930-13-7 and pay for Peons employed by the Collector 1,456-10-0. The balance remaining to him is 2,518-2-10 about or 200 Rupees per Mensem, the particulars of this account are in Statement B. Included in the deductions is the Russooms of the 12 Villages, the subject now before Government, amounting to 945-7-9; as these were granted to the great Grand Father of Paupanah the Father of the Petitioner the present incumbent, there can be no doubt that they were granted prior to the District coming under the authority of the British Government, and of course prior to the consideration of the assets of the Pollem, entered into in 1819. The Grant of the Amurums was always subject to a tribute of 231."

In Cons., 6th Novr. 1834.

143. The following order was passed upon this case by Government under date 31st October.

"Upon the information contained in the foregoing letter and the papers referred to in it Minutes of Cons., 31st Octr. 1834. "and upon the representation submitted by the Board of Revenue under date the 11th Ultimo, the Governor in Council is of opinion that as the Rossooms of the Villages in question have been so long enjoyed separately from the Woortawar Pollem subject to a specific payment to Government and the separation though never formally sanctioned by the ruling power has been fully recognized and allowed by the Officers of Government since the District has been subject to the British authority they ought not now to be made answerable for balances standing against that Pollium. The Governor in Council therefore accedes to the prayer of Narrainapa Naick that the Russooms may be continued to him subject to the usual payment to Government and orders that the amount appropriated towards the liquidation of the arrears due to Government by the Woortawar Poligar, being Rupees 1,038-10-9 be paid to the same Narrainapa Naick."

To the Chief Secy. to Govt., in Cons., 1st Decr. 1834. 144. The following letter was addressed to Government under date 1st December.

"With reference to the orders of Government upon my letter of the 20th Ultimo, I am directed by the Board of Revenue to forward the accompanying letter 30th Octr., in Cons., 6th Nov. 1834. "from the Principal Collector of Nellore, from which it appears that 13th in Cons., 24th Novr. 1834. "the correct amount to be repaid to Narrainapah Naick on account of Rossooms collected from him and carried to the credit of the Woortawoor Poligar is Rupees 1,308-10-9 instead of Rupees 1,038-10-9, the sum entered by mistake of the Copyist in Mr. Whish's letter of the 21st August last. The Board request therefore that sanction may be granted for paying to Narrainapa Naick Rupees 1,308-10-9 instead of the sum for which sanction has been already granted."

In Cons., 15th Decr. 1834. 145. The following order was passed by Government under date 9th December.

"Resolved upon the explanation contained in the above letter and its enclosure that authority be given for paying to Narrainapa Naick the sum of Rupees Minutes of Cons., 9th Decr. 1834. "(1,308-10-9) One thousand three hundred and eight, Annas ten, and pies nine, instead of Rupees (1,038-10-9) One thousand and thirty eight, annas ten, and pies nine, the sum authorized to be paid by the Minute of Consultation No. 1003 dated 31st October last."

146. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 15th December.

KEMEDY PRISONERS.

To the Chief Secy. to Govt., in Cons., 20th Octr. 1834. From the Pl. Collr. of Nellore, 1st in Cons., 13th Octr. 1834. To do., 13th in Cons., 13th do. From do., 13th in Cons., 20th do.

147. Under date 20th October we submitted for the information of Government the correspondence noted in the margin with the Principal Collector of Nellore, on the subject of entertaining an Establishment for the Custody of Kemediy Prisoners who were expected to arrive at Nellore.

148. With reference to the above letter we submitted under date 30th October for the orders of Government the letter noted in the margin from the Principal Collector of Nellore, requesting sanction for employing an Establishment of Peons for the safe Custody of 91 state Prisoners received from Kemedi at a monthly expense of Rupees 174.

To the Chief Secy. to Govt.,
in Cons., 30th Oct. 1834.
21st in Cons., 30th Oct. 1834.

In Cons., 10th Novr. 1834. 149. The following order was passed by Government under date 7th November.

"The Governor in Council is pleased to sanction temporarily the Establishment employed by the Magistrate of Nellore for the Custody of the Kemedi Prisoners, but he desires to be informed more particularly of the place and manner in which the prisoners are confined, and of the circumstances which in the judgement of the Magistrate render it necessary to employ 40 Peons besides a guard of Sepoys to keep in safe Custody 91 Men. The Governor in Council conceives that a guard of 20 Peons, 3 Naicks and a Duffadar, would under proper arrangement be amply sufficient with a guard of Sepoys permanently posted at the entrance of the place of confinement; of course the prisoners should not be taken outside of the place of confinement except in small parties which may be easily guarded."

"It is not intended that these prisoners should be subjected to the same privations as ordinary prisoners in Jail. On the contrary they should be treated with indulgence and an allowance should be made to them of Betel, Tobacco &c. besides the necessary supply of food. Their diet should be regulated by the advice of the Medical Officer with a view to counteract any prejudicial effect on their health which may be caused by the change of climate."

To the Chief Secy. to Govt.,
in Cons., 5th Jany. 1835.

150. The following letter was addressed to Government under date 5th January 1835.

"With reference to the orders of Government upon Mr. Stevenson's letter of the 30th October last I am directed by the Board of Revenue to request that you will submit for the information and orders of the Right Honorable the Governor in Council, the accompanying correspondence with the Principal Collector of Nellore, regarding the arrangements made by him for the Custody of the prisoners lately received from Kemedi."

From the Collr., 25th Novr.,
in Cons., 4th Decr. 1834.
To do., 4th in Cons., 4th
Decr. do.
From 15th in Cons., 22nd
Decr. do.
Do., 5th in Cons., 18th
Decr. do.

"Adverting to the observations of Government upon the largeness of the Establishment which he considered it necessary to employ for the Custody of these Prisoners, the Principal Collector explains in his letter of the 25th Ultimo, that the only place which he considers at all suitable for their confinement is situated in the Bazar of Nellore."

In Cons., 4th Decr. 1834. "This locality he observes, renders escape more practicable should the prisoners be disposed to attempt it, and altho' capacious enough for their comfort is (from the low structure of the walls which enclose the building) not secure enough for their safe custody without guards of Peons placed on the outside as well as the interior of the building."

"The Board considered this building from the circumstances abovementioned as to its locality and imperfect structure, to be ill adapted for a place of confinement, and conceiving it desirable that the prisoners should if possible be accommodated in some building outside the town, they requested the Principal Collector to report upon the capabilities of a building at the Com-mandant's Choultry near Nellore, which they understood had been on former occasions made use of as a place of confinement when the Zillah Jail was over-crowded with prisoners. It

"appears however from the Collector's letter of the 15th Ultimo, that this building is not at present available, as he states that it has not been used for about 10 years, when it was appropriated occasionally for a few prisoners employed in mending the roads, since that time it has been but little occupied and is now in a very delapidated state."

"The Board think that with the assistance of the convicts belonging to the Zillah Jail this building might, at no great expense be put into a sufficient state of repair to secure at least a portion of the Kemedi prisoners and they propose as it is understood that Mr. Whish will be very shortly relieved to call on his successor to submit an estimate of the outlay which will be requisite for that purpose. In the meantime the Board recommend that sanction may be granted for the estimate of expenses required for feeding and guarding these prisoners for the ensuing year 1835, which accompanies Mr. Whish's letter of the 8th Ultimo, the amount being Rupees 5,797. It will be observed that this includes the establishment of Peons, the employment of which as a temporary measure has been already sanctioned by Government, and in which the Board hope that it will be found practicable to make some reduction by the arrangements proposed in this letter."

In Cons., 12th Jany. 1835.

151. The following order was passed by Government under date 9th January.

"The Governor in Council is still of opinion that the number of Peons for guarding the Kemedi Prisoners is unnecessarily large considering that there is a guard of Sepoys stationed at the place of confinement. It cannot be necessary, he apprehends, to employ more than 30 Peons in addition to the Military Guard, the number of Prisoners being 87. He expects therefore that the number of Peons will be reduced. For the present the estimate submitted by the Magistrate is sanctioned."

"The arrangement suggested by the Board for lodging a part of the Prisoners out of the Town appears to be expedient."

152. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 12th January.

153. Mr. G. M. Ogilvie was appointed Ag. Principal Collector on the 5th December and Mr. W. Dowdeswell was appointed Ag. Sub Collector on the 25th October.

BELLARY.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1241.

154. On the 14th August we submitted to Government the following Extract from our Proceedings under date the 7th August.

Proceedings, in Cons., 7th
Augt. 1834.
29th Novr. 1832, in Cons.,
27th June 1833.

"Read again letter from the Principal Collector of Bellary noted in the margin, containing his report upon the settlement of the land revenue of that District for fusly 1241."

'The settlement of 13 Talooks was conducted by the Principal Collector himself, including the Talooks of Hurpunhully, Hawinhudgally, Bellary and Kumplie, which were formerly attached to the Sub Collector's Division but in consequence of some trouble having been experienced in the settlement of them in fusly 1240 the Principal Collector in his report for that year expressed his intention of retaining them for a time under his immediate superintendence. It is satisfactory to observe from the report now before the Board that there does not appear to have been the slightest symptom of disturbance in these Talooks in the fusly under review. The Talooks in which the Puttahs were delivered by the Sub Collector Mr. Glass were Punchapollem, Yadkee, Tadputree and Mudugseerah.'

Season. 'The season does not appear to have been throughout unfavorable, inasmuch as the supply of water tho' extremely deficient at the commencement of the fusly was pretty general in the months of September and October but the Collector states that the Ryots did not take so much advantage as they might have done from the rains which then fell. This he attributes to the discouragement arising from the extraordinary cheapness of Grain, the price of which, as noticed in the report for Fusly 1240 has been decreasing for a series of years in spite of bad seasons, and which was even lower in the Fusly under review than in Fusly 1240.'

'The assessment of the actual extent of land on which the Jummahbundy was formed was Rupees 1,00,451 less than that entered in the Curnums' Accounts at the commencement of the season, the decrease being mostly composed of tank lands for the cultivation of which there was no water.'

		ACRES.	RUPEES.
Fusly 1240	...	20,52,974	30,73,253
" 1241	...	19,13,900	28,44,337

* 1,39,074 2,28,916

'The Gross settlement of the year was below

that of Fusly 1240 by Rupees 2,28,915-9-11

'the extent of land relinquished being 1,39,074*

'acres of which 1,30,051 acres assessed at 1,40,484†

'Rupees was dry land, and the remainder com-

'prising 9,022 acres assessed at 88,431 Rupees

'consisted of wet and Garden lands as shewn in

'the memorandum entered in the margin.'

2,28,915 9 11

		RS.	A.	P.
Black lands	...	1,00,841	5	4
Mixed	...	24,451	11	1
Red	...	15,191	0	4

† 1,40,484 0 9

Land irrigated by Tanks	...	56,016	1	1
Do. by Nullahs	...	22,893	6	7
Do. by Wells	...	9,522	1	6

88,431 9 2

'Of the land included in the above decrease the Collector explains that a large portion had paid no revenue for some years, having been deducted in the accounts as Cabooliat Bunjer, or land taken on Cowle but left uncultivated on account of deficiency of water or other causes.'

'There was a net decrease in the Garden cultivation of Rupees 8,264-0-3 resulting from a Gross decrease of Rupees 12,922-14-11 and a Gross increase of 4,658-14-8 on the two crop land irrigated by Nullahs. In the wet cultivation the chief falling off was in the lands irrigated by Tanks the net decrease being 45,912-10-7 the total net decrease on wet lands was Rupees

* 8,172 6 6.

'71,296-6-7 the net decrease of assessment on dry land converted into wet was Rupees 10,814-1-0 of which the chief portion* was land under Tank irrigation. The net result of the cultivation of the year compared with Fusly 1240 is as follows:—

Decrease in dry Cultivation	..	..	Rs. 1,40,484	0	9
Do. of Garden	...	...	..	8,264	0 3
Do. of Wet	...	...	..	71,296	6 7
Do. dry land converted into wet	...	...	..	10,814	1 0
Total...			2,30,858	8	7

Deduct.

Increase in Plantations	...	...	975	1	2
Do. Garden converted into Wet	...	...	967	13	6
			1,942	14	8
Net Decrease...			2,28,915	9	11

	RS.	A.	P.
Fusly 1240	92,594	0	3
" 1241	64,857	5	4

'The Board observe that the Fusuljastee in the wet lands was nearly one third less than in the previous year.'

'In fusly 1241 the number of acres converted from dry into wet compared with the previous Fusly is exhibited in the following Statement.'

Fusly.	Acres.	Survey Assess-ment.	Teerva Jasti.	Total Assess-ment.
1240	24,734 10 10	18,342 12 0	1,14,247 12 1	1,32,590 8 1
1241	22,104 13 0	16,283 9 0	1,05,492 14 1	1,21,776 7 1
			Decrease...	10,814 1 0

'The Board are unable from the information before them to understand clearly in what manner the assessment on dry land converted into wet was regulated. The result of the cultivation and assessment on such lands in Fusly 1240 gives an average per Acre of Rupees 5-5-9 4/16, in Fusly 1241 of Rupees 5-8-2; whereas the average per Acre on one crop wet land was in the former fusly Rupees 7-15-9 and in the latter Rupees 8-0-4 2/16.'

'The net amount of the land revenue of Fusly 1241 inclusive of Kurnool Peshcush, and after making the usual deductions for Ready money allowances was 19,99,286-6-4 being only 59,743 Rupees below the net settlement of the preceding year; this small decrease (in comparison with the decrease on the Gross settlement) is explained to have occa-

Para 6. sioned by the large amount of land whose Cowle expired in the year under review, which continued to be occupied at the full rent.'

'The following Comparative Statement shews the particulars of the deductions made from the Gross settlement of Fuslies 1240 and 1241 respectively.'

	Fusly 1240.		Fusly 1241.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Gross amount of assessment of the whole land included in the Settlement ...	30,73,253	7 11	28,44,337	14 0	...	...	2,28,915	9 11
DEDUCT.								
Total for lands left unsown ...	3,33,062	9 7	3,16,389	15 11	...	...	21,672	9 8
Cowle remission ...	1,96,417	9 11	96,805	5 5	...	...	99,612	4 6
New remission of 1/3rd and 1/4th ...	5,96,444	0 11	5,78,856	4 9	...	...	17,587	12 2
All other established remissions to Condacher Peons &c. ...	35,095	7 0	33,231	1 7	...	...	1,864	5 5
Temporary remissions for loss of Crops ...	84,803	9 1	54,693	6 6	...	...	30,110	2 7
Miscellaneous remissions ...	7,353	8 5	9,865	12 11	2,512	4 6	...	...
Total Deductions ...	12,58,176	12 11	10,89,841	15 1	2,512	4 6	1,70,847	2 4
Net Settlement Ryotwar ...	18,15,076	11 0	17,54,495	14 11	...	...	60,530	12 1
ADD.								
For suppressed Cultivation ...	3,803	5 7	4,995	5 6	1,191	15 11	...	...
Taxes on Enams and Quit Rent ...	1,63,528	9 5	1,63,076	0 1	...	...	452	9 4
Kurnool Peshcush ...	80,208	5 4	80,208	5 4	...	...	...	...
	20,62,616	15 4	20,02,775	9 10	...	...	59,841	5 6
Deduct ready money Collections ...	3,537	5 0	3,489	3 6	...	...	98	1 6
Net Settlement ...	20,59,029	10 4	19,99,286	6 4	...	...	59,743	4 0

'It will be observed from the foregoing statement, that the decrease in the Gross settlement occasioned by the relinquishment of lands in fusly 1241 was in a great increase compensated by the consequently smaller amount of deductions from the Gross Settlement which it was found necessary to make. These were less by Rupees 1,68,334-13-10 than in fusly 1240, which reduces the decrease in the net Ryotwar settlement to Rupees 60,580-12-1, from this is to

'be deducted a net increase in the additions made after the Jummah-bundy of Rupees 739-6-7* resulting from an increase of Rupees 1,191-15-11 in the additions on account of suppressed cultivation, 'and a decrease of Rupees 452-9-4 in the taxes on Enam cultivation 'and quit rent, which leaves the net decrease of land revenue Rupees 59,841-5-6 a further deduction of Rupees 98-1-6, being the amount of decrease in the ready money allowances to Pagodas &c. reduces the decrease in the total settlement to Rupees 59,743-4-0 as noticed above.'

'The decrease of 59,841-5-6 in the Land revenue is stated 'to be the result of a total increase of Rupees 2,47,572-13-4 and a total 'decrease of Rupees 3,07,414-2-10. Under the two principal heads of "Cultivation" and "Rent" there appears to have been in the former 'a net decrease of Rupees 79,165-11-10 and in the latter an increase 'of Rupees 19,776-15-8, the particulars of which 'are fully detailed in the 11th and 12th Paras of 'the Collector's report. In the decrease under 'the head of miscellaneous remissions is included 'a remission of Rupees 1,499-0-3 entered as 'Moozera Enams granted to people employed in 'watering young trees recently planted in Topes ' &c. below the bunds of Tanks.'

'The chief item on account of loss of produce is the Cutla Tow-coof being Rs. 23,123-13-10, which will remain to be adjusted at the Jummahbundy of the ensuing Fusly, and the Moonasil Cummee amounting to 17,816-2-9 although there is a decrease of remission granted under this head in Fusly 1241 of Rupees 472-12-8, the Board observe that it has increased very much of late years and exceeded in Fusly 1241, the amount granted in the two unfavorable seasons of Fuslies 1237 and 1239, as regards the former by Rupees 10,886 and the latter by 2,869 Rupees. The Board request the Principal Collector will explain this, especially as the 'Kutla Tow-coof, which is in fact of a similar nature to the Moonasil Cummee, has increased 'also of late years. Under these two heads the discretionary remissions in Fusly 1241 amounted to Rupees 40,940-0-7.'

'The total waste included in the Settlement was Rs. 36,097-14-8* 'namely.'

	Rs.	A.	P.
Reddies Appanum ...	11,231	12	8
Ryots cultivating excess Enam ...	6,042	8	9
Assessment of fields of inferior quality which the Ryots are bound to cultivate, and neglected ...	14,813	5	3
Vyshak Bunjer ...	4,010	4	0
	36,097	14	8

Number of Ryots holding
Individual Puttahs.

Fusly 1240	Rs. 83,551
1241	79,557
	<u>3,994</u>

Rs.

9,239
5,245
<u>3,994</u>

Para 14.

*From deaths and desertion ...	8,147
From want of water..	1,092
	<u>9,239</u>

Individual Puttahs...	79,557
Goonchee	4,832
	<u>84,389</u>

Statement 6.

Cowle lands.

Statement 7, Column 3.

Statement 7, Column 4.

Statement 7, Columns 10, 14
and 15.

'other causes (Rupees 1,686-5-10) was 98,121-2-0 leaving the net demand of Rupees 9,640-8-0.'

Statement 9, Column 9.

Statement 9, Column 18.

RS.	A.	P.
1,20,475	3	1
14,663	1	3
<u>1,05,812</u>	<u>1</u>	<u>10</u>

Statement 9, Column 17.

Para 17.

'There appears to have been in the two last Fuslies a great disinclination on the part of the Ryots to break up new black land. The land taken for this purpose under the Bunjer Cowle for 5 years was in Fusly 1237 18,290 Acres; in Fusly 1239 19,262, but in Fusly 1240 only 2,817 and Fusly 1241 3,018 Acres. The season of Fusly 1241, the Collector states, was not generally favorable for the operations of the great plough, but that more might have been accomplished had the people been disposed to exert themselves. Considering the very favorable terms on which these Cowles are granted the land being held in fact on a mere nominal rent, and that the Ryots are at liberty to relinquish the whole or any portion that they please at the expiration of the term, provided the lands have been effectually cleared, the Board cannot sufficiently account for the unwillingness the Ryots have evinced and they regret that it should exist. The Board will be glad to receive fuller information from the Principal Collector on the causes of this sudden change and the effect it is likely to produce on the cultivation of the District.'

'With reference to the sum of Rupees 152-6-10 the assessment on Cowle land thrown up in Fusly 1240 but occupied in Fusly 1241 entered in Column 6 of Statement 9 the Board would wish to be informed of the practice with regard to land taken on cowle, and left waste, whether the same rule applies to land left waste from want of water, and that left waste from neglect. They

'In the number of Ryots holding individual Puttahs in Fusly 1241 there was a decrease of 3,994—9,239 of those to whom Puttahs were distributed in Fusly 1240 having died, deserted, or been obliged from want of means* to relinquish their cultivation in Fusly 1241, and 5,245 who held no Puttahs in Fusly 1240 having taken up land in the succeeding year. The number of Goonchee Puttahs issued was 4,832 making with the individual Puttahs a total of 84,389. The number of Ryots concerned in Goonchee cultivation was 23,992 of whom 15,681 also held individual Puttahs and 8,311 held exclusively under Goonchee Puttahs. The total survey assessment on the land thus held was 3,66,537-11-0 and the net demand Rupees 2,06,636-4-7.'

'The total quantity of land held on Cowle in the fusly under review was 65,658 Acres, on which the Gross assessment was Rupees 1,07,761-10-0 viz. 92,485-8-1 on account of land held under Kayem Cowle or for a certain number of years at a fixed rent, and Rupees 15,276-1-11 on account of lands held under Chedati Cowle or at rates progressively increasing. The amount of deductions from the Gross settlement inclusive of Extra remissions on account of waste land and

'In the total settlement of land held on Cowle in Fusly 1241 there was a decrease of Rupees 1,05,812-1-10 resulting from an increase of 14,663-1-3 on account of lands newly taken and a decrease of Rupees 1,20,475-3-1 the principal part of which, (Rupees 1,15,242-12-7) is the amount of lands the Cowles of which expired with Fusly 1240 "nearly the whole of this land" the Collector states, "continues occupied, permission having been granted to the Ryots to throw up instead such of their old lands as were over-run with Nath Grass or otherwise unfit for cultivation."

'would also wish to know in the event of land taken on Cowle, being waste from either cause the 2nd year and cultivated the 3rd year, it is assessed in the 3rd year with the second or 3rd year's gradational assesment.'

Statement 10. Column 5.

Decrease.	A. P.		RS.	A. P.		RS.
	11	11		11	11	
	11	11	12,578	11	11	24,313
	11	11	7,415	11	11	44,307
Increase.	A. P.		RS.	A. P.		RS.
	11	11		11	11	
	11	11	...	11	11	...
	11	11	...	11	11	...
Fusly 1241	A. P.		RS.	A. P.		RS.
	11	11		11	11	
	11	11	8,42,778	11	11	4,32,649
	11	11	40,981	11	11	13,16,409
Fusly 1240	A. P.		RS.	A. P.		RS.
	11	11		11	11	
	11	11	8,55,386	11	11	4,56,962
	11	11	48,397	11	11	13,60,717
Enam cultivated by the owners By Ryots holding Sirkar land the same village By Ryots without Sirkar land						

'In the amount of Enam cultivation in Sirkar Villages there was a net decrease of Rupees 44,307-2-10. The survey value of the total land occupied was Rupees 13,16,409-15-5 of which Rs. 9,17,857-15-0 was the amount of Surva Enam, or land on which no Quit rent is payable, and Rupees 3,98,552-0-5 the amount of land which was subject to the collection of Jodee or Quit rent. The Jodee fixed for the year was Rupees 1,41,208-15-6. The annexed Abstract statement shews the different descriptions of Cultivators by whom the land in question was held.'

'The per Centage of the Enam cultivation on the Enam Ayacut in Fusly 1241 was Rupees 65-13-8 while that of the Cirkar cultivation on the Cirkar Ayacut was Rupees 57-12-0. This is rather more than the usual difference, but is probably owing to the circumstance stated by Mr. Robertson, that the Ryots did not take all the advantage they might have done of the late rains. The per centage of Enam cultivation on Cirkar cultivation also somewhat exceeded in Fusly 1241 that of the previous Fusly. In the former it having been Rupees 48-7-9 and in Fusly 1240 Rupees 46-5-6.'

'The total collections within the fusly on account of the settlement for the year amounted to Rupees 19,27,795-8-4 leaving a balance of Rupees 71,490-14-0 of which Rupees 60,439-4-8 were collected previously to the date of the report under consideration, and of the remainder Rupees 11,051-9-4; the whole has been since brought to account excepting Rs. 2,868-9-0.'

'From the following Statement shewing the total demand on account of the land and Extra sources of Revenue for fusly 1241 as compared with that of Fusly 1240 it appears that there was a net decrease in the former of Rupees 61,763-3-4.'

Comparison.		Gross.				Net.	
		Increase.		Decrease.		Increase.	
		Rs.		A.P.		Rs.	
		A.P.		Rs.		A.P.	
Beriz of Fusly 1240.		Rs.		A.P.		Rs.	
Peshesh.		80,203		5 4		...	
Ryotwar Settlement		19,77,467		14 4		59,743	
Shotrium		1,353		6 8		...	
Total		20,59,039		10 4		59,743	
Beriz of Fusly 1241.		Rs.		A.P.		Rs.	
Peshesh.		80,203		5 4		...	
Ryotwar Settlement		19,17,724		10 4		...	
Shotrium		1,353		6 8		...	
Total		19,99,286		6 4		...	
Sayer...		3,97,422		0 0		599	
Abkary...		2,56,428		7 0		718	
Sundry Farms		16,533		9 0		...	
Moturpha		2,82,473		9 0		...	
Stamps...		21,770		9 0		...	
Total		9,74,626		2 0		2,103	
Grand Total		30,33,657		12 4		61,763	

'The Gross Collections of Fusly 1241 on account of current revenue and arrears and extra-ordinary collections amounted to Rupees 30,33,479-7-4, and the charges for the same period, exclusive of Tuccavy, charitable allowances and Pensions, to Rupees 3,33,678-9-2 being Rupees 10-15 15/16 per Cent. of the Gross Collections, and being below the charges of Fusly 1240 by Rupees 47,434-8-10. In fusly 1240 the collections amounted to Rupees 30,08,502-2-6 and the charges for that year to Rupees 3,81,113-2-0 bearing a proportion to the collections of Rupees 12 10/16 per Cent.'

'From Statement 12 which accompanies the Collector's report for fusly 1241 it appears that the amount of arrears of land revenue for Fuslies 1238 and 1239 outstanding at the end of that Fusly was Rupees 4,383-12-1 of which

Rupees 3,785-1-7 are represented to be irrecoverable being a balance standing against Ryots who have died or deserted, or unable from poverty to make good the demand. Under these circumstances the Board recommend that this sum should be written off from the accounts. By the Demand Collection and Balance Statement for May last the outstanding balance upon these two fuslies is Rupees 4,199-2-0. If the sum of Rupees 3,785-1-7 stated to be desperate be deducted, it leaves the present outstanding recoverable balance of Fuslies 1238 and 1239 Rupees 414-0-5. In his report on Fusly 1241 the Principal Collector stated that the recoverable balance of Rupees 593-10-6 would be realized in Fusly 1242 and the Board have no explanation of the cause of there being still an outstanding balance of Rupees 414. The amount being due for Fuslies so far back as 1238 and 1239 the Board think it would be better, if there is no prospect of early payment, that it should be remitted. The Principal Collector will be pleased to submit his opinion on this point.'

From the Pl. Collr., 16th in Cons., 26th Decr. 1831.
Para 50, &c.
Proceedings, in Cons., 29th Decr. 1831.
From Govt., 27th in Cons., 30th Jany. 1832.
Para 6.
* Para 27.
'With reference to para 23 of the Board's proceedings on his report for fusly 1240, in which further information was required as to the nature of the grants of land and remissions which had been allowed to Persons employed in watering trees and taking care of Topes in the Bellary District, the Principal Collector explains* that in making these grants it is intended that the land should be held at a nominal quit rent, and that the grants should last only so long as the services of the people are required. The amount of Extra remission granted in the year under review which is brought to account under the head of Moozasah Enams was 3,194-0-9.'

'On the 12th July 1825 the Government were pleased to sanction an annual disbursement not to exceed in any one year 4,000 Rupees in Planting Palmyra and other trees.' In Cons., 18th July 1825.
'In fusly 1239 the Principal Collector first brought to notice the insufficiency of this sum. He states in his report on that Fusly "that little good can be effected with so small a sum unless the most rigid economy was practised and every precaution taken to secure the co-operation of the village people." Mr. Robertson proposed on that occasion that the revenue from the rent of Fruit trees averaging about 12,786 Rupees per annum should be exclusively appropriated for the next five years to making new Topes and restoring old ones; subsequently the plan of granting to a certain extent waste land and remissions on the cultivated lands was proposed to be adopted and Mr. Robertson limited the charge for remuneration in money to 8,000 Rupees. In Fusly 1241 the actual payment in money was 6,217-1-10, and in Fusly 1242 Rupees 7,713-4-8 which charges were sanctioned by Government under dates the 12th February 1833 and 24th Ultimo. The question for consideration therefore relates solely to the future.'

'That the measure of planting topes in a Country so destitute of wood as Bellary must 'conduce most materially to the comfort and well being of the people, cannot be matter of 'dispute.'

'As regards the financial effects of the measure it does not appear that any revenue will 'be derived from the new Plantations for the next 4 or 5 years, taking, as Mr. Robertson has done, 'ten years as the *general* average period they require to bear fruit. The Principal Collector 'states in his report for Fusly 1240 that the whole expense incurred by Government may be 'expected to be recovered within ten years after they begin to give fruit, after which they will 'last at least 100 years and he observes that in a "financial point of view the results are thus far "favorable, but I confess I deem it equally desirable to prosecute the work as contributing "essentially to the comfort of the people and ornament of the Country."

'The Board think it desirable that the mode of remuneration by grants of waste for 'limited periods should be resorted to, to the utmost practicable extent that can be, without 'effecting the cultivation of the usual lands, in preference to payment in money. The waste so 'given is no loss to Government provided it does not interfere, which the Board think it never 'could materially, with the usual cultivation. Mr. Robertson in his report in Fusly 1240 states 'that land being so abundant this mode of payment is by far the cheapest to Government because 'in many cases it would not otherwise be cultivated. The objection which in the first instance 'occurred to the Board to this mode of remuneration, namely, that the real cost of the plantations 'would not be seen, is removed by their being made an item in the Jummahbundy account under 'the head of Moozera Enams by which arrangement the charge is brought distinctly to notice.'

'The Board, on an attentive consideration of the question in all its bearings, are of opinion 'that it would be for the welfare of the District, and not eventually entail pecuniary loss on the 'Government if the additional yearly sum of 4,000 Rupees applied for by Mr. Robertson were 'granted, and accordingly resolve to request the sanction of Government for this further annual 'outlay. The great interest which Mr. Robertson has from the first evinced in the promotion 'of an undertaking so conducive to the comfort of those placed under his administration, is 'alone sufficient to assure them that the funds placed at his disposal will be beneficially and 'judiciously applied.'

'The account which the Principal Collector gives of the flourishing condition of the Cirkar 'Topes and of the willing aid given by the inhabitants in watering them and repairing the 'fences by which they are surrounded is considered to be very satisfactory.'

'The Board remark that there is an increase of 3 in the number of Government villages in 'fusly 1241, which they observe arises from 3 Villages which were classed in Fusly 1240 as "'Desolate" having become this year cultivated.'

'Under the adverse circumstances with which Mr. Robertson has had to contend, and 'which were beyond his control, namely a succession of bad seasons, accompanied by the fact 'of a most unprecedented depreciation in the value of all agricultural produce not only in the 'year under review but since Fusly 1236, the Board cannot but consider that his administration 'of the District in Fusly 1241 reflects on him the greatest credit, and is highly satisfactory.'

'Ordered that a Copy of these Proceedings be submitted for the information and orders 'of the Right Honorable the Governor in Council, and that a copy of the same be 'transmitted for the information and guidance of the Principal Collector of Bellary.'

155. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 14th August.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

156. On the 28th August we submitted to Government the following Extract from our Proceedings under date the 21st August.

Proceedings, in Cons., 21st
Augt. 1834.
30th Novr. 1833, in Cons.,
13th Jany. 1834.

'The Board proceed to take into consideration the report of the 'Principal Collector of Bellary upon the settlement of the land revenue 'of that District for Fusly 1242.'

'The season of fusly 1242 is described by the Collector as having been' "beyond all com-
"parison worse than any that has ever been known. In the beginning of July the rain fell in
"sufficient abundance for the purpose of sowing the early dry crop, but as no rain fell in the
"next month and scarcely any afterwards, this Crop was almost every where in a great part
"destroyed." 'There was almost a total failure of the usual supply of rain in the months of Sep-
'tember and October, a single fall about the middle of the former month, being all that was
'experienced, which was in most places insufficient to moisten the black lands to any great
'depth, and prevented them from being sown.'

'The deficiency of water in the tanks caused the Ryots to turn their attention to the
'cultivation of Nullah lands, and lands watered by wells. The former species of cultivation the
'Collector states, was carried on nearly to the usual extent, and the latter even beyond the
'usual extent in consequence of the encouragement given to the Ryots by advances of Tuccavy
'to enable them to clear out old wells, and sink temporary ones and the repair of many wells at
'the expense of the Cirkar the natural consequence of the diminution in the extent of cultiva-
'tion occasioned by the drought, which extended to the neighbouring districts, and caused a
'great demand from without, was an immediate rise in the price of grain, to such an extent as

Para 11.

'to compensate the Ryot in many instances for the loss of $\frac{1}{2}$ and even
' $\frac{2}{3}$ of his crop' "Jowari which in September sold in Adwani Goollem
"and Punchapollem from 70 to 75 Seers the Rupee, rose in a few days to 23 Seers, and all kinds
"of provisions became dear in proportion; and before the end of the month the price of grain
"was nearly as high every where." 'This sudden and enormous rise (from two to three
"hundred per Cent. in the course of a week) caused great alarm, and the strongest representa-
"tions were made to the Collector from all Quarters to induce him to prohibit the exportation of
'grain, which he very properly refused to comply with, and restricted the Amildars from any
'interference with the trade in grain. No outrages appear to have taken place in consequence
'of the famine except in the garrison towns of Gooty and Bellary and there not to any serious
'extent. The parts of the District in which the effects of the famine were most severely felt
'were Raidroog and the western Talooks of Dhurnavaram, Muddugserah, Hurpunhully, and
'Howinhadgaly.'

NET SETTLEMENT.			
	RS.	A.	P.
Fusly 1241...	19,99,286	6	4
" 1242...	16,72,286	8	4
	<u> </u>		
Decrease...	3,26,999	14	0

Para 5.	
Settlement of Fusly 1242.	
	RS.
As per Amildars' accounts ...	28,88,520
Jummahbundy...	26,77,117
Difference...	<u>2,11,403</u>

‘The gross settlement of the land taken up for cultivation at the ‘Jummahbundy amounted to Rupees 26,77,117-10-10 being less than ‘the amount as entered in the Curnums account by Rupees 2,11,403, ‘the difference being composed chiefly of entire farms which could not ‘be cultivated for want of water and were excluded from the accounts ‘of the settlement because they contained no land liable to revenue. ‘In comparison with the Gross Settlement of Fusly 1241, that of the ‘year under review shews a decrease of 1,67,220-3-2 the particulars of ‘which are shewn in the Statement entered below.’

'In addition to the famine the Collector reports that District 'suffered severely in Fusly 1242 from both cholera and small pox; the 'former of which appeared in February and in the course of 6 'months carried off 12,275 persons, being very nearly 3rds of the 'whole number attacked.'

‘The consequence of the disastrous nature of the season described above was a decrease in the net settlement of the year below that of fusly 1241 to the extent of Rupees 3,26,999-14-0 or 16-5-9 per cent.’

ITEMS.	Fusly 1211.				Fusly 1212.				Comparison.			
	Extent of Land.		Survey Assessment.		Extent of Land.		Survey Assessment.		Increase.		Decrease.	
	ACRES.	G.A.	Rs.	A.P.	ACRES.	G.A.	Rs.	A.P.	ACRES.	G.A.	Rs.	A.P.
Black Land	5,17,175	38 16	7,92,814	10 9	4,98,412	9 4	7,53,636	12 1	18,763	29 11	39,177	14 8
Mixed and Red land	11,80,754	35 5	6,55,736	5 6	11,45,385	16 7	6,52,575	14 8	35,369	18 14	3,160	6 10
Total dry	16,97,930	34 4	14,48,551	0 3	16,43,797	25 11	14,06,212	10 9	54,133	8 9	42,338	5 6
Iyon Garden and wet land	1,27,229	32 13	11,58,865	7 4	1,21,421	0 7	10,95,951	9 8	5,808	32 6	62,913	13 8
Dry Garden into wet	23,081	18 2	1,29,159	12 5	18,598	27 10	1,02,307	1 10	4,482	30 8	26,852	10 7
Total Irrigated	1,50,311	10 15	12,88,025	3 9	1,40,019	28 1	11,98,258	11 6	10,291	22 14	89,766	8 3
Total dry and Irrigated	18,48,242	5 3	27,36,576	4 0	17,83,817	13 12	26,01,471	6 3	64,424	31 7	1,32,104	13 9
Black Land	49,994	33 0	91,239	15 8	34,344	0 9	61,458	7 2	15,650	32 7	29,781	8 6
Mixed and Red land	14,618	21 0	6,739	6 10	9,551	33 9	4,621	13 11	5,066	27 7	2,117	8 11
Total dry	64,613	14 0	97,979	6 6	43,895	34 2	66,080	5 1	20,717	19 14	31,899	1 5
Iyon Garden and wet land	506	19 3	5,701	0 6	487	14 2	5,696	13 11	19	5 1	4	2 7
Dry and Garden into wet	538	17 3	4,081	3 0	127	21 13	869	1 7	430	35 6	3,212	1 5
Total Irrigated	1,014	36 6	9,782	3 6	614	35 15	6,565	15 6	430	0 7	3,216	4 0
Total dry and Irrigated	65,653	10 6	1,07,761	10 0	44,510	30 1	72,646	4 7	21,147	20 5	35,115	5 5
Black Land	5,67,170	31 15	8,84,054	10 5	5,32,756	9 13	8,15,095	3 3	34,414	22 2	68,959	7 2
Mixed and Red land	11,95,373	16 5	6,62,475	12 4	11,54,537	10 0	6,57,197	12 7	40,436	6 5	5,277	15 9
Total dry	17,62,544	8 4	15,46,530	6 9	16,87,693	19 13	14,72,292	15 10	74,850	28 7	74,237	6 11
Irrigated land.	60,113	18 9	4,89,969	0 1	46,620	34 10	3,69,758	0 0	13,486	23 15	1,20,211	0 1
By Tanks	40,101	20 2	4,07,932	14 11	38,384	8 0	4,00,650	10 0	1,717	12 2	7,282	4 11
By Nullahs	51,141	8 10	3,99,903	8 3	55,623	21 6	4,34,416	1 0	4,482	12 12	...	...
By Wells	1,51,356	7 5	12,97,807	7 3	1,40,624	24 0	12,01,824	11 0	4,482	12 12	1,27,493	5 0
Total Garden and Wet	19,13,900	15 9	28,44,337	14 0	18,28,328	31 3	26,77,117	10 10	34,510	12 12	2,01,730	11 11
Total dry, Garden, and Wet									34,510	11 12	1,67,220	3 2

From the foregoing statement it will be perceived that the net decrease in the extent of

	Acres.	Assesst.
Decrease in lands watered by Tanks and Nullahs ...	15,203	1,27,493
Deduct increase in land watered by Wells ...	4,482	34,510
Add decrease in dry Cultivation ...	10,721	92,983
	74,850	74,237
Net Decrease...	85,571	1,67,220

[fractions omitted.]

crease of cultivation by means of Wells, to the extent of 4,482 Acres assessed at 34,510; of the increase in the last mentioned description of cultivation the Collector states that "only a part (about one third) is an actual increase in addition to the lands of a similar description which the Ryots held last year, the rest arises from lands being irrigated this year by wells which were last year watered by tanks."

The following Abstract Statement shews the deductions made from the Gross Settlement of the year as compared with those of Fusly 1241 and the net demand after making those deductions, the result being as noticed above, a decrease in the net demand for the Fusly under review amounting to Rupees 3,26,999-14-0.

land cultivated was 85,571 Acres of which 74,850 was dry land assessed at Rs. 74,237-6-11, the remainder being the net decrease in the cultivation of irrigated lands, viz. in extent, 10,721 Acres and in assessment, Rupees 92,983, resulting from a Gross decrease of 15,203 Acres in the extent of land cultivated under tanks and Nullahs, assessed at 1,27,493, and an in-

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	Land.		Amount.	Land.		Amount.	Land.		Amount.	Land.		Amount.
	ACRES.	G.A.	Rs. A.P.	ACRES.	G.A.	Rs. A.P.	ACRES.	G.A.	Rs. A.P.	ACRES.	G.A.	Rs. A.P.
Gross amount of assessment of the whole land included in the Settlement ...	19,13,900	15 9	28,44,337 14 0	18,28,328	3 13	26,77,117 10 10	...	...	...	85,572	11 12	1,67,220 3 2
PARTICULARS OF THE ABOVE.												
Land paying full assessment ...	18,48,242	5 3	26,99,132 15 1	17,83,817	13 12	25,67,442 11 8	...	...	...	64,424	31 7	1,31,696 3 5
Land held on a reduced rent ...	65,658	10 6	37,437 4 11	44,510	30 1	37,028 10 7	...	...	...	21,147	20 5	408 10 4
Cowlo land ...	...	...	1,07,761 10 0	...	...	72,646 4 7	...	...	...	...	...	35,115 5 5
DEDUCTIONS.												
Remissions for { Shamelet Bunjer land unsown. { Caboolate Bunjer	...	...	93,433 4 10	...	...	84,113 12 11	...	...	...	...	...	9,319 7 11
Temporary remissions for loss of Crops	...	...	2,29,956 11 1	...	...	4,33,057 14 1	...	...	...	...	...	...
Cowlo remissions ...	...	...	3,16,389 15 11	...	...	5,17,171 11 0	...	...	...	...	...	...
Remissions to Condachar Peons &c.	...	...	54,693 6 6	...	...	1,15,010 4 0	...	...	...	...	...	...
Established Remission of 33 and 25 per cent.	...	...	96,805 5 5	...	...	64,416 3 0	...	...	...	...	...	...
Miscellaneous Remissions ...	...	...	33,231 1 7	...	...	30,598 3 9	...	...	...	...	...	...
	...	...	5,78,856 4 9	...	...	4,99,043 11 3	...	...	...	...	...	...
	...	...	9,865 12 11	...	...	10,432 7 4	...	...	...	...	...	...
Total Deductions ...	...	...	10,89,841 15 1	...	...	12,36,672 0 2	...	...	...	...	...	...
Net Settlement Ryotwar ...	...	...	17,54,495 14 11	...	...	14,40,445 1 8	...	...	...	...	...	3,14,050 13 3
ADD.												
Suppressed Cultivation and Sashi Cowlo.	...	...	4,995 5 6	...	...	6,761 3 1	...	...	...	...	...	...
Additional tax on Enam Poonjah converted to Nunjah.	...	...	5,278 15 0	...	...	4,189 14 5	...	...	...	...	...	...
Tax on Cirkar Ryots cultivating Enam ...	...	...	8,488 8 7	...	...	6,512 6 1	...	...	...	...	...	...
Jodee or Quit rent...	...	...	1,49,308 8 6	...	...	1,37,879 12 6	...	...	...	...	...	...
Kurnool Peashush ...	...	...	80,208 5 4	...	...	80,208 5 4	...	...	...	...	...	...
Total ...	...	...	20,02,775 9 10	...	...	16,75,996 11 1	...	...	...	...	...	3,26,778 14 9
Deduct ready money allowances ...	...	...	3,489 3 6	...	...	3,710 2 9	...	...	...	...	...	...
Net Revenue ...	...	...	19,99,286 6 4	...	...	16,72,286 8 4	...	...	...	...	...	3,26,999 14 0

'The decrease of 3,26,999-14-0 shewn in the foregoing Statement, is stated to be the net result of a total increase of Rupees 1,72,421-6-1 and a decrease of Rupees 4,99,421-4-1 the particulars of which are detailed by the Principal Collector with his usual perspicuity in Paras 10 and 11 of the report under consideration.'

The amount of waste entered in the Settlement was	...	29,928	6	5	Viz.
Reddies appanum	...	16,935	9	7	
Fields and parts of Fields which the Ryots were bound to cultivate and did not	...	10,308	12	1	
Vyshak Bunjer	...	2,684	0	9	
		29,928	6	5	

'The amount of waste included in the Settlement in the previous Fusly was Rupees '36,097-14-8.'

DECREASE OF CULTIVATION.

	RS.	A.	P.
Para 4 De-crease	1,72,592	6	2
" 10 In-crease	84,636	8	3
	87,905	13	11

Statement 2. Column 77. Col. 78.

Lands thrown up for want of means	57,610	7	8
From failure of rain	98,982	6	10
Do. as exchange for other fields	15,999	7	8
	1,72,592	6	2

Decrease of rent.

Statt. No. 2, Col. 87, Col. 66.

Lands taken up but not sown	2,10,509
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Lands altogether relinquished	1,72,592
	3,83,101

Fusly 1242 Deductions for land uncultivated	3,83,101
---	----------

Fusly 1237 do.	3,69,863
	13,233

Statt. 2, Col. 83.

'The net decrease on account of lands included in the Settlement of the year but left uncultivated on account of drought or other causes amounted to 87,905-13-11 being the result of an increase of 84,686-8-3 and a decrease of Rupees 1,72,592-6-2 of the latter Rupees 92,359 was the amount of rent on land wholly relinquished and Rupees 80,232 the amount relinquished by Ryots who gave up only a part of their cultivation. The proportion of the decrease occasioned by the relinquishment of lands for want of means was 57,610-7-8 and that caused by the failure* of rain and the exchange† of lands cultivated in the year before for other fields was 1,14,981-14-6.'

'The net decrease under this head amounted to Rs. 2,24,379-1-9 and resulted from a total decrease of Rupees 3,08,304-14-10 and an increase of 83,925-13-1. The particulars of the increase are given in detail in Para 11 of the Collector's report. The principal portion of the total decrease [Rupees 2,10,509] is the amount deducted on account of lands for which puttahs were given but which from want of rain were left unsown. The addition of Rupees 1,72,592 noticed in the foregoing para as the amount of deduction on account of relinquished cultivation makes the total loss on land sown in Fusly 1241, but uncultivated in the succeeding year amount to Rupees 3,83,101 exceeding the deductions made on the same account from the settlement of fusly 1237, one of the most disastrous seasons on record by Rupees 13,233. Of the remainder of the decrease under the head of "rent" of land cultivated, Rupees 94,650 was the amount of remission on account of failure of crops, including abatement of rent to poor Ryots where they had not the means of paying it. The

'remission on this account was smaller than might have been expected from the nature of the season in consequence of the high price of grain, which as before noticed, enabled the Ryot who saved $\frac{1}{2}$ or $\frac{1}{3}$ rd of his crop to pay the full assessment; excepting therefore in cases where the loss had been total either from the seed never having come up or from its having withered when only a few inches from the ground very little remission was allowed.'

'Para 13 contains much valuable information regarding the population of the District, and the number of individuals belonging to each of the classes of which it is composed. From the Comparative Statement inserted in this Para, it appears that the population of the District [exclusive of the troops in Garrison at Bellary and persons to the Military Bazars] amounted to 11,29,907 being an increase since the last census in Fusly 1237, of 1,75,410 and of 2,78,768 since Fusly 1216.'

'In the number of ryots holding individual puttahs in the fusly under review there was a decrease of 4,419. The total number holding individual Puttahs in fusly 1241 was 79,557 of whom 9,032 relinquished their lands partly* from want of means, including deaths and desertions and partly† from failure of rain, leaving 70,525 who held puttahs in both fuslies, if to these be added the number of "new Ryots" as they are styled i.e. of Ryots who took up land in fusly 1242 having held none in the preceding year, the total number becomes 75,138 being as above stated 4,419 below the number who held puttahs on their own accounts in Fusly 1241. In the number of cultivators holding Gonchee or partnership puttahs without holding a separate individual puttah there was an increase of 111 which is attributed to "the general eagerness for a share in the temporary cultivation inside the tanks and which turned out a most profitable concern as the whole crop was reaped before any supply of water came into the Tanks."

'The amount of the assessment of lands held under Gonchee puttahs in fusly 1242 was 3,46,862 the net demand on which was Rupees 1,82,821 bearing a proportion of 12-10-1 per cent. to the whole land revenue of the year settled Ryotwar. Of the abovementioned sum Rupees 2,26,959 Survey assessment was the amount of Kayem Gonchee, or partnership not liable to be broken up, the net demand on which was Rupees 1,26,833 and Rupees 1,19,903 the amount of Kungam Gonchee or partnership dissolvable at the pleasure or convenience of the parties interested on which the net demand was Rupees 55,988-1-10.'

'In the amount of lands taken on Cowle in Fusly 1242 there was a net decrease of Rupees 35,115 being the result of a Gross increase of Rupees 10,185-6-9 and a decrease of Rupees

Stat. 9, Col. 9.
*Col. 18.
Col. 21.
Col. 17.

'45,300-12-2*. The total survey assessment on the total cowle lands was 72,646-4-7 on which the deductions amounted to 66,204-15-4 leaving a net demand of 6,441-5-3. Of the decrease of 45,300 above mentioned Rupees 41,419-8-11 was the amount of assessment on lands, the cowles on which had expired in the fusly under review but the cultivation of which was relinquished in consequence of the adversity of the season, the decrease by the relinquishment of Black land only being Rupees 34,773. It seems that a small portion of this black land has not been cleared according to the conditions of the cowle, but Mr. Robertson states that the Cowledar have had great difficulties to contend with from adverse seasons and it is surprising that so much has been done; Mr. Robertson however has very properly held them responsible till the land is cleared except in cases of total inability to clear it.'

ENAM LANDS.

	RS.	A.	P.
Fusly 1241	13,79,171	6	0
Fusly 1242 Cirkar Vil- lages	11,78,395	3	0
Enam Villages	59,338	10	0
	12,37,723	13	0
	1,41,447	9	0

'In the total cultivation of Enam lands there

'was a decrease of Rupees 1,41,447-9-0 viz., Rs.

'3,422-12-7 on account of Villages strictly Enam

'and 1,38,024-12-5 on account of Enam cultiva-

'tion in Cirkar Villages the particulars of the

'latter item of decrease are noted in the margin.'

	Increase.	Decrease.
Enam cultivated by the owners		93,205 11 1
Ditto by Ryots holding Cirkar lands in the same village		52,460 7 4
Ditto by Ryots holding no Cirkar land	7,641 6 0	
	7,641 6 0	1,45,666 2 5
		7,641 6 0
		1,38,024 12 5

'In the Enam tuffreek or tax on Ryots cultivating without any Sirkar land there was a net decrease of Rupees 1,976 resulting from a gross increase* of 1,964 and a decrease of Rupees 3,940. It is satisfactory to observe that in the Fusly under review the decrease in Cirkar cultivation has not been so great as in that of the Enam lands as hereunder shewn.'

	Per centage of Cirkar Cultivation on Cirkar Ayacut.			Per centage of Enams cultivation on Enam Ayacut.		
Fusly 1241	57	12	0	65	13	6
Do. 1242	54	5	6	59	1	6

'The per centage of Enam on cirkar cultivation is the same as in Fusly 1240 viz., 46-3-9 being below the per centage of Fusly 1241 by Rupees 2-3-0.'

Para 23.

	RS.	A.	P.
Demand	16,72,286	8	4
Collection	16,29,249	8	8
	43,036	15	8

*30th November.

'The total collections made within the year on account of the Settlement amounted to Rupees 16,29,249-8-8 leaving a balance of 43,036-15-8 which was reduced by the date of the Collector's report* under consideration to 3,528-14-0. A result which in such a season the Board consider to be highly satisfactory.'

'The following Statement shews the total demand on account of the land and extra sources of revenue in fusly 1242 the amount being less by 3,45,303-3-11 than the demand on the same account for the preceding Fusly.'

				Jumma for Fusly 1241.			Jumma for Fusly - 1242.			Increase.			Decrease.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Land revenue permanently settled				80,203	5	4	80,203	5	4	...	...	...	...	...	...
Ryotwar				19,17,724	10	4	15,90,724	12	4	...	...	...	3,26,999	14	0
Shotrium Jodigy &c.				1,353	6	8	1,353	6	8	...	...	...	...	...	...
Total				19,99,286	6	4	16,72,286	8	4	...	...	...	3,26,999	14	0
Sayer...				3,96,823	0	0	3,90,964	0	0	...	...	...	5,859	0	0
Abkary				2,55,709	13	0	2,55,795	1	0	85	4	0	...	...	...
Sundry Small Farms and Licenses				16,615	14	0	14,271	12	0	...	...	...	2,344	2	0
Moturpha				2,82,327	11	0	2,74,354	9	0	...	...	...	7,973	2	0
Stamps				21,131	12	11	18,919	7	0	...	...	...	2,212	5	11
Total				9,72,603	2	11	9,54,304	13	0	85	4	0	18,388	9	11
Grand Total				29,71,894	9	3	26,26,591	5	4	85	4	0	3,45,383	7	11
Net													3,45,303	3	11

'The particulars of the collections on account of the extra sources of revenue for the fusly under review have been taken under consideration by the Board in their proceedings of the 23rd June last.'

'The total collections on account of current and arrears, ordinary and extraordinary in fusly 1242 amounted to 26,57,452 the charges for the year exclusive of advances for cultivation, Pagoda and Mosque allowances and Pensions, amounted to 3,39,772-3-4 being Rupees 12-3-9 per cent. of the gross collections. The increase of 6,093 Rupees beyond the charges of Fusly 1241 explained to arise from the appointment of an additional European Assistant. On an adjustment of the Kutla Towcoof of the previous fusly amounting to Rupees 23,123-13-10 it appears that Rupees 19,757-9-3 have been entirely remitted. The remainder has been disposed of as follows.'

Collected	767	1	4
Ordered to collect	186	4	4
Final order suspended	2,413	1	11

'as regards the last sum it would seem that enquiry had been prevented by the Ryots who owed the balance not attending at the Jumma bundy and the omission of the Amildar to enquire personally into the cases after the demand was suspended. The Principal Collector states that the sum will be finally disposed at the Jumma bundy of Fusly 1243. The Cutla Towcoof in the Fusly under review was Rupees 18,237-10-0.'

'The Board cannot conclude these Proceedings without expressing their opinion that the conduct of Mr. Robertson in the management of this important District during a year in which the extremely adverse nature of the season rendered his administration a work of no ordinary difficulty has been such as to entitle him to the highest commendation.'

157. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 12th September.

158. In reply to the foregoing Proceedings we received from Government the following Extract from the Minutes of Consultation under date 25th October.

"In the above proceedings the Board of Revenue have examined
"the Settlements of the Bellary District for Fuslies 1241 and 1242."

"In the former year the season appears to have been unfavourable in the commencement
Fusly 1241.
"but the rains were pretty general in September and October, and the
"Principal Collector attributes the decrease in cultivation as much to
"the discouragement arising from the extraordinary cheapness of grain as to the nature of the
"season. The price of grain was lower than in Fusly 1240 and greatly below the average of the
"preceding 5 years."

"The decrease in the extent of land occupied in fusly 1241 compared with 1240 was 1,39,074
"Acres and in the amount of the Survey assessment Rupees 2,28,915 but there was not a
"decrease of cultivation to the same extent for much of the land entered as occupied in the
"accounts of Fusly 1240 had not been cultivated for some years but had been annually deducted
"at the Settlement as "Caboolatee Bunjer" or land engaged for but left uncultivated from
"want of water or other cause."

"On the other hand the deductions at the Settlement for land occupied but left uncultivated
"and in the permanent and occasional remissions on account of land sown were much less in
"fusly 1241 than in 1240 the amount of decrease under these heads being Rupees 1,68,534.
"After all deductions and remissions the net settlement Ryotwar fell short of that of fusly 1240
"by Rupees 60,580 and the result on the whole, including Peshcush and Extra items of revenue,
"was a net decrease of Rupees 59,743."

"The particulars of the Gross increase and decrease of which the above is the result are
"clearly and fully developed and explained in the Principal Collector's report and the details
"are most perspicuously exhibited in the Statement No. 5 which accompanies it, the arrange-
"ment of which is admirably adapted to give an exposition of the settlement in all its parts.
"The Governor in Council is well pleased to observe that this valuable Statement has been much
"improved by the alterations and additions introduced in Fuslies 1241 and 1242 which are very
"important and useful being calculated to set forth and elucidate the changes that occur from
"year to year with great distinctness."

Puttahs.	
74,312	
5,215	
79,527	
4,832	
84,359	Total No. of Puttahs.

Fusly 1240	Ploughs.
...	88,654
	85,551
	3,103

"It appears that of 83,551 Ryots who held individual puttahs in
"Fusly 1240 the number who still held puttahs in Fusly 1241 was
"74,312, the rest having relinquished their lands for various causes of
"whom 1,092 gave up their cultivation from want of water. The
"number of Ryots who received Puttahs newly in Fusly 1241 was
"5,245. The net decrease in the number of individual Puttah holders
"was 3,994. The number of Partnership Puttahs issued in fusly 1241
"was 4,832 being more than in the preceding year. It is observed
"that there was a decrease of 3,103 in the number of Ploughs."

"It is remarked by the Principal Collector that the breaking up of old waste has been near-
Cowles.
"ly at a stand of late years, and he thinks it must continue so until
"the Seasons and circumstances of the people take a more favorable
"turn. There was a net decrease of land held on Cowle in Fusly 1241 below 1240 to the amount
"of Rupees 1,05,812 according to the survey assessment; while lands assessed at 1,15,242 were
"deducted from the Cowle Statement in consequence of the expiration of the term of Cowle; the
"assessment of lands newly taken up on Cowle was only Rupees 12,665."

ENAM.	RS.	A.	P.
Fusly 1240 ...	13,60,717	2	3
" 1241 ...	13,16,409	15	5
	44,307	2	10

"It is observed that there was a net decrease of Rs. 44,307-2-10
"in the survey valuation of the Enam lands cultivated in Fusly 1241.
"While the survey valuation of the whole Enam land cultivated
"amounted to Rupees 13,16,409 the proportion liable to Quit rent was
"only Rupees 3,98,552, upon which the Quit rent settled for the year
"was Rupees 1,41,208 or 35 per Cent. of the survey valuation. The proportion of cultivation
"to waste in the Enam lands was in fusly 1241 65 per Cent. while in the Government lands it
"was 57 per Cent. The proportion of the cultivation in the Enam lands to that in the Circar
"lands was 48 per Cent."

"Of the whole demand on account of land revenue amounting to Rupees 19,99,286, the
"sum of Rupees 19,27,795 was collected within the fusly, and of the balance there remained
"outstanding at the end of May last only Rupees 2,868."

"The whole amount of the collections of land and extra revenue [arrears and current] was
"Rupees 31,59,428. The charges of every description, excepting advances for cultivation,
"allowances to Pagodas, &c., and charitable allowance, amounted to Rupees 3,33,678 being Rupees
"10-9-0 per cent. of the collections."

"On the recommendation of the Board of Revenue the Governor in Council directs that the
"sum of Rupees 3,758-1-7 being the amount of irrecoverable balances of Fusly 1238 and 1239 be
"written off."

"The Principal Collector states that" "the season of Fusly 1242 owing to the drought which
Fusly 1242.
"prevailed over every part of the province was beyond all comparison
"worse than any that has ever been known, and its effects upon the
"revenue and agricultural stock of the country have been injurious in a corresponding
"degree." "The inhabitants also suffered severely from cholera and small pox. The former
"disease appears to have been very destructive the number of persons who died of it in six
"months is reported to be 12,257 out of 18,654 persons attacked."

"In consequence of the extremely unfavorable nature of the season and the distress of the
"people there was a decrease of 85,572 Acres in the extent of land occupied bearing an assess-
"ment according to the Survey of Rupees 1,67,220 [in addition to the land relinquished in Fusly
"1241, viz., 1,39,074, Acres assessed at Rupees 2,28,915] and in the net settlement there was a
"decrease below Fusly 1241 of Rupees 3,26,991. The amount of assessment deducted at the
"settlement on account of land occupied but which could not be cultivated was Rupees 5,17,171
"being Rupees 2,10,101 more than in Fusly 1241, and there was an increase above that year of
"Rupees 60,316 in the amount of temporary remissions for losses of crops. The remissions under
"this latter head however were less than the nature of the season gave reason to expect in con-
"sequence of the great rise in the price of grain which was sufficient to compensate for a very
"considerable loss of produce."

"The failure it appears was chiefly in the lands irrigated from tanks and in the dry lands.
"The Principal Collector states that "the Nullah lands being chiefly watered by Cuts from rivers
"were cultivated nearly to the usual extent, that under Wells was carried on even beyond the
"usual extent in consequence of the Ryots clearing out many old Wells and sinking temporary
"ones in the dry beds of Tanks." The Principal Collector "circulated orders for the encouragement
"of this last species of cultivation so early as the month of September, and Ryots were assisted
"with Tuccavy to the extent of their wants. Many Wells were also repaired at the expence of
"the Circar," these judicious and timely measures are highly approved by the Governor in
"Council."

"The particulars of the increase and decrease in the settlement are set forth and explained by the Principal Collector with his usual clearness, and appear to be satisfactorily accounted for."

"The new arrangement in the general revenue Statement No. 5 adverted to by the Principal Collector in the 20th para of his report by which the land cultivated in both the last and present years is distinguished from the rest, and the difference in the settlement is exhibited in detail, is a considerable improvement, as it affords the means of a more exact comparison. On the land cultivated in both Fuslies 1241 and 1242 the demand in the latter year was reduced from Rupees 15,86,898 to Rupees 13,62,519, the decrease being Rupees 2,34,379 which is a portion less than 15 per Cent."

"Of 79,557 Ryots who held individual Puttahs in Fusly 1241, 9,032 gave up all their cultivation in fusly 1242. There were however 4,613 new Puttah holders; leaving a net decrease of 4,419. The Principal Collector has given a particular account of the increase and decrease. In the number of Partnership Puttahs there was an increase arising as explained by the Principal Collector from the general eagerness for a share in temporary cultivation inside the Tanks. There was a further decrease in Fusly 1242 of 4,080 in the number of ploughs."

"The Principal Collector observes that operations for the purpose of breaking up old waste in the black lands continue on a very restricted scale. This is to be regretted but as remarked by the Principal Collector, the seasons and existing circumstances of the people, to which may be added the discouragement arising from the low prices of late years seem to be sufficient to account for the falling off. The survey assessment of Cowle land of which the Cowle term expired this year was Rupees 41,419 while the survey assessment of the land newly taken on Cowle is only Rupees 9,358. In the land held on Cowle this year there was a decrease on the whole of Rupees 35,115 according to the Survey valuation."

"In the Enam lands in Cirkar villages there was a decrease of cultivation to the amount according to the survey assessment of Rupees 1,38,024 being Rupees 10-7-9 per Cent. Including villages wholly Enam the decrease was Rupees 1,41,447. The survey assessment of the Enam lands subject to Quit rent cultivated this year was Rupees 3,59,550 upon which the Quit Rent settled for the year was Rupees 1,29,827, being in the proportion of 36-1-9 per Cent.; The proportion of the Enam cultivation to the whole Extent of Enam land was reduced this year from Rs. 65-13-6 to Rs. 59-1-6 per Cent. The proportion of cultivation in the Cirkar lands was reduced from Rs. 57-12-0 to Rs. 54-5-6 per Cent. The proportion of Enam to Cirkar cultivation this year was Rs. 46-3-9 per Cent. being Rs. 2-3-0 per Cent. less than in the preceding year."

"Of the whole demand for the year on account of land revenue including Peshcush, 16,72,286, the sum of Rupees 1,62,9249 was collected within the fusly and the balance was reduced by the end of November to Rupees 3,528. The Governor in Council concurs with the Board of Revenue in the opinion they express that under the adverse circumstances of the year this result is highly satisfactory."

"The whole amount of revenue collected during the year from the land and Extra sources [including arrears] was Rupees 26,57,452. The charges exclusive of advances for cultivation charitable allowances and allowances to Pagodas &c., amounted to Rupees 3,39,772."

"The detailed Statements of the population of the Bellary District prepared by the Principal Collector are considered extremely interesting and important documents, and Mr. Robertson is entitled to much praise for the pains he has taken to procure the information contained therein, and for the skilful manner in which he has digested and arranged it in the statements."

"The report of the Principal Collector of the state of the Plantations which have been made in the Bellary District at the expense of Government is very satisfactory."

Proceedings 7th August.
Para 33.

"Upon the recommendation of the Board of Revenue and in the confidence that under the management of Mr. Robertson the funds will be judiciously applied the Governor in Council is pleased to authorize the Principal Collector to increase the annual disbursement sanctioned in 1825 for the expense of planting trees and preserving the young plantations in the Bellary District from 4,000 to 8,000 Rupees. Mr. Robertson will report for how many years longer he thinks it will be necessary to continue this disbursement and what he expects will be the result at the expiration of the period for which he may recommend the disbursement to be continued that Government may have a precise notion of what he intends to accomplish. He will also submit an Estimate shewing how the sum now authorized will be expended, and the progress which he calculates will be made yearly in extending the Plantations. The expected financial results should likewise be exhibited."

"The Governor in Council approves of the plan of granting waste land at a nominal Quit rent on the condition of taking care of the Trees to be held so long as there is a necessity for the service; the remission of assessment on these grants being distinctly exhibited in the accounts under a separate head. A Statement of the grants made for this purpose in each Fusly should be submitted with the report on the settlement for sanction."

"The Governor in Council entirely concurs in the commendation of Mr. Robertson's administration which the Board have expressed in the proceedings which have now been reviewed. He most highly appreciates the value of his services, and the ability with which he has conducted the affairs of the District under very difficult and adverse circumstances. This Zeal for the improvement of the resources of the District, and for the welfare of the Inhabitants, and the energy with which he pursues those objects deserve the highest approbation."

159. A Copy of the foregoing was transmitted to the Principal Collector on the 13th November.

EXTRA REVENUE FOR FUSLY 1242.

160. On the 27th June we submitted to Government the following Extract from our Proceedings under date the 23rd of that month.

Proceedings, in Cons., 23rd June 1834.
10th in Cons., 24th Feb. 1834.

'Read again the letter from the Principal Collector of Bellary noted in the margin containing his report upon the management of the extra sources of revenue in that District for Fusly 1242.'

Sayer.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	3,96,823	0 0	3,90,964	0 0	...	...	5,859	0 0
Balance on the 12th July ...	...	...	28,533	4 1	28,533	4 1	...	...
Current Collections ...	3,96,823	0 0	3,62,430	11 11	...	...	34,392	4 1
Extra do. ...	174	13 0	79	3 6	...	...	95	9 6
Arrears ...	6,725	7 7	108	0 9	...	...	6,617	6 10
Total ...	4,03,723	4 7	3,62,618	0 2	...	...	41,105	4 5
Charges ...	13,063	2 6	12,009	7 4	...	...	1,053	11 2
Net Revenue ...	3,90,655	2 1	3,50,608	8 10	...	...	40,046	9 3

"This branch of revenue was rented in the fusly under review for Rupees 3,90,964 being Rupees 5,859 below the Rents of Fusly 1241. The balance outstanding at the close of the

"fusly is attributable to the disastrous nature of

Para 15.

	RS.	A.	P.
Due by the renter of the Frontier Chowkey ...	15,036	2	2
Do. Chowkies in the Bellary District..	2,573	10	10
	17,609	13	0

"the season. This balance has been consider-

"ably reduced by collections made subsequently

"to the close of the Fusly, the amount at the

"date of the Principal Collector's report being

"Rupees 17,609-13-0 which comprized the items

"noted in the margin. The collections on ac-

"count of the Frontier Chowkies are made

"under the Superintendence of the Principal

"Collector of the Northern Division of Arcot

"with whom the correspondence noted in the

"margin has taken place upon the subject of the

'balances due by the Frontier renter against whom and his securities the Collector has been desired to proceed in the manner provided in the Regulations for the recovery of the arrears due by them. From his letter of the 9th December last it appears that Rupees 1,562-10-2 of the total balance due has been recovered from the Renter by the sale of the whole property and 3,250-8-10 from his security leaving a total balance of 25,986-1-0.'

'It will be observed from the foregoing Statement that there is a decrease in the charges of Rupees 1,058-11-2.'

Abkary.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	2,55,709	13 0	2,55,795	1 0	85	4 0	...	...
Balance on the 12th July ...	7,210	15 0	8,863	10 1	1,652	11 1	...	...
Current Collections ...	2,48,498	14 0	2,46,931	6 11	...	...	1,567	7 1
Extra do. ...	0	0 3	0	0 5	0	0 2	...	...
Arrears ...	9,008	12 2	7,210	15 0	...	...	1,797	13 2
Total ...	2,57,507	10 5	2,54,142	6 4	...	...	3,365	4 2
Charges ...	3,390	9 0	2,853	14 0	...	...	536	11 0
Net Revenue ...	2,54,117	1 5	2,51,288	8 4	...	...	2,823	9 3

Para 7.

'Needs no particular remark the balance outstanding at the close of the Fusly has been realized with the exception of Rupees 533-13-0.'

Sundry Small Farms and Licenses.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	16,615	14 0	14,271	12 0	...	...	2,344	2 0
Balance on the 12th July ...	1,872	10 5	2,324	1 10	451	7 5	...	...
Current Collections ...	14,743	3 7	11,947	10 2	...	...	2,795	9 5
Extra do. ...	0	3 4	1	0 3	0	12 0	...	...
Arrears ...	2,234	8 8	1,795	0 7	...	...	439	8 1
Total ...	16,977	15 7	13,743	11 0	...	...	3,234	4 7
Charges ...	...	...	...	...	...	...	...	...
Net Revenue ...	16,977	15 7	13,743	11 0	...	...	3,234	11 7

Para 8.

'The Principal Collector should have stated the items under this head in which the decrease occurred. The balance has been reduced to Rupees 191-7-0.'

Veessabady and Moturpha.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	2,82,327	11 0	2,74,354	9 0	...	...	7,973	2 0
Balance on the 12th July ...	8,056	10 1	8,624	12 11	568	2 10	...	...
Current Collections ...	2,74,271	0 11	2,65,729	12 1	...	...	8,541	4 10
Extra do. ...	21	5 8	11	9 4	...	...	9	12 4
Arrears ...	6,278	4 8	7,660	13 6	1,382	8 10	...	...
Total ...	2,80,570	11 3	2,73,402	2 11	...	...	7,168	8 4
Charges ...	4,159	2 0	4,133	12 3	...	...	20	5 9
Net Revenue ...	2,76,411	9 3	2,69,263	6 8	...	...	7,148	2 7

'Of the demand shewn above, Rupees 1,10,502-3-0 was on account of Veessabady and Rupees 1,63,852-6-0 on account of the Moturpha Settlement. In the former there was a decrease of

Para 9.

'Rupees 290-2-8 and in the latter of Rupees 7,682-15-4 below the settlement of fusly 1241. The decrease in the Veessabady appears from Statement No. 3 to be owing to a decrease of 51 in the number of Ryots. The falling off in the Moturpha is not explained, but it appears from the same statement that though the number of Ryots was increased by 398 the assessment on the new comers fell very short of those who became exempt from the tax, the assessment on the former being Rupees 4,981-6-5 and of the latter 9,757-9-0 making a difference of 4,776-2-7 or nearly 3rds of the total decrease. The Board could have wished the Principal Collector had given some explanation on this point.

Para 11.

'The balance of Fusly 1242 outstanding on the 11th July 1833 has been since collected with the exception of Rupees 662-13-0.'

Stamps.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	21,131	12	11	18,919	7	0	...	...	...	2,212	5	11
Balance on the 12th July	...	...	...	...	...	...	...	...	...	...	...	...
Current Collections	21,131	12	11	18,919	7	0	...	...	...	2,212	5	11
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...	...	...	...	...
Total	21,131	12	11	18,919	7	0	...	...	...	2,212	5	11
Charges	2,027	8	3	1,764	11	1	...	...	...	262	13	2
Net Revenue	19,104	4	8	17,154	11	11	...	...	...	1,949	8	9

'This decrease is stated to have been owing to a diminished sale both of Sayer and Law papers.'

Total.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	9,72,608	2	11	9,54,304	13	0	...	...	...	18,303	5	11
Balance on the 12th July	17,140	3	6	48,345	12	11	31,205	9	5	...	...	...
Current Collections	9,55,467	15	5	9,05,959	0	1	...	...	...	49,508	15	4
Extra do.	196	6	3	91	13	6	...	...	...	104	8	9
Arrears	24,247	1	1	16,774	13	10	...	...	...	7,472	3	3
Total	9,79,911	6	9	9,22,825	11	5	...	...	...	57,085	11	4
Charges	22,645	5	9	20,766	12	8	...	...	...	1,878	9	1
Net Revenue	9,57,266	1	0	9,02,058	14	9	...	...	...	55,207	2	3

'The amount of balances on account of former Fuslies entered in Statement B. is Rupees 982-7-8 Viz. on account of Sundry Small Farms and Licenses Balances of former Fuslies. Rupees 167-7-3 and Rupees 815-0-5 on account of Moturpha these appear to be in train of liquidation. Rupees 97-11-7 having been collected up to the 31st December last.'

'The Board consider the result of Mr. Robertson's management of the Extra sources in Fusly 1242 to be very satisfactory although the season was highly unfavorable; out of a demand of Rupees 9,54,304 the whole was collected within the fusly except 48,345, which up to the date of his report was reduced to 18,997-14-0 of which 15,036-2-2 is due by the renter of the Frontier Chowkies of North Arcot the entire management of which Farm was left to the Principal Collector of that District. The actual outstanding balance of the rents under Mr. Robertson's management at the date of his report was only Rupees 2,573-10-10.'

'Resolved that the foregoing observations with the Principal Collector's report be submitted for the information of the Right Honorable the Governor in Council.'

161. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 27th June.

162. In reply we received from Government the following Extract from the Minutes of Consultation under date 8th July.

"The Governor in Council concurs with the Board of Revenue in considering the result of Mr. Robertson's management of the Extra revenue in fusly 1242 to be very satisfactory notwithstanding the unfavorable circumstances of the year, the large sum of Rupees 9,22,825-11-5 was realised within the Fusly at a charge of only Rupees 2-4-0 per Cent. Of the balance of Current year at the end of the fusly Rupees 48,345 the sum of Rupees 29,347 was collected by the 31st December leaving outstanding Rupees 18,997 of which, as observed by the Board, the portion under his own management was only Rupees 2,573."

163. A Copy of the foregoing was transmitted to the Principal Collector on the 10th July.

CUDDAPAH.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

164. On the 18th December we submitted to Government the following Extract from our Proceedings under date 15th December.

Proceedings, in Cons., 15th December 1834.
dated 15th, in Cons., 31st October 1833.
'The Board proceed to consider the report of the Principal Collector of Cuddapah upon the Settlement of the District for Fusly 1242.'

'The Pollem of Poonganoor was as usual settled by Pedda Chica Rogel, Mr. Morehead the Sub Collector settled the Talooks of Cumbum, Doopaud and Budwail which form the Sub Collector's charge. Mr. Lockhart the additional Sub Collector the Talooks of Camlapoor, Poole-vendla, and also the Talook of Chitwail on the departure of Mr. Inglis the Head Assistant Collector, and the remaining Talooks of Jummulmudgoo, Dovoer, Koilcontla, Sidhout, Chennoor Muddenapully and Roychooty were settled by the Principal Collector.'

'The season was remarkable for a general failure of rain throughout the District. Partial showers that fell in the months of July and September induced the Ryots to attempt to cultivate their dry lands. The majority of the tanks were entirely unsupplied with water and the wet lands under them were in no instance cultivated without the aid of other sources of irrigation beside the Tanks.'

‘The early crops of Jonna and Sugga that are usually sown in June on the red and mixed soils, were not sown till July, and the Caraloo and other crops not before September. The Principal Collector states that the entire want of rain in August and after September, had such an injurious effect that only in the ‘moister (Suloowa) soils were Crops realised which he estimated from $\frac{3}{4}$ down to $\frac{1}{8}$ of a full harvest. Late Jonna, Cotton and other Crops were raised in the Talooks of Jummulmudgoo, Dovoer and Koilcontlah. One Crop of Sugga or Jonnaloo was raised generally on lands watered by wells, and a second crop was attempted in some parts by clearing out and deepening the wells. The Ragee and Jonnaloo crops under tanks were favorable, but the paddy was only brought to maturity by recourse to digging wells. Crops under channels were secured by great exertion on the part of the Ryots in deepening and extending the beds. The first crops of paddy were abundant.’

‘The Principal Collector remarks “It has been highly gratifying to observe in such a season as the last that wherever exertions were likely to avail on the part of the Ryots they have not been wanting. Many new wells have been constructed within the year, and some of the most substantial and expensive kind.”’

‘In a communication dated the 5th December 1832 the Principal Collector brought under the consideration of the Board the unpromising state of the dry land crops, and the expediency of relaxing in a season of so adverse a nature, from the established rule which only allowed of remission being given on irrigated land. Under the circumstances of the season the Board considered it necessary that remission should also be given for failure in the dry crops, and in authorizing this measure they directed him to observe as closely as possible the rules and principles by which the grant of remission was regulated by Colonel Munro in Fusly 1216 and which were explained to Mr. Lacon in their reply to his reference.’

‘In conformity with the foregoing instructions the Principal Collector granted remission on perished Poonjah Crops. In the 3 Talooks however, of Goorumcondah, Madenapully, Roychooty and half Poolevendla it was not found necessary owing, the Principal Collector states, to the inconsiderable amount of each individuals Puttah, the moderate assessment on the land, together with Duswundums and other advantages which rendered it unnecessary to grant relief beyond a remission for waste. It is observed by the Principal Collector that in the above Talooks even dried up crops on wet lands are not by custom entitled to remission. The total amount remitted on the dry crops was Rupees 62,367-6-3 on land assessed after deducting the established remission at Rupees 1,28,964-6-11.’

‘The following Statement shews the details of the settlement of Fusly 1242 compared with those of Fusly 1241. The net settlement of the Current Fusly is Rupees 13,93,998-2-8 or Rupees 4,75,150-9-5 below the Settlement of last Fusly.’

	Fusly 1241.		Fusly 1242.		Gross Increase.		Gross Decrease.	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Land distributed for cultivation	27,05,237	1 9	26,46,505	5 9	...	...	58,781	12 0
Remission for land not cultivated	3,06,879	13 6	6,13,791	7 7	3,06,911	10 1	...	...
DEDUCT.	...	...	...	...	...	...	...	...
REMISSION BELONGING TO CULTIVATED LAND.	...	...	...	...	...	...	...	...
Reduction of assessment at the rates sanctioned by Government in Fusly 1231	5,96,825	5 0	5,70,713	5 8	...	...	26,111	15 4
Other sundry remissions for various causes	80,158	9 1	1,93,380	5 5	1,20,671	2 9	7,449	6 5
Total remission for cultivated land	6,76,983	14 1	7,64,093	11 1	1,20,671	2 9	33,561	5 9
Grand total of remissions	9,83,863	11 7	13,77,885	2 8	4,27,582	12 10	33,561	5 9
Add money payments	25,214	9 1	19,658	10 1	...	...	5,555	15 0
Grand total of remissions and money payments	10,09,078	4 8	13,97,543	12 9	4,27,582	12 10	39,117	4 9
Rent of distributed land after all remissions and payments	16,96,158	13 1	12,48,961	9 0	...	...	4,47,197	4 1
Rent of land cultivated but not included in the accounts of Jumnaabundy	16,377	12 11	8,387	14 0	...	...	7,989	14 11
Rent of land sown	17,12,536	10 0	12,57,349	7 0	...	...	4,55,187	3 0
Amount charged for waste inclusive of rent Putta wet land unnecessarily left uncultivated	16,79,084	13 7	12,39,671	15 4	...	...	4,39,412	14 3
Grand total of leviable rent for sown and unsown land	33,451	12 5	17,677	7 8	...	...	15,774	4 9
Rent for applying Circar water to Enam land	17,12,536	10 0	12,57,349	7 0	...	...	4,55,187	3 0
Taffarick or extra tax on Enam cultivation	4,412	10 4	2,778	7 0	...	...	1,634	3 4
Jodeo or Quit rent on Enams	2,098	15 2	1,043	15 3	...	...	1,054	15 11
Total including Jodeo	1,34,892	1 6	1,17,617	14 4	...	...	17,274	3 2
Vencatagherry Pesheush	18,53,940	5 0	13,78,789	11 7	...	...	4,75,150	9 5
Grand Total	15,198	7 1	15,198	7 1	...	...	...	...
Grand Total	18,69,138	12 1	13,93,998	2 8	...	...	4,75,150	9 5

			‘The remissions in the current Fusly made at the Jummahbundy		
			‘as shewn in the margin amounted to Rupees 7,72,429-8-2 but the		
			‘remissions made after the Jummahbundy came to Rupees 6,05,455-10-6		
			‘thus making the aggregate amount of the deductions Rupees		
			‘13,77,885-2-8. It has been already stated that the remission on the		
			‘crops of the dry lands which perished amounted to		
			Rupees 62,367 6 3		
			‘The remission on the wet lands was 54,444 10 7		
			‘Making a total remission of 1,16,812 0 10		

‘The Nunjah remission was chiefly on Tank lands. The assessment on the land on which the crops perished was 56,045-14-11 of which 54,444-10-7 was remitted to the Ryots. It appears that in regulating the remissions the advantages enjoyed by the Ryots from other sources were taken into consideration. As regards the remission on dry lands it appears that a sum of Rupees 66,597-0-8 was not remitted to the Ryots in consideration of the profit enjoyed by them from wet cultivation, new wells and Enams, but as regards the remission on the wet crops the Board observe that the Survey rent of the land on which the crops perished was Rupees 56,249-5-11 and that the whole of it was remitted excepting Rupees 1,804-11-4. It appears doubtful therefore whether the profit by high prices on the productive lands was taken into account. In the Sub Collector’s Division it seems that the profit by price was duly considered in granting the remission and the Board trust that the same rule was adopted in the Principal Collector’s Division, but it is not stated in his report, and considering the small amount assessed on the Ryots out of the rent of the wet land on which the crops perished, there seems to be reason for doubt upon this point and the Board request the Principal Collector will explain whether such was the case or not.’

‘Neither the report of the Principal Collector or of the Sub-Collector affords any information of the means taken to check the Shavee accounts sent in by the Tahsildars, and the Board are therefore in ignorance whether any measures to this end were adopted, or whether the ‘Tahsildars’ accounts were relied on and adopted at the settlement without check. This information was particularly called for in a season where the remissions were so extensive. The Board request that this omission may be now supplied.’

Period of Cowle granted.		Comparison.									
		As per accounts received in Fusly 1241.					As per accounts received in Fusly 1242.				
From what Fusly.	To what Fusly.	Land.		Assess-ment.		Deductions.		Remain-der.		Land.	
		4	5	6	7	8	9	10	11	12	13
1241	1241	...	...	...	...	...	...	...	...	...	...
	1240	...	...	...	...	...	...	...	...	...	...
	1240	...	...	...	...	...	...	...	...	...	...
	1241	...	...	...	...	...	...	...	...	...	...
1242	1242	...	...	...	...	...	...	...	...	...	...
	1241	...	...	...	...	...	...	...	...	...	...
	1240	...	...	...	...	...	...	...	...	...	...
	1241	...	...	...	...	...	...	...	...	...	...
1243	1243	...	...	...	...	...	...	...	...	...	...
	1242	...	...	...	...	...	...	...	...	...	...
	1241	...	...	...	...	...	...	...	...	...	...
	1240	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	...	...	...	...	...

‘The net settlement after every deduction came to Rupees 12,48,961-9-0 inclusive of appropriations of revenue to which if the assessment on land brought to account subsequent to the Jummahbundy be added the amount is augmented to Rupees 12,57,349-7-0 or Rupees 4,55,187-3-0 less than the settlement of Fusly 1241 the total settlement of the land revenue for the year including Quit rent, Pesheush &c. amounted to Rupees 13,93,988-2-8, or Rupees 4,75,150-9-5 below the settlement of Fusly 1241.’

‘On reference to Statements No. 3, 4 and 5 respecting Cowle lands and the remission thereon there are a few points that require explanation.’

1st. The land granted on Cowle on assessment progressively increasing in Fuslies 1240 and 1241 exceeds in the accounts of Fusly 1242 by 52-18½ assessed at Rupees 383-4-8 what is entered in the accounts of Fusly 1241. This difference should be explained.

2nd. In Statements No. 4 and 5 there is a difference not accounted for of Rupees 25-15-1 in dry land, 109-5-5 in Garden land, and Rupees 34-6-7 in wet lands. These differences should be explained.

DESCRIPTION OF ENAMS.	Total Assessment.			Extent of Cultivation by Proprietors.			Extent of Cultivation by others than Proprietors.						Total extent of Cultivation.		Per centage of land Cultivated.	
	Total Assessment.			Extent of Cultivation by Proprietors.			Cultivated by persons who also cultivate Cirkar land.			Cultivated by persons who do not cultivate Cirkar land.			Total.			
	Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.	Rs.	A. P.
Pagoda ...	53,413	10 7	...	11,741	2 2	...	17,593	1 6	...	1,941	3 8	...	10,534	5 2	58	8 10
Village Goddess ...	14,521	1 8	...	4,548	0 9	...	4,231	9 5	...	228	8 9	...	4,460	2 2	62	0 7
Mesques ...	6,772	0 6	...	1,772	5 10	...	2,216	12 2	...	141	3 9	...	2,357	15 11	60	15 10
Total ...	74,707	12 9	...	18,061	8 9	...	24,041	7 1	...	2,311	0 2	...	26,352	7 3	59	7 3
Batwari (Bramins) ...	4,85,163	3 7	...	62,413	14 2	...	2,05,846	6 10	...	9,543	6 0	...	2,77,803	11 0	57	4 2
Kyrtat Jungums Mussulman	81,558	12 5	...	16,496	1 9	...	31,978	5 6	...	1,125	3 9	...	32,803	9 3	60	7 2
Total ...	5,66,732	0 0	...	78,509	15 11	...	2,37,524	12 4	...	10,668	9 9	...	2,48,193	6 1	57	11 0
Reddy ...	1,64,234	8 9	...	86,650	11 6	...	19,033	10 10	...	900	7 9	...	1,06,584	14 2	64	14 4
Curnums ...	2,79,674	5 10	...	64,224	6 4	...	1,05,431	10 10	...	5,420	15 10	...	1,10,852	10 8	62	9 7
Sundry Village Servants...	4,41,467	1 3	...	1,27,835	8 8	...	1,14,156	13 0	...	6,214	6 4	...	1,20,371	3 4	56	4 5
Total ...	8,85,375	15 10	...	2,78,710	10 6	...	2,38,622	2 9	...	12,535	13 11	...	2,51,158	0 8	59	13 7
Kuttoobady ...	2,04,396	13 0	...	89,042	14 3	...	33,145	3 8	...	2,510	5 5	...	35,655	9 1	61	0 2
Dusvandum ...	3,37,152	4 7	...	68,598	4 4	...	23,040	13 0	...	1,035	8 5	...	24,076	5 5	27	7 10
Desayi Canangs &c. Zemindars	19,931	5 2	...	4,725	3 4	...	6,071	1 9	...	403	3 9	...	6,474	5 6	56	3 1
Total ...	5,61,480	6 9	...	1,62,366	5 11	...	62,257	2 5	...	3,949	1 7	...	66,206	4 0	40	11 4
Grand Total Rupees ...	20,88,285	3 4	...	5,38,048	9 1	...	5,62,445	8 7	...	29,464	9 5	...	5,91,910	2 0	54	1 9
Fixed quit rent, Free Enam, Jagoor Villages ...	1,32,502	9 1	...	...	...	...	...	...	...	58,168	8 3	...	58,168	8 3	43	14 5
Grand Total ...	22,20,787	12 5	...	5,38,048	9 1	...	5,62,445	8 7	...	87,633	1 8	...	6,50,078	10 8	53	8 0

Circular Ayacut ... 45,50,254-11-7. Cultivation ... 20,46,505-58 per cent.

‘The Enam land cultivated in Fusly 1242 is in proportion to the Ayacut 53½ per Cent. while that of cultivation to the Cirkar, the Cirkar Ayacut is 58 per Cent. This result is satisfactory. The Board observe that in the previous Fusly the Enam cultivation was 67-10, while the Cirkar cultivation was only 59-6 per cent. of their respective Ayacuts.’

‘Of the total current demand 13,43,426-13-9 was collected within the Fusly, leaving a balance as has already been adverted to of Rupees 50,561-4-11, of which Rupees 7,216-6-9 were afterwards collected, leaving an uncollected balance of Rupees 43,344-14-2 at the date of the report, of which not more than one fourth was expected to be realized. It appears from the last demand collection and balance statement received that the present outstanding land revenue balance of Fusly 1242 is Rupees 32,428-14-7. The Principal Collector is requested to report upon this balance, forwarding a Statement shewing what portion of it is recoverable and what irrecoverable.’

as per demand &c. for Sept. 1833.

Rupees	...	43,104	2 10
1/5	...	8,600	0 0
		34,504	0 0

Sept. { 1242...24,504.
1233...28,611.

SOURCES OF REVENUE.	Fusly 1241.			Fusly 1242.			Increase.		Decrease.		
	Fusly 1241.			Fusly 1242.			Increase.		Decrease.		
	Rs.	A. P.		Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	
Land	18,69,138	12 1	...	13,93,988	2 8	...	...	...	4,75,150	9 5	...
Sayer	1,82,709	0 0	...	1,76,016	0 0	...	...	...	6,693	0 0	...
Abkary	86,504	0 0	...	84,992	0 0	...	...	...	1,602	0 0	...
Sundry Small Farms and Licenses	20,017	8 5	...	17,693	2 11	...	...	...	2,324	5 6	...
Moturpha	1,39,962	1 3	...	1,38,025	4 5	...	...	...	1,936	12 10	...
Stamps	22,98,421	5 9	...	18,10,714	10 0	...	...	...	4,87,706	11 9	...
Total ...	20,105	4 0	...	15,889	7 0	...	...	...	4,215	13 0	...
Total ...	23,18,526	9 9	...	18,26,604	1 0	...	...	...	4,91,922	8 9	...

‘The annexed table exhibits the total demand on account of the land and extra sources of Revenue of Fusly 1242 compared with Fusly 1241, by which it appears there is a total decrease in the Current year of Rupees 4,91,922-8-9.’

‘The aggregate collections on account of land and extra sources of revenue including Extraordinary Collections &c., and collections of arrears in Fusly 1242 amounted to ... 17,80,448 9 3

‘The Charges in the same period &c. ... 2,38,831 5 2

Per Centage ... 13 6 ½

‘The Board are happy to observe the favorable mention made by Mr. Lacon of his Sub-Collectors and Head Assistant, and they feel it due to himself to state that they continue to be satisfied with the manner in which he has discharged the important duties entrusted to him as Principal Collector of Cuddapah.’

165. A Copy of the foregoing Proceedings we transmitted to the Principal Collector on the 18th December.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

Vide last General Report,
Para 162.
In Cons., 6th Feby. 1834.

166. In reply to our Proceedings dated 12th December 1833 we received from Government the following Extract from the Minutes of Consultation under date 24th January 1834.

"The report of the Principal Collector upon which the above proceedings are founded is defective and unsatisfactory. He has given a statement of the collections and of the balances outstanding, but his remarks are confined to the demand, and the deficiency of the Collections is not accounted for nor even noticed. He has divided the balances into two classes as "recoverable" and "doubtful" but without any explanation of what measures have been taken to enforce the demand, and the grounds upon which, he concludes so large a portion of the balances to be doubtful. With respect to the Sayer and Abkary balances particularly it is incumbent upon him to show that due vigilance and precaution were exercised in taking security from the renters, and that the necessary measures were adopted to enforce it, on their failure, and to explain how it has proved insufficient to protect the Government from loss. The Board of Revenue have called for explanation on the subject of the balances to be furnished by the Principal Collector in his report on the extra revenue of the Current fusly. The Governor in Council sees no reason why the requisite explanations should not be furnished immediately and desires that the Board will be pleased to require the Principal Collector to report without delay."

"It is observed that there was a decrease in every branch of extra revenue in this District, the deficiency of Net revenue compared with Fusly 1241, being Rupees 51,103-3-9."

167. A Copy of the foregoing was transmitted to the Principal Collector on the 6th February.

REGARDING BALANCES AND OTHER POINTS ADVERTED TO IN THE PROCEEDINGS OF THE BOARD ON THE EXTRA REVENUE FOR FUSLY 1242.

168. On the 21st June we submitted to Government the following Extract from our Proceedings under date the 16th of that month.

Proceedings, in Cons., 16th
June 1834.
From the Pl. Collr., 28th
Decr. 1833, in Cons., 9th Jany.
1834.
Do., 10th in Cons., 21st
April 1834.

'Read again the letters noted in the margin from the Principal Collector of Cuddapah, containing explanation regarding certain points adverted to by the Board in their Proceedings of the 12th December last, upon the Principal Collector's report on the extra sources of revenue for Fusly 1242.'

'As regards the increase of stamp charges noticed in para 11 of the Board's Proceedings the Collector in his letter of the 28th December states that it was occasioned by a large disbursement of Rupees 1,141-7-1 on account of arrears of commission due on account of Fuslies 1237 and 1238. But admitting this there still appears an increase above Fusly 1241 of Rupees 122-6-4. The stamp Collections in fusly 1241 were Rupees 20,928-12-10, the Commission thereon 2,010-8-5, and yet the Commission in Fusly 1242 after deducting the sum above noticed of Rupees 1,141-7-1 would appear to have been charged at Rupees 2,132-14-9 although the Collections were only 16,695-1-7. The Commission on this latter sum is Rupees 1,669-8-0 whereas the amount charged is 2,132-14-9, making an excess sum charged of Rupees 463-6-9. This requires explanation, and the Board request it may be furnished without delay.'

'The second letter contains explanation regarding the balances outstanding on account of different branches of extra revenue for Fusly 1242 and previous fuslies, which the Board proceed to take into consideration.'

Sayer Balance.
8th in Cons., 21st Decr. 1833.

	RS.	A.	P.
Budwail	2,604	1	6
Jummalmudgoo	325	7	2
Chitwail	100	0	0
Poolevendla	1,155	11	0
Mysore Frontier Chowkies	3,769	7	7
	7,954	11	3

'The amount of the balance of Sayer rents for fusly 1242 outstanding at the date of the Collector's report was Rupees 13,786-14-2. This has been reduced by subsequent collections to the 8th April last to Rupees 7,954-11-3 which is due on account of the Talooks noted in the margin.'

'The arrear due by the renter of the Budwail Talook is represented to have occurred in consequence of the suspension of the manufacture of Indigo in the Fusly under review. The Principal Collector does not expect to realize the whole of the balance, but hopes to effect some arrangement with the renter upon his return from Madras where he is stated to be at present, with one of the parties who stood security for him. The balances due on the Talooks of Jummalmudgoo, Chitwail and Poolevendla will be realized hereafter. To the last renter the Principal Collector has given time for payment, but he does not mention the particulars of the arrangement and the Board request he will now do so, and state his reasons for granting it. For the realization of the amount due by the Frontier renters, measures have been taken by the Principal Collector of the Northern Division of Arcot.'

'The amount of Abkary balance outstanding on the 8th April was Rupees 2,867-4-10 which the Principal Collector appears to expect will be all eventually realized, with the exception of a portion of the amount due to the Cumbum renters. The total amount due on account of this Talook at the close of Fusly 1242 was Rupees 1,861-5-10; of which 424-10-0 Rupees has been since paid. The balance still due is Rupees 1,436-11-10 regarding which the Collector states that the Acting Sub Collector strongly recommended a remission of eight hundred and thirty six Rupees eleven annas and ten pies.'

'It appears from the Sub Collector's letter of the 2nd September 1833 that the securities for this renter are wealthy and that their property had been sequestered. The Principal Collector in his present letter states that he believes the securities were, and it is still believed are, competent. The Board under these circumstances do not see the necessity of any remission being given specially to this renter more than others, and they do not understand why the property of the securities which was sequestered has not been sold. The grounds on which the Sub Collector recommended a remission of 836-11-10 are not before the Board. They request that the Sub Collector's letter alluded to may be submitted for their consideration and that the Principal Collector will at the same time state explicitly his own opinion on the subject, and will explain why the securities' property was not sold.'

Sundry Small Farms.

'The balance on this account has been reduced to Rupees 136 which will be realized hereafter.'

MOTURPHA.			
	RS.	A.	P.
Recoverable ...	1,152	14	11
Net due ...	134	15	4
Irrecoverable...	2,145	9	0
	3,433	7	3
134 5 4			
2,145 9 0			
2,280 8 4			
Deaths ...	331	15	3
Desertions ...	955	13	3
Poverty ...	857	12	6
	2,145	9	0

Balances of Fuslies Prior to fusly 1242.

'On this account there was a balance of Rupees 683-0-1 due on the date of the Collector's report for Fusly 1242 of which Rupees 423-0-1 are still outstanding which is explained to be the rent of Orchards in the Poolevendla Talook which was taken by one renter at a rent treble the rent of the preceding Fusly, and who appears to have failed from the extreme unfavorableness of the season.'

MOTURPHA.			
	RS.	A.	P.
Recoverable ...	250	1	5
Net due ...	365	2	6
Irrecoverable ...	338	7	0
	953	10	11
365 2 6			
338 7 0			
703 9 6			

'Ordered that a copy of these proceedings be submitted to Government with reference to the Extract from the Minutes of Consultation of the Right Honorable the Governor in Council dated the 24th January last and to the Principal Collector.'

169. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 21st June.

In Cons., 30th June 1834. 170. In reply we received from Government the following Extract from the Minutes of Consultation under date 27th June.

"On the recommendation of the Board of Revenue the Governor in Council authorizes Rupees (2,280-8-4) two thousand two hundred and eighty, annas eight and pice four of the balance of Moturpha of fusly 1242, and Rupees (703-9-6) seven hundred and three, annas nine and pice six of the balances of Moturpha of Fuslies 1240 and 1241 to be written off to profit and loss."

171. A Copy of the foregoing was transmitted to the Principal Collector on the 30th June.

172. The following letter was addressed to Government under date 29th September.

To the Chief Secy., In Cons., 29th Sept. 1834.

From the Pl. Collr., 27th June, in Cons., 7th July.

To do., 7th in Cons., 7th July.

From 15th in Cons., 29th Sept.

*Paras 5, 6 and 7.

"I am directed by the Board of Revenue to request that you will

"submit for the consideration and orders of the Right Honorable the Governor in Council, the accompanying correspondence with the Principal Collector of Cuddapah, upon the subject of the balance of Abkary and Sayer outstanding in the Cumbum and Budwail Talooks of that District respectively, regarding which information was required by the Board in their Proceedings* of the 16th June last."

"It appears from the report of the late Sub Collector which accompanies Mr. Lacon's letter of the 15th Instant, that of the balance of Rupees 1,861-5-10 due at the close of Fusly 1242 by the Abkary renters of Cumbum, Rupees 24-10-0 were recovered by the sale of the renters' property, and Rupees 1,000 have been paid by monthly instalments, by the securities, leaving still a balance of Rupees 836-11-10 which the late Sub Collector states that he had promised to recommend should be remitted."

"The Board observe that the Sub Collector acted irregularly in making the arrangement for paying by instalments without having first obtained sanction, but under the circumstances of the case as represented in his letter, and in consideration of the punctuality with which the promised Instalments have been made by the securities, the Board recommend that the indulgence which he pledged himself to request for them may be granted, and that the Collector may be authorized to write off the remaining balance of Rupees 836-11-10."

"Under the circumstances stated in Mr. Lacon's letter of the 15th Instant regarding the Sayer balance due by the Budwail renter, the Board recommend that the security Nagareddy now in confinement may be released, on the payment of Rupees 300 which he has promised to make, provided he be released from further responsibility; the other security the Collector states has agreed to pay Rupees 200. The Principal Collector will be instructed to report the result of the sale of the landed property of the renter who has absconded, and to state what amount may be still outstanding after it is disposed of."

In Cons., 23rd Oct. 1834. 173. The following order was passed by Government under date 14th October.

"On the recommendation of the Board of Revenue the Right Honorable the Governor in Council authorizes the remission of the balance of Rupees 836-11-10 due by the Abkary renters of Cumbum for Fusly 1242, and the release and acquittance of Nagareddy, security for the sayer renter of Budwail for the same fusly, from further responsibility on that account on payment being made by him of 300 Rupees according to his agreement."

174. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 23rd October.

Appointment. 175. Mr. A. P. Onslow was appointed Officiating Principal Collector on the 16th December, and E. C. Lovell was appointed Acting Sub Collector on the 16th September.

CHINGLEPUT.

RELATIVE TO THE LIQUIDATION OF THE BALANCE DUE TO GOVERNMENT UPON THE MOOTAH OF ANICUT.

Proceedings, in Cons., 15th May 1834. 176. On the 22nd May we submitted to Government the following Extract from our Proceedings under date the 15th of that month.

'Read the following letter from the Collector of Chingleput reporting the sale of certain subdivisions of the Anicut Mootah for the realization of Peshcush balance due to the close of Fusly 1242.'

21st in Cons., 28th April 1834.

[Here enter.]

'The Permanent Beriz of the Anicut Mootah is Rupees 14,481-0-6. The Estate has been formed into 14 sub-divisions, the assessment on which was sanctioned by the Board in their letter under date the 21st November last. It was attached at the latter end of Fusly 1239 for arrears of revenue, and has remained ever since under the Collector's management. At the time of sanctioning the sub-division assessment there was an outstanding balance of Peshcush to the amount of 18,899-2-6, and the Collector was directed to furnish a Fuslewar Account of this balance and to report the arrangement the Proprietor was willing to make for its discharge.'

In Cons., 20th Feby. 1834. 'On the 13th February Mr. Maclean furnished the information which had been called for. The particulars of the outstanding balance of 18,899-2-6 he reported to be as follows.'

					Rs. A. P.
Fusly 1241	...	...	...	...	... 4,916 3 8
„ 1242	...	...	...	...	... 13,982 14 10
					<u>18,899 2 6</u>

'Mr. Maclean reported however in the same letter that the entire balance of 1241, and 1,713-4-4 of the balance of Fusly 1242 had been realized from subsequent collections, leaving the actual arrear outstanding at the date of his letter Rupees 12,269-10-6 on account of Fusly 1242. In addition to this sum there was Rupees 4,446-9-5 due on account of Interest from Fusly 1239 as shewn in the margin, making the total arrear due 16,716-3-11. On the 2nd January last the Mootahdar

'Tombeapah Modelly died. It appears that a private agreement had been made between the Mootahdar and the several individuals to whom the sub-divisions were to be transferred that they should be allowed possession of their sub-divisions on condition of their paying to him the Kists of each respectively according to the original permanent Beriz. On Tombeapah Modelly's death his son and heir Appa Row Modelly appeared before the Collector with the purchasers of the sub-divisions on the occasion of entering into an arrangement for the discharge of the outstanding balance previous to their final registry. Appa Row then produced an account exhibiting a balance including interest of Rs. 24,530-2-3 due to him by the Proprietors of the sub-divisions. The chief balance was stated to be due by the purchasers of the Cuddalore and Culgolum Divisions. That on the former amounted to Rupees 13,100-10-2 and upon the latter Rupees 8,171-9-2. The balances on the others were not considerable. The purchaser of the Cuddalore Division declared that he had no means whatever to pay the balance due by him according to Appa Row Modelly's accounts and the Purchaser of the Culgolum Division argued that no demand could legally be made upon him by the Collector the Mootahdar himself being responsible for the balance. The Mootahdar stated that he had no means of paying, and that as he had already paid a large sum of money over and above the proceeds of the Mootah since the sub-divisions were transferred to the Purchasers the balance against the Mootah should be realized by the public sale of certain portions of it according to the sub-division assessment which had already received the Board's sanction. This

In Cons., 13th March 1834.

From the Collr., 21st in Cons., 28th April 1834.

'measure was recommended by the Collector as the only means of recovering the balance due to Government. The Board concurred in this opinion and the Collector accordingly on the 3rd March forwarded the usual advertisement for the sale, and on the 21st April five of the sub-divisions were sold.'

'In respect to the sum of 4,446-9-5 due as Interest, the Board in authorizing the sale, requested the Collector to submit his opinion, as the Mootahdar had solicited a remission of it whether he possessed any reasonable claim to a remission of the whole or any portion thereof. The Collector in reply stated that the length of time the sub-division Accounts had been under preparation and discussion was the only ground on which he felt any remission could be allowed, and that under all the circumstances of the case he thought the Mootahdar had some claim upon the liberality and indulgence of Government.'

'Under this opinion Mr. Maclean included in the account of balance entered in the advertisement only half the amount of interest due viz. Rupees 2,257-14-7. In forwarding the advertisement Mr. Maclean stated that a sum of 755-8-1 of the current year's collections had been carried to the credit of the balance of Fusly 1242 but as he deemed it in every respect advisable not to confound the current year's collections and balances with the balance of the previous year, it was recredited to Fusly 1243 and caused a corresponding increase in the balance of 1242, raising it from 12,269-10-6 to Rupees 13,025-2-7, for which arrear with the half of the interest due namely 2,257-14-7 making a total 15,283-1-2 the Mootah was finally advertised for sale. Mr. Maclean with the view to avoid complication of accounts and confusion in the adjustment of the produce of the current fusly deemed it proper to include in the advertisement only the balances up to Fusly 1242, and he stated moreover that there was good reason to believe that the individuals likely to become purchasers would prefer taking the responsibility of the whole year from its commencement to the adjustment of Accounts with Government as to the share due to each respectively. This point was accordingly provided for in the advertisement it having been prescribed that Individuals on becoming purchasers of these Mootahs would be entitled to credit for the whole of the collections and proceeds of their respective purchases from the commencement of the current fusly, and would be held responsible for the balances which might be eventually due.'

'The Mootahdar having requested that those sub-divisions should be first put up to sale on which balances were due to him by the purchasers of the sub-division the Board directed the Collector to endeavour to meet the Mootahdar's wishes in this respect.'

In Cons., 28th April 1834.

'On the 21st Ultimo the Collector reported the sale of the under-mentioned sub-divisions.'

				Prices at which they sold.
1. Culcolum	...	...	...	3,370
2. Cuddalore	...	...	...	8,000
3. Naickoonaput	...	...	...	1,440
4. Pounjour	...	...	...	2,000
5. Agarum	...	...	...	715
				<u>Total... 15,525</u>

'The proceeds of the sales of these sub-divisions having more than covered the arrear outstanding against the entire Mootah, the sale of any more was rendered unnecessary. The three first were purchased on account of Government. The price paid for Culcolum was the amount

'of the Permanent Beriz. That paid for Cuddalore exceeded the Permanent Beriz by Rs. 1,181. The Naikoonapet sub-division was purchased for Rupees 1,440 being nearly three times the amount of the Permanent Beriz. In explanation of having bid so high for this sub-division the Collector states that a certain portion of the land is irrigated by a very large tank which also waters many of the villages of the Culcolum sub-division also purchased on account of Government and that the village itself possesses great capability of improvement.'

'The two sub-divisions of Pounjoor and Agarum comprising a single village each were disposed of to different individuals, and fetched very high sums, in consequence of which Mr. Maclean did not think it advisable to purchase them on account of Government.'

'Since the sale took place the Board have received Petitions from the following persons.'

- | | |
|---|---|
| No. 455 of 1834. | 1. 'Manaly Appa Row Modelly the Mootahdar. |
| No. 545 of 1834. | 2. 'Ramasawmy Modelly, holder of the Cuddalore sub-division. |
| No. 439 of Do. | 3. 'Moodookistna Modelly, holder of the Pounjoor sub-division. |
| Nos. 440 }
478 } of Do.
and 502 } | 4. 'Appoo Reddy and Vencatramreddy holders of the Naikoonapet sub-division. |

'Appoo Row Modelly the Mootahdar complains that the holder of Cuddalore sub-division agreed before the sale commenced to pay the whole arrear due by him to the Mootahdar being nearly 13,000 Rupees in a month or two which the Mootahdar wished the Collector to comply with but which he declined doing.'

'This man had in the first instance declared his inability to pay the amount due by him, and the Collector acted properly in not postponing the sale under a promise to pay in a month or two. The Board see nothing in the Petition from the Mootahdar to induce them to annul the sale of any of the sub-divisions. The holder of the Cuddalore sub-division complains of its not having been sold Village by village instead of by the entire sub-division.'

'The holder of the Pounjoor sub-division asserts that previous to the sale he paid through his Gomastah the balance due to the Mootahdar but that in the course of the day he was forced to take back the money and the village was put up to sale.'

'The holders of the Nercoona village allege that they purchased it in the year 1828 from the Mootahdar for Rupees 900, and that they have been in possession of it since and that they paid their Kists for Fusly 1242 and also 3 out of 4 Kists for the current Fusly, but that the Mootahdar had deceived them and misapplied the money. That to their great surprise on the day of sale, the Mootahdar delivered in accounts exhibiting a balance to be due by them of Rupees 451-10-8, that they produced their vouchers to shew the incorrectness of the account but were told that the balance must be paid or the sub-division would be sold, that they did pay it, but in the course of the day, the money was returned and the sub-division eventually sold.'

'It is quite clear that the Government have nothing to do with private agreements or arrangements between the Mootahdar and others. It mattered not whether any balance was due on the sub-divisions sold by the holders to the Mootahdar. The sale of those in the first instance upon which the Mootahdar stated balances to be due to him, was an arrangement intended to meet his wishes. At the same time, the Board cannot but consider that if the

'circumstances alleged in the Petitions from the holders of the sub-divisions of Pounjoor and Naickoonapet be true, it would be perhaps a measure of severity, to confirm the sale, but at the same time if these sales are not confirmed it would perhaps render necessary the sale of others on which no balances are due from the holders to the Mootahdars and who have held possession probably as long, and under similar circumstances with those of the two sub-divisions in question.'

'On the whole the Board think it advisable and just to suspend their decision in regard to the sale of the two sub-divisions of Pounjoor and Naickoonapet, till they receive the Collector's further opinion on the subject and resolve for that purpose to transmit to him the Petitions from the holders of these two sub-divisions. The amount for which they were sold is Rupees 3,440 and the Collector will state if in the event of the sale of them being annulled any satisfactory arrangement can be made with the Mootahdar for the payment of that sum.'

'The Board resolve to recommend that the sale of the Culcolum and Cuddalore Divisions be confirmed and authority be given for the debit in the public Accounts of the purchase money namely 11,370 Rupees.'

'The Board resolve to confirm the sale of the Agarum sub-division for Rupees 715 to Trivulloor Govinda Naidoo.'

'The Board are disposed to concur with the Collector that considering the delay which has taken place in the preparation of the sub-division Accounts that many of the sub-divisions have not been in the actual possession of the Mootahdar, and that the holders of some of them have kept large balances which should have been paid to him, he is entitled to some consideration as regards interest, and they resolve to recommend to Government that he may be relieved of half the amount of interest legally due, and accordingly that the sum of Rupees 2,257-14-7 which now appears as a balance against the Mootah, on account of interest may be written off from the accounts.'

177. A copy of the foregoing. Proceedings we transmitted to the Collector on the 22nd May.

In Dy. Cons., 2nd June 1834. 178. In reply we received from Government the following Extract from the Minutes of Consultation under date 30th May.

"The Governor in Council approves of the Proceedings of the Board of Revenue reported in the above communication, and sanctions the sale of the Culcolum and Cuddalore Divisions of the Mootah of Anicut and the purchase of the same on account of Government, the former for Rupees [3,370] three thousand three hundred and seventy, the latter for Rupees [8,000] eight thousand, which will be debited accordingly in the public accounts."

"The Governor in Council further authorizes the sum of Rupees [2,257-14-7] two thousand two hundred and fifty seven, Annas fourteen and Pice seven which stands as a balance of interest against the Mootah of Anicut to be written off."

179. A copy of the foregoing was transmitted to the Collector on the 31st May.

180. The following letter was addressed to the Chief Secretary to Government under date 4th August.

To the Chief Secretary, in
Cons. 4th August 1834.

In Cons., 4th August 1834.

From Collector, 14th in
Cons., 23rd June 1834.
To do., 23rd in Cons., 23rd
June.
From do., 5th in Cons., 10th
July.
To do., 10th in Cons., 10th do.

“With reference to Mr. Secretary Elliott’s Endorsement bearing

“date the 1st Instant on a Petition from M. Appa Row Proprietor of
“the Annicut Mootah, I am directed by the Board of Revenue to re-
“quest that you will submit for the information of Government the
“accompanying correspondence with the Collector of Chingleput.”

“The Board in their Proceedings of the 15th May last paras 14 and 15 entered into a parti-
“cular consideration of the circumstances under which two of the sub-divisions of the Annicut
“Mootah had been sold and they observed that if the Statements made in the Petitions from
“the holders of these sub-divisions were correct it appeared to them that it would be a measure
“of undue severity to confirm the sale. The Collector reported on these Petitions on the 14th
“of the following month and it appeared from such report that the holder of the Pounjoor sub-
“division had tendered previous to the sale a part of the balance which the Mootahdar demanded
“of him and that the holder of the Naikoonapet Division had paid the whole sum said to be due,
“that the sums so paid were kept in deposite to await the result of the sale of other sub-divisions
“upon which depended the necessity or otherwise of their being put for sale. It appears however
“that it was necessary to sell other sub-divisions and those of Pounjoor and Naickoonapet were
“accordingly sold. Nothing in Mr. Maclean’s letter tended to disprove the allegations in the
“Petitions from the holders of these Sub-divisions. The Mootahdar’s statement of the balances
“due by them was made the ground of proceeding with the sale, the effect of which was to
“wrest from them the property which had been in their possession for some years, when probably
“on an examination of accounts it would have been found that no balance was in fact due. The
“cases of the two Sub-divisions of Culcolum and Cuddalore, the sale of which was confirmed,
“were not similar. The balance stated to be due to the Mootahdar on Cuddalore was 13,100
“Rupees and the holder of it had declared his inability to pay. The balance on the Culcolum
“sub-division was 8,171 Rupees and the holder made no representation against the sale. The
“demand in the cases of Pounjoor and Naickoonapet was disputed. The Board in their Proceed-
“ings before quoted directed the Collector to ascertain if in the event of the annulment of the
“sales of the sub-divisions of Pounjoor and Naickoonapet the Mootahdar, who in his Petition
“had seemed to desire that the sale should not be confirmed, was willing to enter into a satis-
“factory arrangement to liquidate the balance which would thereby become due. In reply to
“this the Mootahdar stated that the Proprietors of those Sub-divisions and not himself were
“answerable for the balance, but that he had no objection to their paying it and taking charge
“of the villages.”

“On an attentive consideration of all the circumstances, the long period they had been in
“possession and the uncertainty of there being any just demand against them, the Board feel
“satisfied that to confirm the sale of these sub-divisions might be inflicting on the holders of them
“a deep private injury which the circumstances of the case did not call for, and in their opinion
“would not have warranted, and with the view of preventing the like injury, and injustice to
“other sub-division holders they deemed it proper to direct that if the Mootahdar would not
“enter into an arrangement to pay the balance* due upon his Mootah
“within a reasonable time, one of the sub-divisions which he had
“reserved for himself should be advertised for sale. On the 5th Ultimo Mr. Maclean forwarded

* 3,405-9-5.

In Cons., 10th July 1834.

“an advertisement for the sale of three sub-divisions to avoid the in-
“convenience which might arise in the event of the proceeds of the
“sale of one of them proving insufficient to cover the balance. The sale of these sub-divisions is
“advertised to take place on the 15th Instant but the Collector has informed the Mootahdar that
“in the event of his giving proper security for payment within a reasonable time the sale would
“not take place.”

“The Collector in his letter of the 14th June observes that” “the Mootahdar would naturally

In Cons., 23rd June 1834.

“object to the sale of any of the sub-divisions reserved in his own or
“in the names of his relations and it is not likely the Board would
“authorize this step, having in the first instance directed him to meet the wishes of the Mootahdar
“himself regarding the sub-divisions, which should first be put up to sale.” “The Board as
“Mr. Maclean correctly observes did intend to meet the wishes of the Mootahdar as far as was
“just, and practicable, but they did not mean to lend their countenance, in endeavouring to
“meet his wishes, to any act even of doubtful expediency, much less to one, in their opinion, of
“positive injustice. The Board feel satisfied that the holders of the sub-divisions of Pounjoor
“and Naikoonapet would if their Statements were correct, and there is no reason to disbelieve
“them, have been deeply injured by the confirmation of the sale. Mr. Maclean observes that
“the remedy of the aggrieved party was against the Mootahdar, but what redress could they
“have obtained. The Sub-divisions the land which they had held for some years having been
“sold for an arrear of revenue, they could never regain by any proceeding against the Mootahdar,
“and it is perhaps a matter of considerable doubt if they could even have recovered the purchase
“money considering that under the existing Regulations the private sale and transfer would
“have been viewed by the Courts as an illegal and unauthorized transaction.”

“It was a sense of justice to the holders of the Sub-divisions of Pounjoor and Naickoonapet
“which induced the Board to annul their sale, and the contumacious refusal of the Mootahdar
“to pay the balance and the intention of avoiding injury and injustice to other sub-division
“holders forced the Board to the alternative of advertising for sale his own sub-divisions. The
“sale of these they were competent to have directed in the first instance in preference to those
“which were sold, had not the course which was followed been adopted to meet the Mootahdar’s
“wishes as far as they were just and reasonable, and the Board thought, and still think that
“those holders of sub-divisions who without question, or doubt had withheld their payments
“from the Mootahdar were those who deserved most to forfeit their right, but the case in the
“Board’s opinion became materially altered when the sale was made on a demand by the
“Mootahdar which there was reason to think was greatly exaggerated if not entirely fictitious,
“and was met by a positive denial by the other party.”

181. The following letter was also addressed to the Chief Secretary to Government under
date 11th September.

“With reference to Mr. Bruce’s letter of the 4th Ultimo, I am directed by the Board of

To the Chief Secy., in Cons.,
11th Sept. 1834.

18th in Cons., 28th Aug. 1834.
26th Aug., in Cons., 4th
Sept. 1834.

“Revenue to request that you will submit for the consideration and
“orders of the Right Honorable the Governor in Council the accom-
“panying letters from the Collector of Chingleput, reporting the
“steps taken by Appa Row Moodelly for the liquidation of the balance
“due to Government upon his Mootah of Anicut.”

“In his letter of the 18th Ultimo Mr. Maclean reported that of the balance of Rupees
“3,424-13-7 due by Appa Row Modelly Rupees 2,744-2-10 had been paid, leaving Rupees
“680-10-9, for the payment of which the Mootahdar had given security.”

“The Collector now reports that Appa Row has tendered the village of Vadaputnum [the
“only portion of the Mootah remaining in his possession] to Govern-
ment in full of the abovementioned balance of Rupees 680-10-9.”

Para 5.

“The actual produce of the village on an average of 34 Fuslies is stated to be Rupees 321-9-3
“the sub-division assessment is Rupees 308-14-11. The Collector re-
ports that tho’ of late years there has been a falling off in the

Para 3.

“revenue of it, owing to the adverse nature of the seasons, and the
“want of proper management as regards the keeping of its reservoirs &c. in good repair, yet it
“is susceptible of great improvement, and will amply repay the purchase money.”

Para 4.

“Under these circumstances the Board recommend that the Collector may be authorized to
“assume the village and write off the amount due upon the Anicut Mootah Rupees 680-10-9
“agreeably to the request of the Mootahdar. The price to be paid is somewhat more than two
“years revenue, but it may be remarked that the sum due by the Mootahdar is a balance of
“interest, and not of Peshcush.”

182. The following order was passed by Government under
date 19th September.

In Cons., 25th Sept. 1834.

“Considering that the remaining balance of Rupees 680-10-9 due by the Mootahdar of
“Anicut is entirely on account of interest, and adverting to the un-
favorableness of the late seasons, and also to the great lapse of time
“since application was made to the Collector for a sub-division of the
“Mootah, and the disadvantage arising to the Mootahdar from the delay in adjusting the
“assessment on the sub-divisions, the Governor in Council is pleased to accept the surrender of
“the village of Vadaputnum in lieu of payment of the above demand which will accordingly be
“written off.”

Minutes of Cons., 19th Sept. 1834.

183. A copy of the foregoing correspondence was transmitted to the Collector on the 25th
September.

RELATIVE TO THE MOOTAH OF PANDYANELLORE THE SALE OF WHICH FOR ARREARS OF REVENUE WAS CONFIRMED BY GOVERNMENT.

184. Under date the 9th June the following letter was addressed to the Chief Secretary to
Government.

To the Chief Secy., in Cons.,
9th June 1834.
Board's letter, 10th in Cons.,
10th March 1834.
Collr.'s do., 16th in Cons.,
23rd April 1834.
Board's do., 29th in Cons.,
29th May.
Collr.'s do., 31st May, in Cons.,
9th June.

“I am directed by the Board of Revenue to request you will
“submit for the consideration and orders of the Right Honorable the
“Governor in Council the correspondence noted in the margin rela-
“tive to the Mootah of Pandeyanellore in the District of Chingleput.”

“It will be in the recollection of Government that the Proprietor of the Mootah of Pandeya-
“nellore after the sale of the Estate on the 30th September last, failed to fulfil the conditions
“prescribed by Government viz. that in the event of 3rds of the arrears
“due upon it being liquidated on or before the 30th of November last
“the sale of the Estate should not be confirmed. The Government
“were accordingly pleased to confirm the sale under date the 31st December last.”

Extract Minutes of Cons.,
22nd Novr. 1832.

“On the 23rd January the Board received a Petition from V. Dasa Pillay alleging that he
“had, in conformity with the orders of Government tendered to the
No. 89 of 1834.

“Collector 3rds of the amount of arrears due upon the Estate before
“30th November, but that he declined to receive any amount less than the whole. The Board
“transmitted this petition to the Collector for report. The Collec-
tor in answer brought to the notice of the Board circumstances with
“which he had left them wholly unacquainted in his previous com-
“munications. It appears that the Collector on the 24th of August
“last received a letter from the Zillah Judge forwarding an Extract
“from the Proceedings of the Provincial Court directing that the balance of Kists on this
“Mootah should be received from the abovementioned Petitioner Dasa Pillay who was the lessee
“of the Mootah for a certain term of years, and that the Estate should be registered in the
“name either of Dasa Pillay or in Ramalinga Naidoo; thus setting aside the existing Registry
“in favor of Soobaroya Reddy. Mr. Maclean states that on the
“receipt of the orders of the Board to restore the Mootahs already
“sold provided 3rds of the balances outstanding against them were paid. Notice and adver-
“tisement were sent to Soobaroya Reddy the registered Proprietor. On the 30th of September
“Dasa Pillay remitted an Accountant General's Bill for Rupees 345, which was more than 3rds
“of the amount required, but it was declined on the ground that the order of the Provincial
“Court required the full amount of arrears to be paid before the Registry could take place, and
“the Estate was sold in consequence.”

Para 5.

“The Board in reply remarked that under the decision of the Provincial Court it appeared
“he was to look to Dasa Pillay for the collection of the balance due
“upon the Mootah that they therefore did not understand why the
“amount of the Accountant General's Bill already referred to was not
“received from Dasa Pillay; and why the Notice and Advertisement should have been sent to Sooba-
“roya Reddy and not to Dasa Pillay as it was admitted by the Collector that the Registry of Soobaroya
“Reddy had been virtually set aside. Even supposing that Mr. Maclean's construction of the order of
“the Provincial Court were correct that the payment of the whole balance was indispensable before
“Dasa Pillay's name could be registered. The Board conceived that it would only justify the non
“registry of Dasa Pillay's name till he had liquidated the full arrear, but did not justify the
“refusal to receive a portion of it from the very person whom he was instructed to consider res-
“ponsible for the whole, and that it was quite compatible with obedience to the order of the Pro-
“vincial Court to have received the portion that was tendered, which would under the orders of
“Government, have prevented the confirmation of the sale. Mr. Maclean was also requested to
“state why all the circumstances detailed in the letter from him under review were not before
“brought to the notice of the Board.”

To the Collr., 29th May 1834.
Para 2.

“Mr. Maclean in explanation, repeats that his impression was that Dasa Pillay's right to be
“registered under the orders of the Provincial Court was contingent on his payment in the first
“instance of the whole arrears of Kist due, and therefore he could not receive a portion only,
“and as the whole had not been paid he was led by the same consideration to send the notice
“and Advertisement to Soobaroya Reddy the registered Proprietor. Under this view also he had
“deemed it superfluous to bring the circumstances of the case to the notice of the Board.”

“The Board think Mr. Maclean acted very erroneously in this matter. It is not clear that
“Dasa Pillay's right to be registered as Proprietor under the orders of the Provincial Court
“depended as alleged by Mr. Maclean upon the payment of the full amount of arrears due upon
“the Estate but this was a consideration distinct and separate from the sale of the Estate. The
“Provincial Court had ordered the arrear to be collected from Dasa Pillay and to save the

"Estate from sale. Dasa Pillay fulfilled the condition laid down by Government by the payment of 3rds which Mr. Maclean declined to receive. The Board cannot understand how the Collector should not have been sensible of the necessity and propriety of laying the circumstances of this man's case before the Board at the time."

"Under the foregoing circumstances the Board submit for the orders of Government whether the sale of the Mootah should be annulled and effect given to the order of the Provincial Court."

In Cons., 7th July 1834.

185. The following order was passed by Government under date 4th July regarding the Estate mentioned in the foregoing letter.

"Had the Governor in Council been aware of the circumstances now brought to notice he would not have sanctioned the sale of this Estate. It appears that Dasa Pillay not only tendered payment of 3rds of the Jummah of the Estate within the appointed time, but subsequently transmitted to the Collector a sum sufficient to cover the whole demand against it. It is now ordered that the sale of the Estate which was purchased on account of Government shall be annulled on payment by Dasa Pillay of the balance for Fusly 1242. The Collector will then give effect to the order of the Provincial Court."

186. A copy of the foregoing correspondence was transmitted to the Collector on the 7th July.

PURCHASE OF ESTATES ON ACCOUNT OF GOVERNMENT.

187. The following letter was addressed to Government under date 18th September.

To the Chief Secy., to Govt.,
In Cons., 18th Sept. 1834.

31st Decr., in Dy. Cons., 2nd
Jany. 1834.

1st in Cons., 11th Sept. 1834.

	Purchase Money.
	RS.
Cotangolum	... 9,510
Madoor	... 2,500
Chalimbaidoo	... 1,700
Soorapet	... 900

"With reference to the concluding para of the orders of Government upon Mr. Bannerman's letter of the 26th December last, I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, reporting the purchase on account of Government of the 4 Mootahs noted in the margin, which were put up to sale on the 1st Instant for arrears of revenue due for the last two Fuslies, for the sums entered opposite each."

"It appears that the purchase money of two of these Mootahs, Cotangolum and Soorapet, somewhat exceeds the permanent Beriz on each, but under the explanation afforded in Para 3 of Mr. Maclean's letter, the Board recommend that the purchase of these, as well as that of the other two, may be confirmed."

	Permanent Beriz.
	RS. A. P.
Cotangolum	... 6,309 10 6
Soorapet	... 639 2 1

"The total amount of the arrears on account of which these 4 Mootahs were advertised for sale was Rupees 11,234-2-4 the amount of purchase money was Rupees 14,610 being Rupees 3,375-13-11 in excess of the arrears, which the Board recommend that the Collector may be authorized to distribute to the late Mootahdars in the proportions specified in Col. 17 of the statement which accompanies his letter."

"The Board have received Petitions against the confirmation of the sale, from the several Mootahdars, which are herewith submitted for the information of Government. The Petition of the Sooraput Mootahdar was forwarded to the Collector for his report which is also submitted. It is to be observed that not one of the Mootahdars whose Estates have been now sold have paid up the 3rd balance of the Peshcush

Nos. 921, 949, 950, 951, 952
and 953 of 1834.

From the Collr., 6th in Cons.,
11th Sept. 1834.

"of Fusly 1242 the collection of which was postponed under the condition that the whole amount, should be liquidated by the close of Fusly 1243."

In Cons., 9th Oct. 1834.

188. In reply we received the following Extract from the Minutes of Consultation under date 23rd September.

"The Governor in Council having had under consideration the above letter and the reports of the Collector of Chingleput referred to in it, with the Petitions of the Mootahdars, resolves to confirm the purchase of the Mootahs of Cotangolum, Madoor and Sooraput, on account of Government viz.

	Rs.
Cotangolum for	... 9,510
Madoor	... 2,500
Soorapet	... 900

"and authorizes the sums, surplus to the demands against them respectively; to be paid to the late proprietors, viz. Rupees 1,965-11-6 to the late proprietor of Cotangolum.

"Rupees 1,026-12-5 to Do. of Madoor
"Rupees 337-15-3 to Do. of Soorapet."

"Adverting to the petition of the late proprietor of Cotangolum the Governor in Council thinks it proper to call upon the Board of Revenue for explanation regarding the charge for maramut expenses objected to by him. He observes however that even should this charge be cancelled, and that on account of interest be remitted, as requested by the Mootahdar, the Iyen balance would still be so large as fully to justify the sale, particularly as the Mootahdar omitted to fulfil the condition upon which the Mootah was exempted from sale, last year, the postponed balance of Fusly 1242 being still undischarged."

"With respect to the Mootah of Salembaidoo, the Governor in Council desires that the delay in the sub-division of the Mootah, of which the late proprietor complains, may be explained."

189. The following letter was addressed to Government on the 10th November.

To the Chief Secy. to Govt.,
in Cons., 10th November 1834.

30th October, in Cons., 10th
November 1834.

Statement A, in letter from
the Collr., 1st in Cons., 11th
September 1834.

	RS.	A.	P.
Purchase money	1,700	0	0
Arrear	1,654	9	3

"With reference to Para 3 of the Minutes of Consultation dated the 23rd September last, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, and to recommend, under the explanation therein contained, that the purchase of the Chalimbaidoo Mootah on account of Government for Rupees 1,700, as reported in my letter of the 18th September, may be sanctioned, and that the Collector may be authorized to return to the Mootahdar the sum of Rupees 45-6-9, being the amount by which the purchase money exceeds the arrear for which the Mootah lately was sold."

"The Collector has been again called upon to supply the information required in the 2nd para of the Minutes of Consultation above referred to, regarding the charge of Maramut objected to by the late proprietor of Cotangolum."

In Cons., 22nd Decr. 1834.

190. The following order was passed by Government under date 19th December.

"The Governor in Council sanctions the purchase of the Mootah of Salembaidoo on account of Government for Rupees 1,700. The surplus Rupees 45-6-9 will be refunded to the late proprietor."

191. The following letter was addressed to Government under date 1st December.

To the Chief Secy. to Govt.,
in Cons., 1st December 1834.
22nd November, in Cons., 1st
December 1834.
In Cons., 9th Octr. 1834.

"With reference to my letter of the 10th Ultimo, I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, containing the explanation required in the 2nd para of the Minutes of Consultation dated the 23rd September last, regarding the objections urged by the proprietor of Cotangolum, against a demand for Maramut charges included in the balances on account of which his Estate was sold."

"Under the circumstances represented by Mr. Maclean, the Board consider that the late Mootahdar was justly liable to the charges for Maramut, to which he objects. The Government having already sanctioned the sale of this Mootah, in the Minutes of Consultation above referred to; and the return of Rupees 1,985-11-6 to the late proprietor, being the amount by which the purchase money exceeded the arrears due, it does not appear that any further orders are requisite."

WRITING OFF THE BALANCE AGAINST CERTAIN MOOTAHS WHICH HAVE BEEN PURCHASED ON ACCOUNT OF GOVERNMENT.

192. The following letter was addressed to Government under date 9th October.

To the Chief Secy., in Cons.,
9th October 1834.
25th Sept., in Cons., 9th Octr.
1834.
Streepermadoor.
Teroomungalum.
Oarickey.
Narasingapooram.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput enclosing a statement shewing the amount of arrears still due upon the Mootahs noted in the margin which have been purchased on account of Government."

"The purchase of the three first of these Mootahs was sanctioned by the orders of Government dated the 31st December last passed upon the Board's letter of the 26th of that month. The purchase of the Mootah of Narasingapooram was sanctioned by Government under date 6th April 1832. The balance due upon the 4 Estates which form the subject of the present reference amounts together with interest to Rupees 12,284-3-10, the greater portion of which is due on account of Fusly 1242."

"Adverting to the adverse nature of the season of Fusly 1242 and to the small sums at which these Estates were purchased by Government, the Board recommend agreeably to the suggestion of the Collector that the balances still due upon them amounting to Rupees 12,284-3-10 may be written off from the public accounts."

28th October, in Cons., 3rd
November 1834.

193. In reply we were informed that the Governor in Council was pleased to grant authority for writing off the balances against the Mootahs mentioned in the above letter amounting to Rs. 12,284-3-10.

194. A copy of the foregoing correspondence was transmitted to the Collector on the 3rd November.

195. The following letter was addressed to the Chief Secretary to Government under date 11th August.

To the Chief Secy. to Govt.,
in Cons., 11th August 1834.
31st July, in Cons., 11th
August 1834.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput reporting that Casava Naidoo, Zemindar of Streehari-cottah has intimated his intention to sell his Mootah, and expressed his willingness to part with it to Government for such a price as may be agreed upon, with reference to that which he expects to get from others."

"Under the circumstances represented by Mr. Maclean regarding this Zemindary the Board think that it would be a desirable acquisition to the Government, and they recommend therefore with reference to the concluding Para of his letter, that he may be authorized to treat with Casava Naidoo regarding the final terms upon which he will agree to transfer the property, and report the result of his negotiation."

In Cons., 20th Octr. 1834.

196. In reply the following order was passed by Government under date 14th October.

"The Governor in Council observes that this Mootah was not purchased by the Father of the present proprietor as stated by the Collector. It was presented to him by Government as a reward for his services as superintendent of Quit rent at Madras. It was calculated by the Board of Revenue that it would fetch a price, if put up for sale with the other Estates, equal to a half or at most a whole year's revenue, at the rate proposed for the permanent Assessment, that is to say Rupees 8,877-12-0 or Rupees 17,755-8-0. In confirming the Grant the Government observed that the exemption from the payment of any premium or purchase money would constitute the reward of this man."

"The Mootahdar now states that he has refused 35,000 Rupees for this property and the Collector's proposition is that it shall be purchased by Government at a higher price, he does not mention a precise sum but it may be presumed that he means not less than 40,000 Rupees."

"The profits of the proprietor have fallen off very much of late years, in the period from Fusly 1212 to 1229 including two bad years the Net profit on the average was Rupees 3,787 per annum, whereas in the period from Fusly 1230 to 1243 including also two bad years it was only Rupees 2,032. Taking the 5 years preceding Fusly 1242 thus excluding the bad seasons of Fuslies 1242 and 1243 the average profit was only Rupees 1,291. Considering this deterioration the causes* of which are not distinctly known, and it being doubtful therefore whether it admits of a remedy the Right Honorable the Governor in Council does not think it advisable to give a price for the Mootah so greatly exceeding its original valuation, and so much beyond what it has been usual to offer on the part of the Government for Mootahs exposed to public sale, and on the whole he deems it inexpedient at present to enter into any negotiation with the proprietor."

* NOTE.—It is stated in a Petition that one cause of the deterioration is that a principal source of revenue is almost exhausted the Jungles in which firewood was cut being nearly cleared.

197. A copy of the foregoing correspondence was transmitted to the Collector on the 20th October.

In Cons., 9th June 1834.

198. Under date 30th May we were furnished with the following Extract from the Minutes of Consultation.

"Read Petition dated 20th May 1834 from Sawmy Reddy the late Proprietor of the Mootah of Gheredarapooram in the Chingleput District and the former Petition dated 1st April 1833 therein referred to."

Minutes of Cons., 30th May 1834.

"It appears that the Petitioner was irregularly dispossessed of the Mootah of Gheredarapooram in December 1830 by order of the Provincial Court for the Centre Division, which order was finally reversed by the Suddr Udaulut in September 1832 and the Provincial Court was directed to cause the Mootah to be restored to his possession. The Collector being required by precept to register the Mootah in the name of the Petitioner, he called upon him to pay the balance which the intermediate possessor had allowed to accrue against it, upon which he applied to the Suddr Udaulut to order that he should be put in possession on payment of such balance only as might be due for the time it was held by himself. The Suddr Udaulut properly answered that he could not obtain possession without paying the arrear and that he might institute a suit against the parties who had held possession to his prejudice for the sum so paid. As he did not pay the arrear the Estate was sold and bought by Government for the sum of Rupees 360."

"The proceedings of the revenue authorities in demanding the arrear from the Petitioner and in selling the Mootah on his failing to pay within the time appointed were no doubt strictly according to law, and the Petitioner has no right to ask restitution of the Mootah. But the Governor in Council cannot but regard his case as one of peculiar hardship and as giving him a strong claim upon the liberality of Government. He was irregularly dispossessed of his property through an error of the Provincial Court and when he had succeeded in obtaining the correction of that error by an appeal to the Suddr Udaulut he was prevented from reaping the benefit of the decision in his favor in consequence of the Mootah having become charged with a heavy debt by the party who supplanted him in the possession who had been suffered by the Collector to enjoy its fruits without paying the Kists. The Petitioner observes with much force that it is unjust that he should be made to pay for the fault of the Collector, who ought to have attached the Mootah on the first failure, and by that means might have saved a considerable part of the produce."

"On the whole the Governor in Council deems it proper to order the Mootah of Gheredarapooram to be restored to the Petitioner from the commencement of the ensuing Fusly without any demand upon him for the time that he was out of possession."

199. The foregoing orders were communicated to the Collector of Chingleput under date 9th June.

REGARDING CERTAIN VILLAGES ORIGINALLY GRANTED ON SHOTRIUM TENURE TO ONE VENCATACHELLA JOSE WHICH CAME INTO THE POSSESSION OF GOPAUL SEEVARAM LATE VAKEEL TO THE EX-PEISHWA.

200. Under date the 4th March we were furnished with the following Extract from the Minutes of Consultation in the Political Department under date 28th February 1834.

In Cons., 17th March 1834.

"Read the following Petition from Gopaul Sevaram, late Vakeel of Peishwa."

Minutes of Cons., 28th Feby. 1834.

[Here enter 8th January 1834.]

"Ordered that the Petition of Gopaul Seevaram, No. 76 of 1834, be referred to the Revenue Department, where the subject of it will receive consideration."

"Ordered that the Petition No. 76 of 1834 be transmitted to the Board of Revenue with a request that they will call upon the Collector of Chingleput to report upon the tenure of the village in question and the parcel of land described as adjoining it, and to state in whose possession it now is, and by what title, and from what person or authority the title is derived, also the description, extent and value of the land."

Minutes of Cons., 4th March 1834.

201. With reference to the foregoing Extract we submitted the following letter to Government with a report from the Collector of Chingleput upon the circumstances attending the transfer of the villages in question, by name Vadagarum and Mahadevamungalum, which the Petitioner requested to be allowed to exchange for lands in the Poonah Country and which came into the possession of his predecessor, from whom he states that he inherited them."

To the Chief Secy., 18th in Cons., 18th Augt. 1834.

31st July, in Cons., 11th August 1834.

"It appears that the villages in question were granted originally on Shotrium tenure to one Vencatachella Josi by whose descendants they were transferred [one of them it is stated in donation, and the other by Mortgage] to one Janahdan Row who was succeeded in possession by his brother Nagojee, Vakeel of the Ex Peshwa, and predecessor to the Petitioner Gopaul Sevaram."

"The villages were attached by the Collector when in possession of Nagojee in 1808, who petitioned Government in consequence, upon which occasion the correspondence noted in the margin passed between the Government and the Board. It is remarkable that in his Petition* which is herewith submitted together with the correspondence for the information of Government, Nagojee expressly states that the villages in question were held by him in usufruct but not in donation, they having in point of fact been made over to Janahdan Row, in mortgage for a sum of money advanced by him to the heirs of Vencatachella Josi the original Grantee on condition of their being returned in the event of the money being repaid."

From Govt., 3rd in Cons., 8th September 1808.
To do., 5th in Dy. Cons., 10th January 1809.
From 11th in Cons., 20th February 1809. Para 19 to 22.
* Enclosure in a letter from Mr. Secretary Greenway, 3rd in Cons., 8th Sept. 1808. In Dy. Cons., 26th do.
From do., 25th October, in Cons., 10th November 1809.

"As it is undoubtedly inconsistent with the terms of a Shotrium tenure, that the Shotriumdar should be at liberty to alienate property so held, in toto, at his pleasure, and as it appears never to have been intended that the villages in question should be so alienated, but merely held as a security for debt, the Board do not think that the request of the Petitioner Gopaul Sevaram, to receive property in the Poonah Country in exchange for these villages, should be complied with."

202. The following order was passed on the above letter under date 29th August.

In Cons., 4th Sept. 1834.

"Under the circumstances represented in the foregoing letter, the Governor in Council does not consider it expedient to comply with the request of Gopaul Sevaram late Vakeel of the Peshwah as stated in his Petition No. 76 of 1834."

203. A copy of the foregoing correspondence was transmitted to the Collector on the 4th September.

CLAIM PREFERRED BY LAULMEEAH KHAN SOOBIDAR TO CERTAIN MAUNIUM LANDS
IN THE VILLAGE OF CADAPPAUKUM.

204. The following letter was addressed to Government under date 27th November.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, reporting upon a claim preferred by Laulmeeah Khan Soobidar of the 7th Company of the 1st Native Veteran Battalion, to certain Maunium Lands in the village of Cadappaukum in the Carangooly Talook."

"It appears that the lands in question which are described in Bernard's Survey Accounts as consisting of 20½ Cawnies measured with a rod of 24 feet, were originally enjoyed by one Aboobakur, from whom they descended to his son Madar Khan, who died in 1780, leaving a Widow and Son, [the present claimant Laulmeeah Cawn] who was then aged only 8 years. The widow went subsequently to reside at Arcot, leaving the management of the lands in the hands of a Gomashtha, who held them till Fusly 1219 [A. D. 1809]. Prior to Fusly 1219 the widow died; and the lands were assumed by the Zemindar of Soonambut in Fusly 1219, and retained in his possession until Fusly 1228; when they were resumed on the part of Government on whose behalf they have been managed, and to whom the produce has been credited, ever since."

"The title of Laulmeeah Kawn, whose employment in the army prevented him from bringing his claim to notice earlier, appears to be founded on a Mahzurnamah obtained by his father from the Cauzee of Madras, and upon the testimony of the Conicopoly and the oldest Inhabitants of the village. The Collector appears to consider his claim to be valid, and to entertain no doubt as to his identity, and the Board therefore recommend that the extent of ground specified in the Mahzurnamah which he has produced which is stated to be 8 Cawnies measured with a rod of 36 feet, may be made over to him. The extent is rather less than that entered* in Bernard's Account, being stated to be equal to 18 Cawnies measured by a rod of 24 feet, but the Collector observes that the difference may have been the result of accident in the general survey of the lands; and the Board do not consider that the validity of Laulmeeah's claim is affected thereby."

"The Board concur in the opinion expressed by the Collector in the concluding Para of his letter, that if the Government are pleased to authorize the restoration of these Maunium lands to Laulmeeah Kawn, it should be understood that he is not to prefer any claims to the proceeds already brought to the public account."

205. The following order was passed by Government under date 12th December.

"The Governor in Council understands that the present claimant Laulmeeah Kawn is represented to have left his village some time subsequent to the war of 1780 when he was 8 years of age and not to have returned until he appeared on this occasion. If this be the case, stronger evidence to his identity appears to be requisite than that of Inhabitants of the village who have had no opportunity of seeing him for about 50 years. The claimant should be required to account for himself during the whole period and particularly to shew when and where he enlisted in the Army. In what Corps he has served and how he was described in the rolls of those Corps. It is extremely improbable that in the course of his service he never had an

"opportunity of bringing forward his claims; when it is ascertained in what Corps he served, enquiry should be made whether any of those Corps was stationed in the District of Chingleput or in the neighbourhood while Laulmeeah Khan belonged to it. Resolved that the Board of Revenue be directed to instruct the Collector of Chingleput to make further inquiries on the above points."

206. A copy of the foregoing correspondence was transmitted to the Collector on the 18th December.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

Vide last General Report,
Para 178.
In Cons., 20th Feby. 1834.

207. In reply to our Proceedings under date 20th January 1834 we received from Government the following Extract from the Minutes of Consultation under date the 14th February.

"The Right Honorable the Governor in Council observes that a very large balance remained outstanding at the close of the Fusly the causes of which are not explained. He perceives however that nearly the whole amount was recovered by the middle of November last."

"A very great increase appears in the charges of the Salt Department which is not particularly accounted for. The increase is observed to be under the head of 'charges for purchase or manufacture' and it is presumed to be owing to the manufacture of Salt having been extended to meet the increased demand for exportation. The Governor in Council concludes that a considerable quantity of Salt remained in store at the close of the Fusly to supply future demands."

208. A copy of the foregoing was transmitted to the Collector on the 27th February.

IRRECOVERABLE BALANCES.

To the Chief Secy. to Govt.,
in Cons., 13th March 1834.

209. The following letter was addressed to the Chief Secretary to Government under date 13th March 1834.

"With reference to para 24 of their Proceedings dated the 15th November 1832, upon the management of the Extra sources of revenue in the Madras Collectorate for Fusly 1241, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, from which it appears that of the sum of Rupees 882-13-4 outstanding against the Meerassidars of Vulloor on account of Advances made to them for the manufacture of Salt in Fusly 1233 and classed as irrecoverable Rupees 549-15-10 have been realized and credited to the Collector of Madras, and Rupees 80-8-6 will be recovered by next month; the remainder amounting to Rupees 252-5-0 the Board recommend may be written off, under the circumstances stated by the Collector."

In Cons., 31st Jany. 1833.

	RS.	A.	P.
Total amount of balance	882	13	4
Deduct Recoverable	630	8	4
	252	5	0

	RS.	A.	P.
Amount entered as irrecoverable in Para 24. Proceedings 15th November 1832...	1,605	9	7
Deduct recoverable	630	8	4
	975	1	3

"The amount of irrecoverable balances of Extra revenue in the Madras Collectorate outstanding at the close of Fusly 1241 regarding which no orders were passed in the Minutes of Consultation forwarded to the Board under date 25th January 1833, is thus reduced to Rupees 975-1-3, which the Board beg to recommend that the Collector of Madras may now be authorized to strike off from his accounts."

"With reference to the concluding para of the above mentioned Proceedings, I am directed to request that you will submit to Government the accompanying letters from the Collector of

In Cons., 29th April 1833.

In Cons., 21st Novr.

Proceedings, 15th Novr. 1832. Para 22.

In Cons., 30th July 1832.

In Cons., 27th Augt. 1829.

Statt. in letter from the Collr., 22nd in Cons., 29th April 1833.

Sanction requested for writing off Rs. 596-7-5.

Minutes of Cons., 21st March 1834.

In Rev. Cons., 24th do.

GRANT OF LAND FOR THE SUPPORT OF A CHOULTRY AND A BRAMIN SCHOOL SITUATED IN THE VILLAGE OF OOCERRY.

To the Chief Secy. to Govt., in Cons., 1st Sept. 1834.

From the Collr. of Chingleput, 24th Augt., in Cons., 4th Sept. 1828.

To do., do., 15th in Cons., 15th do.

From do., do., 24th in Cons., 26th Oct. 1829.

To do., do., 16th in Cons., 16th Novr. do.

* No. 821 of 1834.

In Cons., 13th Augt. 1829.

From the Collr., 21th Augt. in Cons., 4th Sept. 1828.

From the Ag. Collr., 24th in Cons., 26th Oct. 1829.

210. Sanction for writing off the balances mentioned in the foregoing letter was granted under date 21st and communicated to the Collector under date 24th March.

211. The following letter was addressed to the Chief Secretary to Government under date 1st September.

"I am directed by the Board of Revenue to transmit for the consideration and orders of Government with the correspondence noted in the margin, the accompanying Petition* presented on behalf of one Veerabudra Modelly, and to recommend that the application therein contained for grant of land, to the extent authorized by the rules sanctioned by Government under date the 11th August 1829, for the maintenance of a Choultry and a Bramin School may be complied with."

"The Establishment is situated in the village of Oocherry in the Chingleput District and on the road from Madras to Arcot, and from Conjeveram to Arcot. It is reported by Messrs. Viveash and Cotton to be worthy of the support of Government and to be unobjectionable in point of situation."

"The first application for a grant of land to the Choultry was forwarded by Mr. Viveash in 1828 with a recommendation that 20 Cawnies of Nunjah land in the village of Kalutoor should be assigned for its support. As this land, was subsequently stated by Mr. Cotton to yield a rent to Government of 365-15-6 per annum, the Board declined to recommend the Grant. The Petitioner now represents his desire to receive the extent of land to which Grants of this nature are restricted, viz., of a yearly value of 60 Rupees, and this the Board are of opinion he is entitled to receive on the condition that the Choultry be maintained in such a state in point of repair and Establishment as to afford such accommodation as Travellers derive from ordinary Choultries. It must be observed that the original cost of the establishment is stated to have been Rupees 17,500, and its annual expense Rupees 1,554, so that it would be unfair to make a condition of the grant that it should be maintained on its present footing."

In Cons., 9th Oct. 1834.

212. Under date 30th September the following order was passed by Government.

"Though this application does not appear to be strictly according to the rules in respect to the situation of the Choultry, yet in consideration of its usefulness to the public, the Governor in Council is pleased to authorize the proposed grant of land bearing an assessment of 60 Rupees per annum towards its maintenance, to be enjoyed so long as the Choultry affords the same accommodations as are usually afforded to Travellers at ordinary Choultries."

213. A copy of the foregoing correspondence was transmitted to the Collector on the 9th October.

DUTY LEVIED ON CLOTH AND PAPER MANUFACTURED BY THE PRISONERS IN THE JAIL AT CHINGLEPUT.

To the Chief Secy. to Govt., in Cons., 27th Jan. 1834.
20th in Cons., 27th Jan. 1834.

214. Under date 27th January we submitted to Government a letter from the Collector of Chingleput, requesting instructions as to whether duty should be levied on Cloth and Paper manufactured by the Prisoners in the Jail at Chingleput, and whether any exemption should be made between those reserved for the use of the Prisoners, and Public Department, and those disposed of by sale or otherwise.

215. We observed that there appeared to be no reason why Goods manufactured by Prisoners, upon which duty is leviable, should be in any case exempted. The exemption we remarked, would probably affect the Sayer rents and would at least give the Government an undue advantage over individuals carrying on the manufacture of those articles.

216. In reply we were informed that the Governor in Council concurred in our opinion and resolved that the Goods manufactured by Prisoners, which were entered in the Tariff should be subject to duty.

217. A copy of the foregoing correspondence was transmitted to the Collector on the 17th February.

ON THE SUBJECT OF THE RATE OF MOHTURPHA TAX TO BE ASSESSED ON THE HOLDERS OF LICENCES FOR STORING TOBACCO.

To the Chief Secy. to Govt., in Cons., 9th Oct. 1834.

From the Collr., 24th April, in Cons., 5th May 1834.

To do., 5th in Cons., 5th do.

From do., 20th in Cons., 29th do.

To do., 29th in Cons., 29th do.

From do., 30th June, in Cons., 10th July do.

218. Under date 9th October we submitted to Government the following letter accompanied by the correspondence with the Collector of Chingleput noted in the margin, upon the subject of the rate of Mohturpha tax to be assessed on the holders of Licences under Regulation III of 1820, for storing Tobacco within 20 miles of the limits of the Madras Mettoos.

"The Collector under sanction from the Board has limited the number of Licences to 100 and the quantity of Tobacco to be stored under them, to 2,000 Maunds, these he proposes, until the close of the Current Fusly to divide into classes, making the holders of 40 of them pay Mohturpha at the rate of 1 Rupee per mensem and the holders of the remaining 60, at three quarters of a Rupee. The annual Collections at the above rates will amount to Rupees 1,020, which the Collector states is calculated not to exceed 10 per cent. of their profits. The Mohturpha

"rates so fixed the Collector states to be the same as are payable by Merchants in the District who have Warehouses of Gruff Goods."

"Under the explanation contained in Mr. Maclean's letter of the 30th June last, and as the License holders have consented to the levy of the tax The Board recommend that the measure may receive the sanction of Government."

In Cons., 20th Octr. 1834. 219. The measure recommended in the above letter was sanctioned by Government under date 17th October.

220. A copy of the foregoing correspondence was transmitted to the Collector on the 20th October.

CHARGES INCURRED FOR THE POLICE ESTABLISHMENT.

To the Chief Secy. to Govt., in Cons., 24th April 1834. 221. The following letter was addressed to Government under date 24th April.

"With reference to Mr. Wheatley's letter of the 23rd April 1833, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, and to recommend that sanction may be granted for the disbursement of Rupees 308-9-6, on account of Charges incurred for the Police Establishment in his district, in excess of the amount of the Moyenzabtah which was in force until the end of April 1833."

In Dy. Cons., 1st May 1834. 222. Sanction for the charge recommended above was granted by Government under date 29th and a copy of the foregoing correspondence was transmitted to the Collector on the 30th April.

RESUMPTION OF THE SHOTRIUM VILLAGE OF MALEPAUKUM.

To the Chief Secy. to Govt., in Cons., 8th Decr. 1834. 223. The following letter was addressed to Government under date 8th December.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Chingleput regarding the balances outstanding against the Shotrium village of Maulepaukum in the Ootramaloor Talook of that District."

"This village is at present held in the joint names of Veerasawmy Iyengar, Seenevassa Iyengar and Raghoonada Iyengar, the former being the son, and the two latter, Nephews of Casava Iyengar to whom it was confirmed as Naut Shotrium by Government Purwanah dated 31st August 1802. It was first attached in Fusly 1232 on account of an arrear due upon some Meerassy lands, the property of the above mentioned Shotriumdars in the village of Cooteyalum in the Carangooly Talook. This balance with some others was adjusted in Fusly 1234, but arrears having accrued in the interim upon the village of Malepaukum, it was continued under attachment until Fusly 1241 when it was restored to Veerasawmy Iyengar, on his giving security and engaging to pay up the balance then due, by the month of February 1243, together with other Current Kists."

"In the fulfilment of this agreement it is stated that Veerasawmy Iyengar failed, and it was in consequence found necessary to attach the village again at the commencement of the present Fusly. The balance due for the period when the village was under attachment prior to

"Fusly 1241 amounts to Rupees 740-8-0 since which arrears have accumulated under the Shotriumdar's management in Fuslies 1242 and 1243, amounting to Rupees 1,567-4-10, making the total amount due to Government Rupees 2,307-12-10. The annual Beriz on the village being 875-13-5."

"The Board do not consider the claims of the Shotriumdar to a remission of the balance which accumulated whilst the village was under attachment, and to credit for the amount of the proceeds carried to account in liquidation of the balance due on the Meerassy lands in Cooteyalum, to be deserving of notice. Neither does there appear any reason to expect that, having already failed in one engagement he would be punctual in the fulfilment of another which he wishes to be allowed to enter into for the payment of the balance due for Fuslies 1242 and 1243."

"The Board authorized the Collector to allow the Shotriumdar two months for the liquidation of his arrears, which period has now expired without, as it would appear, his having made any effort for that purpose. Under these circumstances the Board recommend that the village of Malepaukum may be resumed on account of Government and the arrears amounting to Rupees 2,307-12-10 written off to Profit and Loss."

In Cons., 18th Decr. 1834. 224. Under the circumstances represented in the above letter the Governor in Council under date 16th December ordered the Shotrium of Maulepaukum to be resumed.

225. A copy of the foregoing letter and of the order of Government was transmitted to the Collector on the 18th December.

RESUMPTION OF THE SHOTRIUM VILLAGES OF MALLECOTTYOOR, NULLUMBAUKUM AND MOOROOGAMUNGALUM.

To the Chief Secy. to Govt., in Cons., 18th August 1834. 226. Under date 18th August we submitted for the consideration and orders of the Right Honorable the Governor in Council the following letter with one from the Collector of Chingleput, recommending for stated reasons, the resumption on the part of Government of the Shotrium villages of Malecottyoor, Nullumbaukum and Mooloo-gamungalum.

"The abovementioned are three out of the 8 villages alluded to in my letter of the 11th Instant regarding which the Collector reported under date the 6th Ultimo that arrangement had been made with the Shotriumdars by which he hoped to collect the balances due upon them by the close of the Fusly."

"The present incumbent is Cawmautchyummam, widow of the last Shotriumdar Gopaula Iya, to whom she was allowed to succeed under authority from Government dated 20th July 1832 with a distinct understanding that the villages were to revert to Government on her demise, and under an obligation to make an allowance for the subsistence of Audeyummam, widow of the son of Sooba Sastree the adoptive father of Gopaula Iyah; both Sooboosastree's sons died before their father."

"It appears from Mr. Maclean's present report that Caumatcheyummam has wholly failed in paying off the balances due up to Fusly 1242, within the last Fusly, according to the written engagement entered into by her. Neither has she made any effort to discharge the Kists of Fusly 1243; but has left the District for Combaconum. She is represented moreover as quite incapable of paying the arrears, or of managing the villages."

"Under these circumstances the Board recommend that the villages should be immediately resumed and the balances due upon them amounting to Rupees 850-2-0 written off to Profit and Loss. But as it would appear from the orders of Government alluded to above that the continuance of the villages to Caumautcheyummam, was intended for her subsistence, and that of the other widow for life, they recommend that they may be allowed a pension of 10 Rupees for their support, to be divided in the proportion of 6 Rupees to the former and 4 Rupees to the latter. The Pensions recommended by the Collector exceed the average net profit of the village by Rupees 4 but the Board consider that 4 Rupees monthly to Audyummah is sufficient and at this rate the yearly payment will fall short of the average income from the village in the sum of Rupees 8."

In Cons., 4th September 1834. 227. The following were the orders passed by Government on the above letter under date 29th August.

"The Government have repeatedly declared that every Shotrium by the condition of its tenure is liable to resumption and forfeiture on failure of payment of the favorable rent at which it is allowed to be held. In this case the rent has been in arrear for a series of years and it appears that the female in whose name the Shotrium stands has not the means of discharging the balance and is incapable of managing the villages, the resources of which are likely to become deteriorated in consequence. Under these circumstances the Governor in Council resolves to authorize the Collector to resume the villages as forfeited by the default of the Shotriumdar, and to write off the balance of Rupees [850-2-0] Eight hundred and fifty, Annas two, to profit and Loss."

"Considering that the villages have lapsed to Government by forfeiture there is no necessity for granting an allowance to the late incumbent Caumautcheyummam but under all the circumstances of the case the Governor in Council deems it advisable that a pension of 10 Rupees per mensem should be allowed to her for the support of herself and the widow Audyummam with whose maintenance she has hitherto been charged. Resolved accordingly that the Grant of a pension of 10 Rupees per mensem to this person be recommended for the sanction of the Governor General of India in Council."

In Cons., 16th October 1834. 228. The following Extract from the Minutes of Consultation was received from Government under date 30th September.

Minutes of Cons., 10th Sept. 1834. "Read the following letter."

"I am directed by His Excellency the Right Honorable the Governor General of India in Council to acknowledge the receipt of your letter dated the 12th Instant, forwarding Minute of Consultation and recommending the grant of a Pension of 10 Rupees to Caumautcheyummam the late possessor of a Shotrium which she has now forfeited by failure of the payment of rent settled upon it."

"In reply I am desired to acquaint you that His Lordship in Council approves the measure which the Right Honorable the Governor in Council proposes to adopt in this instance and sanctions the grant of a pension to the extent of 10 Rupees per mensem, but His Lordship in Council is of opinion that means should be adopted by the Collector of the District for securing to the other widow named Audy Ummal one third of the pension or whatever other portion of it may be considered to be equitably her due."

"Ordered that the above letter and the resolution of this Government under date the 29th Ultimo be communicated to the Board of Revenue for their information and guidance."

"The Board of Revenue will give their attention to the suggestion of the Right Honorable the Governor General in Council for securing to the widow Audy Ummaul an equitable portion of the pension of 10 Rupees now granted."

229. A copy of the foregoing was transmitted to the Collector on the 16th October with the necessary instructions on the subject.

WRITING OFF CERTAIN BALANCES AGAINST THE SHOTRIUM VILLAGES OF POOLEYTOOR AND MULLAPAUDY.

To the Chief Secy. to Govt., in Cons., 10th March 1834.

26th February, in Cons., 10th March 1834.

230. Under date 10th March we submitted to Government a letter from the Collector of Chingleput on the subject of certain balances against the Shotrium villages of Pooleyoor and Mullapaudy.

231. We observed that the Shotrium tenure had been annulled and that the balances proposed to be written off had occurred previously while they were under attachment and amounted to Rupees 600-15-4* and under the Collector's explanation we recommended the sanction of Government to be granted for their being cancelled accordingly.

	Rs.	A.	P.
Pooleyoor	97	7	4
Mullapaudy	503	8	0
	*600	15	4

Minutes of Cons., 21st in Cons., 24th March 1834.

232. The Governor in Council was accordingly pleased to authorize the sum of Rupees (600-15-4) Six hundred, Annas fifteen and Pice four to be written off as recommended by us.

233. A copy of the foregoing correspondence was transmitted to the Collector on the 24th March.

GRANT OF AUTHORITY FOR WRITING OFF THE BALANCE STANDING IN THE ACCOUNTS AGAINST THE SHOTRIUM VILLAGES OF TEROOPALAVENAM AND VONEPAUKUM.

To the Chief Secy. to Govt., in Dy. Cons., 26th June 1834.

234. The following letter was addressed to Government under date 23rd June.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, and to recommend that sanction may be granted for writing off the sum of Rupees 3,474-15-9 being the amount of a balance standing in the accounts against the villages of Teroopaulavanam and Vonebankum, from Fusly 1235 to 1243 at the rate of Rupees 386-1-9 per annum, on account of a portion of the lands formerly belonging to those villages which was transferred to the Dutch, consequent upon Mr. Smalley and Major Sim's report to Government dated the 5th December 1821."

In Cons., 7th July 1834. 235. The following order was passed by Government under date 4th July.

"The Governor in Council grants authority for writing off the balance abovementioned amounting to Rupees (3,474-15-9) three thousand four hundred and seventy four, Annas fifteen and Pice nine."

"The Board will be pleased to consider whether under the circumstances of the case the demand should not be struck out of the accounts."

236. A copy of the foregoing correspondence was transmitted to the Collector on the 7th July.

RESUMPTION OF THE SHOTRIUM VILLAGES OF TOTICAL, KALAMBAUKUM AND SEROOCALATOOR.

To the Chief Secy. to Govt., in Cons., 29th Decr. 1834.

237. The following letter was addressed to Government under date 29th December.

"I am directed by the Board of Revenue to request that you will submit for the considera-

From the Collr., 6th in Cons., 30th Octr. 1834.
To do., 30th in Cons., 30th do.
From do., 17th in Cons., 27th Novr. 1834.
To do., 27th in Cons., 27th do.
From do., 6th in Cons., 15th Decr. 1834.

"tion and orders of the Right Honorable the
"Governor in Council the accompanying corres-
"pondence with the Collector of Chingleput upon
"the subject of the Shotrium villages of Totical,
"Kalambaukum and Seroocalatoor, at present
"under attachment for arrears of Kists."

"These villages were attached in Fusly 1233 for an arrear of Rupees 1,118-9-0 whilst in
"possession of Soobaroya Moodelly the 2nd Grandson of the original grantee Casava Moodelly.

Balla Soobaroy Moodelly. } Sons of Vadachella Moodelly
Davesecamony Moodelly. } eldest Grandson of the origi-
nal Grantee.

Sawmenada Moodelly. } Sons of Soobaroya Moodelly
Chingelroya Moodelly. } 2nd Grandson.

Casava Moodelly. (Son of Kristnasawmy Mo-
delly 3rd Grandson.

Para 4.

"balances appear to have accumulated until at the close of the last Fusly, they amounted to
"Rupees 10,178-11-10."

"Balla Soobaroya Moodelly whose Minority expired at the close of Fusly 1243, has request-

Para 5.

"ed that the villages may be restored to him, with the remission of
"the balances outstanding upon them, promising in that event to pay
"the Kists for the future with punctuality."

"It appears that the terms* under which these villages were
"granted were by no means so favorable as those of the generality of
"Shotrium Grants; the Quit rent having been fixed at a sum very
"nearly equal to the averaget revenue of the 10 years preceding
"that in which the grant was made, the exercise of entire control
"over the affairs of the villages, and the Pagodas therein, having
"been apparently more the object of the original grantee than any
"pecuniary benefit to be expected from them. A small surplus
"however was realized under his management after payment of the
"Government Kists through the exertions made by him to encourage
"cultivation and improve the works of irrigation, but in consequence
"of the little attention paid to the affairs of the village whilst under
"the superintendence of Soobraya Moodelly the balance accrued, for
"which it was attached and the remainder which accumulated under Circar management is
"attributed by the Collector in part to the disastrous nature of the season of Fusly 1233 and
"subsequent unfavorable years, but perhaps even more to the state of decay into which the
"sources of irrigation were allowed to fall. In explanation of the
"latter cause the Collector observes "that there being no funds
"belonging to the Shotriumdar from which the expensive Maramut charges required for the
"reservoirs could have been defrayed, slight repairs only have been made of late years but the
"result as shewn in the statement submitted is not satisfactory." These repairs the Board
"think, as stated in their letter to the Collector of the 27th November last should have been
"performed in the first instance at the Circar expense, and the amount charged on the proceeds
"of the villages. Considering the circumstances under which the villages were originally grant-
"ed, namely the high amount of the Shotrium Beriz and that they were granted by this Govern-
"ment as a reward for public services and that nearly* 6,000 Rupees
"of the arrears which have accrued, have accumulated during the

* 5,965-12-6.

Para 7.

+ Pagodas 411.

Para 7.

Para 12.

"which it was attached and the remainder which accumulated under Circar management is
"attributed by the Collector in part to the disastrous nature of the season of Fusly 1233 and
"subsequent unfavorable years, but perhaps even more to the state of decay into which the
"sources of irrigation were allowed to fall. In explanation of the
"latter cause the Collector observes "that there being no funds
"belonging to the Shotriumdar from which the expensive Maramut charges required for the
"reservoirs could have been defrayed, slight repairs only have been made of late years but the
"result as shewn in the statement submitted is not satisfactory." These repairs the Board
"think, as stated in their letter to the Collector of the 27th November last should have been
"performed in the first instance at the Circar expense, and the amount charged on the proceeds
"of the villages. Considering the circumstances under which the villages were originally grant-
"ed, namely the high amount of the Shotrium Beriz and that they were granted by this Govern-
"ment as a reward for public services and that nearly* 6,000 Rupees
"of the arrears which have accrued, have accumulated during the

Para 9.

"belonging to the Shotriumdar from which the expensive Maramut charges required for the
"reservoirs could have been defrayed, slight repairs only have been made of late years but the
"result as shewn in the statement submitted is not satisfactory." These repairs the Board
"think, as stated in their letter to the Collector of the 27th November last should have been
"performed in the first instance at the Circar expense, and the amount charged on the proceeds
"of the villages. Considering the circumstances under which the villages were originally grant-
"ed, namely the high amount of the Shotrium Beriz and that they were granted by this Govern-
"ment as a reward for public services and that nearly* 6,000 Rupees
"of the arrears which have accrued, have accumulated during the

* 5,965-12-6.

"minority of the present claimant Balla Soobaroya Modelly and the remainder excepting Rupees.
"1,118-9-0, while the villages have been under the management of the Circar Servants, and
"considering also that due attention has not been paid to the care of
"the sources of irrigation, the Board think that the villages should
"not be withheld from Balla Soobaroya on account of these balances,
"and they recommend therefore that they may be made over to him
"on payment of 1,118-9-0 the amount on account of which they were
"originally attached, and that the remainder of the balance amount-
"ing to Rupees 9,060-2-10 may be written off to profit and loss."

"The accounts now submitted with the Collector's letter of the 6th October show a reduction
"in the amount of the abovementioned balance of Rupees 1,118-9-0 but
"this is explained by the Collector to have been caused by "a portion
"of the proceeds of fusly 1234 having been credited on account of
"that balance instead of appropriating the whole towards the liqui-
"dation of the arrears of the last mentioned year" this practice, which
"the Collector states to be not unusual in this District and one which has been followed in
"subsequent fuslies also, the Board consider very objectionable, and its discontinuance will be
"strictly enjoined for the future."

From the Collr., 6th Decr.
1834, in Cons., 15th do.

"The accounts now submitted with the Collector's letter of the 6th October show a reduction
"in the amount of the abovementioned balance of Rupees 1,118-9-0 but
"this is explained by the Collector to have been caused by "a portion
"of the proceeds of fusly 1234 having been credited on account of
"that balance instead of appropriating the whole towards the liqui-
"dation of the arrears of the last mentioned year" this practice, which
"the Collector states to be not unusual in this District and one which has been followed in
"subsequent fuslies also, the Board consider very objectionable, and its discontinuance will be
"strictly enjoined for the future."

238. The following order was passed by Government under
"date 13th January 1835.

"Considering the deteriorated state of these villages from the want of the necessary repairs
"to the Tanks, and the large expense which appears to be required in order to put them in a
"condition to yield a revenue equal to the Shotrium Beriz, and adverting to the reduced circum-
"stances of the present representative of the original Shotriumdar and the other members of
"the family, as stated in the correspondence submitted with this letter and with the letter from
"the Board dated the 5th instant No. 3, which has been this day under consideration, the
"Governor in Council is of opinion that it would be of no benefit to Balla Soobaroya to put him
"in possession of the villages on the terms proposed by the Board of Revenue, and that it would
"be positively injurious to the Ryots, whose prosperity depends upon the Tanks being repaired
"effectually and kept in good condition. It is therefore resolved that the villages shall be
"resumed on account of the balances standing against them and that authority be given for
"writing off the amount thereof being Rupees 10,178-11-10 to profit and loss."

239. A copy of the foregoing correspondence was transmitted to the Collector on the 19th
January 1835.

RESUMPTION OF THE SHOTRIUM VILLAGE OF KEELOTEWAKUM.

240. The following letter was addressed to the Chief Secretary to Government under date
11th August.

To the Chief Secretary to
Govt., in Cons., 11th August
1834.

To Govt., 10th in Cons., 10th
October 1833.

From 23rd Octr., in Cons.,
4th November 1833.

To the Collr., 13th in Cons.,
13th January 1834.

From 6th in Cons., 16th June
1834. No. 1129.

Do. do., do. No. 1135.
To 16th in Cons., 16th June
do.

From 28th June, in Cons.,
7th July do.

"With reference to the correspondence noted in the margin, I am
"directed by the Board of Revenue to request that you will submit
"for the consideration and orders of the Right Honorable the Governor
"in Council the accompanying correspondence with the Collector of
"Chingleput."

"In his letter of the 6th June last (No. 1128) Mr. Maclean reported the arrangements which had been made for the realization of the balances due upon 51 Shotrium villages entered in a statement which accompanied Mr. Cotton's letter to the Board dated the 28th February 1831. These comprize the 49 villages under attachment alluded to in the 2nd para of Mr. Bannerman's letter to Government of the 10th October last and two* others, which were not under attachment, which the Collector states will be liable to resumption under the orders of Government dated 25th October last unless the arrears due on them be paid off by the end of the Fusly."

From the Collr., 6th in Cons., 16th June.

Para 3.

"1.

To Govt., 10th in Cons., 10th March 1834.

* Poolleyoor.

Mullapaudy.

Para 4.

In Cons., 24 March 1834.

Para 5.

To. Govt., 23rd in Cons., 23rd June 1834.

† Teroopalavanum.

Ponebankum.

Para 4.

† In Cons., 7th July 1834.

"With regard to the remaining 49 villages, it appears that the arrears due on 17, have been realized in full, that arrangements have been made with the Shotriumdars of 8, by which it is expected that the balances due on them will be collected in the course of the Fusly, that the balances against two*, have been written off under orders of Government dated 21st March last and that three are the property of Minors, and will be reported upon hereafter. Balances against two† others were remitted under orders of Government dated the 4th Ultimo‡ the lands belonging to these two villages upon which the balances accrued are in points of fact the property of the Dutch Government as explained in Mr. Bruce's letter of the 23rd June last."

"There remain then 17 villages regarding which orders are required, and upon which the Collector has been instructed upon his own suggestion to submit separate reports thro' the Board for the consideration and orders of Government. His report upon one of them, the village of Keelottewaukum, is herewith submitted. This village is stated to have been granted by Nabob Abdulwalab Khan, in Fusly 1164 to one Ragavahcharry, who was succeeded in possession by his son Seenevasa Charry, who died in Fusly 1213 without issue. The village was attached in Fusly 1215 for an arrear of Rupees 813-6-11 and has remained under attachment ever since. All balances have been settled up to Fusly 1230, since which time arrears have accumulated to the amount of Rupees 2,463-9-9. The Shotrium Beriz pay-able to the Sirkar being Rupees 762-8-0."

"A claim to the village as heir to the last incumbent was advanced in Fusly 1227 by one Raghapaty Raugavah Charry, son of P. Veerapermall, which was opposed by Trimala Charry, who put in a claim on behalf of his son also named Raghavah Charry."

"The claims of both of these parties are grounded upon the assertion, that each of the claimants is the adopted son of Seenevassa Charry the late Shotriumdar but as this assertion does not appear to be substantiated by proof on either side the Board think that the claims should not be recognized, and, as the last incumbent Seenevassa Charry died without issue, they recommend that the Collector may be authorized to resume the village unconditionally on the part of Government and to strike off the balance of Rupees 2,463-9-9 which stands against it in the accounts."

In Cons., 21st Augt. 1834.

241. The following order was accordingly passed by Government under date 19th August.

"The Governor in Council observes that the village of Keelothiwaukum ought to have been resumed on the death of the original grantee Runga Charry to whom it was granted clearly on a life tenure. The successor of his son Seenevasa Charry appears to have been unauthorized. This person died without issue in Fusly 1213 A.D. 1802/3 and the Shotrium was sequestered in Fusly 1215 A.D. 1804/5, since which it has continued under the management of the Collector. The claims to this village which have been set up lately by opposite parties both alleging that they are heirs by adoption of the last possessor do not appear to be worthy of any consideration, for if either should succeed in establishing the fact of his adoption it would avail him nothing since the Shotrium is not hereditary and the last possessor held it without a valid title."

"The Governor in Council therefore resolves that the Shotrium shall be considered as lapsed and directs that the village be struck out of the list of Shotriums and added to the list of Government villages. The balance of Rupees [2,463-9-9] two thousand, four hundred and sixty three, Annas nine, and Pice nine will be written off."

242. A copy of the foregoing correspondence was transmitted to the Collector on the 21st August.

RESUMPTION OF THE SHOTRIUM VILLAGES OF KARENELUM AND HANOOMUNTAPOORAM.

243. Under date 14th August we submitted the following letter to Government with a report from the Collector of Chingleput upon the Shotrium villages of Karenelum and Hanoomuntapooram, in attachment for arrears of revenue.

"It appears that these villages were granted in 1797 as Naut Shotriums to the father of the present incumbents from whom they were attached in Fusly 1221 for a whole year's Kist, and have remained in attachment ever since; the balances due upon them having accumulated to Rupees 1,708-2-1 on Karenelum, and Rupees 2,080-13-6 on Hanoomuntapooram, the Shotriumdars appear to have made no exertions to regain possession of the villages, and in fact do not appear to be willing to resume charge unless the balances be remitted, an indulgence to which they do not seem to have the slightest claim. The Board beg therefore to recommend agreeably to Mr. Maclean's suggestion that these villages be resumed on account of Government and sanction granted for writing off to profit and loss the balances due upon each."

244. The following order was passed by Government on the subject of the villages mentioned in the above letter.

"The Governor in Council with reference to the Minutes of Cons., 29th Augt. 1834. sultation dated 25th October 1833 authorizes the resumption of these villages on account of Government and the remission of the balances due upon them to the end of Fusly 1242 viz., for Hanoomuntapooram Rupees 2,080-13-6 and for Karenelum Rupees 1,708-2-1."

245. A copy of the foregoing correspondence was transmitted to the Collector on the 4th September.

RESUMPTION OF THE SHOTRIUM VILLAGES OF POOYELAPAY AND PAULAVAUKUM.

246. The following letter was addressed to Government under date 6th November.

To the Chief Secy. to Govt.,
in Cons., 6th Novr. 1834.

From the Collr., 11th in
Cons., 21st July 1834.

Do., 26th July, in Cons.,
4th Augt. do.

To do., 25th in Cons.,
25th Augt. do.

From do., 27th Octr., in
Cons., 6th Novr.

"I am directed by the Board of Revenue to request that you will
"submit for the consideration and orders of the Right Honorable the
"Governor in Council the accompanying correspondence with the
"Collector of Chingleput regarding the Shotrium villages of Pooye-
"lapay and Paulavaukum at present under attachment for arrears of
"revenue."

"The first mentioned village, the permanent Beriz on which is Rupees 152-10-9 has been
"under management since Fusly 1233 in which year it was attached
"for an arrear of Rupees 101-3-0, and an arrear of 18-3-0 for fusly
"1229 which has since accumulated to Rupees 925-12-9 exclusive of
"the Shotriumdars proportion of Maramut charges defrayed by Government which amount to
"503-3-1 making a total balance of 1,428-15-1 the village is held in
"the names of three brothers, grandsons of the original grantee, to
"whom it is stated to have been given by the Mahomedan Government for maintenance the
"Purwanah under which it was granted is not forthcoming."

"Altho' the produce of past years does not shew a profit, such a result appears to be more
"attributable to a want of proper management and to the dissensions of the share holders, than
"to a deficiency of resources, the Collector observes that the lands of the village are watered by
"the Tank of Maullepaukum by means of a separate sluice, which has always been kept in repair,
"and the Maramut balance due by the Shotriumdars is the proportion of expense laid out in
"these repairs, which they refuse to pay. They promise to be regular in their future payments
"if the arrears be remitted; for which indulgence the Collector does not see sufficient grounds,
"and the Board concur with him in this opinion. One of the Shotriumdars by name Sooba Row
"is stated to have volunteered, so far back as 1830 to relinquish his share of the village in favor
"of the other shareholders or of the Government provided he was relieved from all concern
"therewith."

"The other village Paulavaukum, the Beriz of which is Rupees 234-11-7, was granted
"by the Mahomedan Government to the late Polaveram Moodoo-
"kistna Sastry for his maintenance and is at present held in the
"name of his son Poorna Sastry. The original Purwanah is stated
"to have been lost. The arrears upon this village, which was attached in Fusly 1231
"for Rupees 170-1-2 amount at present to 1,489-9-8 the means of irrigation are represented as
"abundant and certain, but owing to the Shotriumdars neglecting to
"incur a small expense to keep them in repair, the produce of the
"village whilst under his management appears to have fallen short* of the Kist payable to
"Government."

"The Board allowed the Shotriumdars of these villages two months to pay up the balances
"due by them, but it appears that the period prescribed has now
"elapsed without any indication of a wish on their part to do so, and
"the Board therefore recommend that the arrears outstanding against them may be written off,
"and that the Shotriums may be at once resumed on the part of Government."

"The amount recommended to be written off is as follows."

				Rs.	A.	P.
On account of Pooyeyloopay	..	..	..	1,428	15	1
„ Paulavaukum	..	..	..	1,489	9	8
Total	..	..	..	2,918	8	9

247. Agreeably to the recommendation contained in the foregoing letter the Governor in
"Council was pleased to order the resumption of the abovementioned
"villages and to authorize the balances due on each to be written off."

248. A copy of the foregoing correspondence was transmitted to the Collector on the
17th November.

RESUMPTION OF THE SHOTRIUM VILLAGE OF MANETOLUM.

To the Chief Secy. to Govt.,
in Cons., 18th Augt. 1834.

249. The following letter was addressed to the Chief Secretary
to Government under dath 18th August.

"I am directed by the Board of Revenue to request that you will submit for the orders of
"the Right Honorable the Governor in Council the accompanying
"letter from the Collector of Chingleput reporting upon the Shotrium
"village of Manetolum one of the 17 villages remaining under attachment for arrears, alluded
"to in para 4 of my letter of the 11th Instant."

"It appears that this village has been under attachment for arrears of Kist since Fusly 1229
"to the present time without any effort having been made on the
"part of the Shotriumdars to discharge the balance due which has
"accumulated to Rupees 961-6-9. The Shotrium beriz being Rupees 130-7-2. The village is
"stated not to be a profitable one which may be ascribed to the neglect of the Shotriumdar in
"abandoning the village, and not making any outlay for the improvement of the sources of
"irrigation belonging to it. With reference however to the circumstance stated in para 6 it
"was the Collector's duty to have made the expenditure, notwithstanding the Shotriumdar's
"withheld their assent the Collector expresses his opinion that, even if the arrears were to be
"remitted and the village restored to the Shotriumdars, agreeably to their request, they could
"neither keep the reservoirs in good repair nor pay their kists with regularity. The Board re-
"commend therefore agreeably to his suggestion that in default of payment of the arrears the
"village be resumed on account of Government and the amount due upon it be written off to
"profit and loss."

In Cons., 4th Sept. 1834.

250. The following order was accordingly passed by Govern-
ment under date 29th August.

"The Governor in Council authorizes the resumption of this village on account of the
"default of the Shotriumdar to pay the Kists and directs that the
"balances amounting to Rupees (961-6-9) Nine hundred and sixty
"one, Annas six and pice nine be written off to profit and loss."

251. A copy of the foregoing correspondence was transmitted to the Collector on the 4th
August.

RESTORATION OF THE SHOTRIUM VILLAGE OF PUTTECAUDOO TO THE SHOTRIUMDAR.

To the Chief Secy. to Govt.,
in Cons., 25th Augt. 1834.

252. Under date 25th August the following letter was forward-
ed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit for the consider-
"ation and orders of the Right Honorable the Governor in Council
"the accompanying letter from the Collector of Chingleput, reporting
"upon the Shotrium village of Puttecaudoo."

"This village, the beriz on which is Rupees 218-12-8 was attached in Fusly 1233 by the then Collector Mr. Smalley" on account of the refusal of the Shotriumdar to attend at the Huzzoor Cutcherry for the transaction of public business" and has remained under attachment ever since. There was only a balance of Rupees 81-10-10 due on account of Fusly 1229 when the village came under management. The arrears which have since accumulated amount to 903-13-3. The Board consider the reason given by the late Collector for the attachment of this village to be very insufficient, and they therefore beg to second the recommendation of the Collector that it should be restored to the Shotriumdar, on payment of the balance due for Fusly 1229 viz. Rupees 81-10-10 and that sanction should be granted for writing off the balance of 903-13-3 which has been incurred during the period that it was under the management of the Sirkar Servants."

253. The measure recommended in the foregoing letter was sanctioned by Government under date 29th August and communicated to the Collector on the 4th September.

RESUMPTION OF THE SHOTRIUM VILLAGE OF SEVAPUT.

To the Chief Secy. to Govt.,
in Cons., 27th Octr. 1834.

254. The following letter was addressed to Government under date 27th October.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Chingleput regarding the Shotrium village of Sevaput, at present under attachment for arrears of Kists."

"This village was attached in Fusly 1234 for an arrear of Rupees 111 due on account of the preceding Fusly. [The total beriz being Rupees 133], and has remained under management ever since. Of the parties in whose name it was registered on the death of the original grantee in 1819 the Collector stated in his letter of the 28th July last that one was dead, and the other two settled at St. Thomas' Mount, and Madras where they gained a livelihood by other means and had so entirely neglected the village that even previous to Fusly 1230 it was reduced to a state of great impoverishment. Notwithstanding all the efforts of the Sirkar Servants the arrears under attachment have increased to Rupees 747-7-8, which it appeared that the Shotriumdars had neither the means nor the inclination to make good. Under these circumstances the Board authorized the Collector to intimate to the Shotriumdars that in default of the payment of the arrears within two months, they would be prepared to recommend that the Shotrium be resumed on behalf of Government."

"From Mr. Maclean's letter of the 18th Instant it appears that the two parties above alluded to are dead, but that the eldest surviving member and representative of the family had appeared before him and voluntarily agreed to pay up the whole of the balance within the 15th Instant and in default of such payment to relinquish the village. The Collector states that he has failed in his agreement, and that he believes he has neither the wish nor the ability to discharge the arrear. The Board therefore beg to recommend that the conditions of his engagement be enforced, and that the village may be resumed by Government, and the arrears amounting to Rupees 747-7-8 written off to profit and loss."

255. The following order was passed by Government under date the 7th November.

"The Governor in Council is pleased to order that the Shotrium of Sevaput be resumed for default of payment of the Kists, and authorizes the balance outstanding amounting to Rupees 747-7-8 to be written off to profit and loss."

256. A copy of the foregoing correspondence was transmitted to the Collector on the 10th November.

REGARDING THE SHOTRIUM VILLAGE OF TANUMBAUKUM.

To the Chief Secy. to Govt.,
in Cons., 11th Sept. 1834.

257. The following letter was addressed to Government under date 11th September.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput reporting upon the Shotrium village of Tanumbaukum."

"It appears that this village, the annual beriz on which is 1,449-1-9 was originally granted to Kistnaje Pundit, a person employed under the Mahomedan Government, by Nabob Sattoolla Khan, and was divided soon after its alienation into 24 shares, only two of which are at present possessed by a descendant of the original grantee, by name Runga Row; the remaining shares being held partly by original sharers and partly by Mortgagees."

"From the statement which accompanies the Collector's letter it appears that there is a balance due to Government upon each individual share, the aggregate amount being Rupees 3,214-15-8 for the recovery of which 12½ shares have been lately attached, the portion due on which amounts to Rupees 812-0-8, the remaining 11½ shares, the balance on which is 2,402-15-0 have been under attachment ever since Fusly 1234 and the Collector states that the shareholders evince no real desire to discharge the arrears. Under these circumstances the Board think that the village should at once be resumed on the part of Government, and authority granted to the Collector for writing off the balance of 3,214-15-8 outstanding against it."

258. The following order was passed by Government under date 25th October.

"Although the present holding of this village in shares has not been sanctioned by Government it has been recognized and allowed by the local authorities long enough to give it the force of prescription. The Governor in Council therefore does not think it would be equitable to declare the forfeiture of the whole village for the default of some of the sharers. He observes in respect to the 6 shares which have been in the uninterrupted possession of the shareholders that with a trifling exception there is no balance of date prior to Fusly 1242 and for 3 of the shares the Kists for Fusly 1243 have been paid up, the total balance outstanding against the 6 shares being little more than the amount of the Government demand for half a year. These shares he thinks ought not to be forfeited provided the holders engage to pay the balances within a reasonable time. The balance against the 6 shares which were attached in Fusly 1234 and released in Fusly 1240 is more considerable, but it is observed that more than half of it accrued under Aumany management. The Balance for Fusly 1243 is inconsiderable and that for Fusly 1242 is much less than half the amount of the beriz for the year. Under all the circumstances the Governor in Council is disposed to allow further indulgence to these shareholders also on the condition of their making a satisfactory arrangement for the liquidation of their balances. The remaining shares must be resumed as forfeited, but considering the ill success of Aumany management hitherto and adverting to the suggestions of the Collector in the 10th para of his letter, the Governor in Council thinks it advisable that they should be made over to the remaining shareholders at the present rent making it a further condition of the indulgence now

"granted to themselves that they shall make good among them annually the whole Shotrium rent of the village. In the progress of the Survey this village should be regularly assessed and the quota of the whole Shotrium rent payable for each share should be duly adjusted."

259. A copy of the foregoing correspondence was transmitted to the Collector on the 6th November with the necessary instructions on the subject.

REGARDING THE SHOTRIUM VILLAGE OF KAVANIPAAKUM.

To the Chief Secy. to Govt.,
in Cons., 13th Novr. 1834.

260. The following letter was addressed to Government under date 13th November.

From the Collr., 29th July, in
Cons., 7th Augt. 1834.
To do., 14th in Cons.,
14th do.
From do., 27th Sept., in
Cons., 9th Octr. do.
To do., 27th in Cons.,
27th Octr. do.
From do., 7th in Cons.,
13th Novr. do.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Chingleput regarding the Shotrium village of Kavanipaukum."

"This village was granted as a Naut Shotrium in Fusly 1207 to one Raghava Charry, who is still alive. In Fusly 1235 it was attached in consequence of the refusal of the Shotriumdar to pay a sum of Rupees 1,067, being his share of certain tank repairs executed at the expense of Government. It has remained in attachment since that time and the total balance now due by the Shotriumdar on account of Maramut charges amounts to Rupees 1,429-6-10."

"As the Shotriumdar is stated to have been in the enjoyment of a tank Meerah of Pagodas 12-1½ per annum for the last 35 years, without ever having contributed any thing towards the repair of the tank since he obtained the village, the Board considered that his objection to bear his proportion of the charges incurred by Government was unreasonable, and they accordingly authorized the Collector to call upon him to make good the amount within a specified time, and to intimate to him, that in default of payment they would be prepared to recommend that his village be resumed. This has been done, and the time named by the Collector has expired, without the money being paid, or any notice taken by the Shotriumdar of the Collector's summons."

"The mode in which the proportion of charges demanded from the Shotriumdar was adjusted, as explained in Mr. Maclean's letter of the 7th Instant, appears to be fair and equitable, and is stated to be the same as is usually adopted in other Shotrium villages; and the Board cannot but consider the objections urged by the Shotriumdar against paying the sum due, viz., the circumstance of his not having been called upon to pay any thing when the Tank was repaired on a former occasion [which is explained to have occurred thro' inadvertence the demand being trifling] to be groundless, and unreasonable. They recommend therefore, as there appears to be no prospect of the balance being paid, that the Collector may be authorized to resume the village on the part of Government, and write off the amount of arrears Rupees 1,427-6-10, from his accounts."

In Cons., 1st Decr.

261. The following order was passed by Government under date 25th November.

"The Governor in Council is of opinion that the Shotrium of Kavanipaukum has become liable to forfeiture by the failure of the Shotriumdar to defray the charges incurred on his behalf for Tank repairs especially considering that he has been so long in the enjoyment of a

lank Meerah, but he is pleased to give the Shotriumdar a further warning before proceeding to his extremity. He directs therefore that the Shotriumdar be duly apprized that if within two months from this date the debt due by him on account of Tank repairs is not discharged the Shotrium will then be absolutely resumed."

262. A copy of the foregoing correspondence was transmitted to the Collector on the 1st December.

RESUMPTION OF THE SHOTRIUM VILLAGE OF CADAPAAKUM.

To the Chief Secy. to Govt.,
in Cons., 23rd Octr. 1834.

263. The following letter was addressed to Government under date 23rd October.

From the Collr., 19th in
Cons., 28th July 1834.
To do., 28th in Cons.,
23rd July do.
From do., 4th in Cons.,
16th Octr. do.
From do., 9th in Cons.,
16th do.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Hon'ble the Governor in Council the accompanying correspondence with the Collector of Chingleput, upon the subject of the Shotrium Village of Cadapaukum in that District at present under attachment for arrears of Peshcush."

"The circumstances under which this village was attached in Fusly 1228 for an arrear of Rupees 49, as stated in Mr. Maclean's letter of the 19th July last, were fully reported to Government in the Board's letter of the 22nd November 1827. On that occasion the Government were pleased to authorize the remission of the arrears which had accumulated from Fusly 1228 to Fusly 1237 inclusive which amounted to upwards of 6,000 Rupees, and the restoration of the village to the Shotriumdar on payment of the small balance for which it had been originally taken under management. The Collector was also authorized to make disbursements to the amount of Rupees 2,000 for the repairs of works of irrigation. The village was accordingly released from attachment but the management of it was left in the hands of the step Mother of the Shotriumdar, who has himself been for a long time resident in the Coimbatore District where he at present holds the Office of District Moonsiff."

"In Fusly 1239 the Shotrium again fell in arrears to the amount of Rupees 664-14-8 [the annual Beriz to Government being 782-15-4]. For this it was again attached in Fusly 1240, and has continued under the Collector's management ever since, and the balance, to the close of the last Fusly [1243] has accumulated to Rupees 2,217-10-11."

"Under date the 9th Instant the Collector forwarded translation of a Petition from the Shotriumdar in reply to a reference regarding the state of affairs in his village made to him thro' the Assistant Judge of Coimbatore, in which he requests that the arrears due by him may be remitted and that he may be allowed either another village or other lands rent free to the extent of the land in Cadapaukum which may remain after deducting such portion as is sufficient to pay the Government Beriz or that he may receive a pension equal to the Net proceeds, after deducting Government Kists, which the village yielded in 1802. It is almost needless to remark that considering the indulgence which the Shotriumdar has already met with from Government, and the little Interest he has evinced in the affairs of his village, the Board consider these requests quite preposterous. It is to be observed that in Fusly 1239 altho' the village yielded Rupees 535-12-11 the Shotriumdar paid only 118-8-0 on account of his Government Kists, clearly evincing that his default was owing to a want of inclination, and not of means to make good the demand of Government upon his village."

"With regard to his step mother, who the Collector reports, states that she holds the Shotriumdar's written authority for managing the affairs of the Shotrium, the Collector states that she has failed in the fulfilment of her promises to execute the repair of the tanks, having refused to make any arrangements for repayment of the expences thereof if incurred by Government under the sanction granted for that purpose in 1827. That she has done nothing towards the amelioration of the inhabitants, and that the disagreements between her and the latter are of a nature which appear to leave the village without a prospect of improvement so long as she exercises any influence over its concerns."

"Under these circumstances the Board are of opinion that the village should immediately be resumed on account of the balance due to Government and they therefore recommend that authority may be granted to the Collector for so doing, and that the arrears at present outstanding amounting to Rupees 2,217-10-11 may be written off to profit and loss."

"In his first communication on the subject Mr. Maclean reported that the step Mother had petitioned that the village might be resumed by Government and $\frac{1}{3}$ ds of the produce paid annually to her for her subsistence. Mr. Maclean considered that $\frac{1}{3}$ rd was more than the family had a right to expect, but he thought it preferable to give a small life pension. This measure he recommended for favorable consideration on the ground that the village seemed to have been given up by the Shotriumdar to his step mother, expressly for her subsistence. In his further report on the subject, he withdraws his recommendation on the ground of the Shotriumdar being in possession of a lucrative office under the Government and his being well able therefore to provide for the maintenance of his step mother. Considering that the present Shotriumdar is the son of the original grantee, that the Shotrium was given as a reward for his father's public services, and that it has been appropriated by him for the subsistence of his step mother the Board are inclined to view her case favorably, and they would recommend that a small life Pension should be granted out of the revenue of the village for her support. If the Government should concur in this opinion the Board will call upon the Collector to state the amount of Pension which he may consider proper to be allowed."

In Cons., 13th Novr. 1834. 264. The following order was passed by Government under date 11th November.

Minutes of Cons., 11th Novr. 1834. "The Governor in Council resolves that the village of Cadapaukum be resumed as a forfeiture on account of the heavy arrears which the Shotriumdar has again allowed to accumulate against it, which he directs to be written off, the amount being Rupees 2,217-10-11."

"As from the neglect of the Shotriumdar the village has been unprofitable to the family for many years there is no reason for making any allowance to him in consequence of the resumption of the village. But the Governor in Council will be prepared to take into consideration any recommendation which the Board of Revenue may offer for a moderate provision for the widow of the original Shotriumdar out of the revenue of the village."

To the Chief Secy., in Cons., 11th Decr. 1834. 265. The following letter was addressed to the Chief Secretary to Government under date 11th December.

"With reference to the orders of Government upon Mr. Stevenson's letter of the 23rd October last, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput and to recommend agreeably to the suggestion therein contained that a pension of 10 Rupees per mensem may be granted as a compensation for the resumption of the village of Cadapaukum, to Canacumall the widow of the original Grantee, for her life."

In Cons., 29th Decr. 1834.

266. The following order was passed by Government under date 26th December.

"The Governor in Council thinks it sufficient to grant a pension of 5 Rupees per mensem to the widow Canacummaul, being about the average of the surplus income derived from the village by the Shotriumdar during the 10 years before the attachment in Fusly 1228. This pension is accordingly authorized for the life of Canacummaul."

267. A copy of the foregoing correspondence was transmitted to the Collector on the 29th December.

RESUMPTION OF THE SHOTRIUM VILLAGE OF PORPUNTHAY.

To the Chief Secy. to Govt., in Cons., 25th Sept. 1834. 268. Under date the 25th September the following letter was forwarded to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput reporting upon the Shotrium village of Porpunthay in the Ootramaloor Talook of that District, at present under attachment for arrears of revenue."

"This village does not appear to have been registered in any one's name since the death of the original grantee W. Parasooram Modelly which took place in 1808. The right to possession has been disputed between his adopted Son Annattay Modelly, and his widow Pooryavanam-maul. The latter however was put in possession and Annattay Modelly having had recourse to the Civil Court obtained a decree in his favor. The widow appealed therefrom but the appeal was not brought to issue. The widow having in 1829 filed a Razeenamah to the purport that Annattay Modelly should possess the village, placing himself under the control of the widow during her lifetime."

"In Fusly 1233, the village was attached by order of the Courts on account of a debt contracted by the brother of the late Shotriumdar Parasooramah Modelly at a time when they lived together as an undivided family. On this account Rupees 259-15-0 were due in Fusly 1237 when it was taken under attachment by the Collector on account of an arrear of revenue at that time amounting to Rs. 1,345-2-5 which has since accumulated to Rupees 2,730-12-1. A balance of 2,243-11-5 due on account of Maramut charges, makes the total demand against this village amount to Rupees 4,974-7-6 the permanent beriz upon it being Rupees 687-10-10 per annum."

"It appears from the Collector's report that Annattay Modelly is utterly unable to defray the balance due to Government; having proposed when called upon, that a period of 14 years should be granted for that purpose. In fact, judging from the amount of annual produce as shewn in Para 9 of his letter it would appear absolutely impossible that the arrears could ever be paid off in addition to the current Kists. The Board recommend therefore that the Collector may be authorized to resume the Shotrium on account of Government and write off the balance outstanding against it, and also that sanction should be granted for payment of the sum of Rupees 259-15-0 when demanded, being the amount still due on account of the debt for which it was attached by order of the Courts in Fusly 1233."

Minutes of Cons., 7th in Cons., 13th October 1834.

269. The following order was passed on the above letter.

"The Governor in Council considers this Shotrium to be liable to forfeiture on account of the large balance which has been suffered to accrue against it, and resolves that it be resumed accordingly. The Shotrium being resumed no demand need be made for the arrears of Kists

nor for the balance on account of Maramut expences. The resumption being made in consequence of forfeiture by a failure of the essential condition of the tenure of the Shotrium there appears to be no reason why Government should pay the balance due upon a decree or order of Court."

270. A copy of the foregoing correspondence was transmitted to the Collector on the 13th October.

RESUMPTION OF THE SHOTRIUM VILLAGES OF NETEARUMBAUKUM AND CADAMALAPOOTOOR.

To the Chief Secy. to Govt.,
In Cons., 30th Jany. 1834.

271. The following letter was addressed to Government under date 30th January 1834.

From the Collr. of Chingleput,
18th in Cons., 25th Sept. 1826.

To Govt., 22nd in Cons.,
22nd Novr. 1827.

From do., 7th in Cons.,
13th Decr. 1827.

21st in Cons., 30th Jany. 1834.

"With reference to the correspondence noted in the margin, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, reporting the death of Daumoodara Pillay, Shotriumdar of Netearumbaukum and Cadamalapootoor, on the 6th December."

"The deceased was the adopted son of the widow of Cothundarama Pillay, Son of Terovengada Pillay, to whom the Shotrium was originally granted under a Purwanah from Government dated 31st August 1802. His right to succeed to the Shotrium in virtue of his adoption, was recognized by Government under date 7th December 1827. Since his death, the Collector states that he has received Petitions from his brother Custoor Rungapillay, and from his adoptive mother Ummanee Ummal, the former of whom claims to succeed to the Shotrium under a Will executed by Damoodara Pillay, and the latter requests that the Collector will register the villages in her name until she may be able to adopt another son to take possession of them."

"The Board concur in the opinion expressed by the Collector, that all right and title to these villages has ceased with the late incumbent Daumoodara Pillay, and they accordingly recommend that the Collector may be authorized to strike them off from the list of Shotriums and incorporate them with the Aumance villages."

"Should the suggestion of the Collector in regard to the allowance of a pension for the subsistence of the adoptive mother of the deceased, and the widow of the original grantee, Trevengada Pillay, be approved of by Government the Collector will be desired to state what amount may be considered adequate to that purpose, with reference to the resources of the property from which they have heretofore been supported."

272. The following order was passed by Government on the above letter.

"The Right Honorable the Governor in Council concurs in the opinion of the Board of Revenue and the Collector of Chingleput that this Shotrium is to be considered as having escheated to Government on the death of the late possessor Damodara Pillay, and directs that the villages composing it be assumed on account of Government."

"The Board will instruct the Collector to suggest what he thinks will be a suitable allowance for the support of the widow of the original Shotriumdar and the adoptive mother of the deceased."

To the Chief Secy. to Govt.,
in Cons., 8th May 1834.

273. We addressed the following letter to Government under date 8th May.

"With reference to the 2nd para of the Extract from the Minutes of Consultation under date the 14th February last, I am directed by the Board of Revenue to request you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput proposing suitable allowances to certain members of the family of Cothundarama Pillay the deceased Shotriumdar of Nettarumbaukum and Cadamalapootoor amounting in the aggregate monthly to Rupees 21 or annually to Rupees 252."

"It will be observed that it is now proposed to include Nagathummal the mother of the original Shotriumdar who was overlooked in the former communication received from Mr. Maclean who was not then aware of her existence. The Board concur with Mr. Maclean in considering her entitled to support, and they accordingly recommend that the allowances as proposed by him and noted in the margin may receive the sanction of Government. The total sum is about half the average annual profit from the villages."

	RS.	A.
1 Ummany Ummaul	10	8
1 Appy Ummaul ...	5	4
1 Nagathummaul ...	5	4
	21	0

In Cons., 29th May 1834.

274. The following order was passed by Government on the 27th May.

"The Governor in Council is pleased to sanction the allowances recommended in the foregoing letter amounting together to Rupees (21) twenty one for the support of females of the family of the late Shotriumdar of Nuttarambaukum and Cadamalapootoor which villages have been resumed by Government. The allowance assigned to each individual will lapse on her death."

275. A copy of the foregoing correspondence was transmitted to the Collector on the 29th May.

RESUMPTION OF THE SHOTRIUM VILLAGES OF COODAVANGARY, CANACAVULLEEPOORAM AND ASANABOODOOR.

To the Chief Secy. to Govt.,
in Cons., 3rd April 1834.

Dated 22nd March, in Cons.,
3rd April 1834.

1. Coodoovanjairy.
2. Conacavullepooram.
3. Ansanaboodoor.

276. Under date 3rd April we submitted for the orders of the Right Honorable the Governor in Council, the letter from the Collector of Chingleput noted in the margin reporting the death of Cooppana Modelly Nattawar in the Talook of Nugger and Shotriumdar of three villages therein mentioned, upon which we observed as follows.

"The deceased it would appear prior to his dissolution had made over all his private property as well as the three Shotrium villages to one Commara Mylappa Modelly whom he had adopted and had requested that the villages might be registered in his name. Mr. Maclean considers the claim of the adopted son, to the succession objectionable chiefly on the ground of his being of a Gotrum different from that of the deceased. But the Government in the 5th Para of Mr. Secretary Chamier's letter of the 7th December 1827 admitted on the opinion of the law officers of the Sudr Udawlut a case of adoption precisely similar. The Board therefore beg to recommend that as there appears to have been no illegality in the present adoption, the sanction of Government may be given for the Collector to register these Shotrium villages in Commara Mylappa Modelly's name."

In Cons., 21st April 1834.

277. The following order was passed by Government upon the above letter under date 18th April.

"Under the circumstances of this case, the Governor in Council declines to sanction the continuance of the Shotrium to the adopted son of the last possessor, and directs that it be resumed as an escheat. He will be prepared to grant a money pension for the support of the widows of the deceased Shotriumdar during their lives, and desires that the Collector may be called upon to report what will be a suitable allowance, stating the average annual income derived by the late Shotriumdar from the villages to be resumed. The Board of Revenue will submit the report of the Collector with their own opinion."

Minutes of Cons., 18th April 1834.
To the Chief Secy. to Govt., in Cons., 25th Sept. 1834.

278. The following letter was addressed to the Chief Secretary to Government under date 25th September.

"With reference to the orders of Government upon Mr. Bruce's letter of the 3rd April last, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, and to recommend as therein suggested that a pension of 17-8-0 each per mensem may be granted for the support of Lutchmeummal, and Rookmanyummal widows of the late Shotriumdar of the Asanaboodoor &c., Shotrium villages lately resumed."

Average Pension	...	1210
	...	420
		790

"From the statement annexed to the letter now submitted it appears that the proposed pension, is below the annual produce of the Shotrium on an average of 10 years from Fusly 1232 to 1242 by Rupees 790."

In Cons., 16th Oct. 1834.

279. The following order was passed by Government under date 10th October.

"The Shotrium villages of Asanaboodoor &c., enjoyed by the late Coopana Modelly having been resumed, the Governor in Council is pleased to allow out of the revenue thereof a pension for life of Rupees 17-8-0 per mensem to each of the two widows of the deceased."

Minutes of Cons., 10th Oct. 1834.

280. A copy of the foregoing correspondence was transmitted to the Collector on the 16th October.

To the Chief Secy., in Cons., 6th November 1834.

281. The following letter was addressed to Government under date 6th November.

From the Collr. of Chingleput, 31st Augt., in Cons., 25th September 1834.
To do., 28th in Cons., 28th September do.
From Collr. of Chingleput, 9th in Cons., 20th Oct. do.
To do., 20th in Cons., 20th do.
From do., 27th do. in Cons., 6th Novr. do.

"With reference to Mr. Bruce's letter of the 3rd April last and the orders of Government thereon. I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the correspondence noted in the margin."

"At the time of the resumption of the Shotrium of Coopana Modelly, comprising the three villages noted in the margin, the village of Asanaboodoor was held under a decennial lease from the Shotriumdar by Soobraya Modelly and Coodoovangary and Canacavullypooram by C. Condapah Modelly. These persons having been deprived of their leases on the resumption of the villages petitioned the Board. Their Petitions were referred to the

Asanaboodoor.
Coodoovangary.
Canacavullypooram.

29th May 1834.

In Cons., 25th Sept. 1834.

"Collector for his report and in his letter of the 31st August Mr. Maclean details the circumstances of the two cases. The Board were of opinion that conformably to established principles the rent should be confirmed to them for Fusly 1243. The Fusly in which the resumption took place."

"If the Government concur in this principle it will be necessary to pay to the renters the difference between the actual collections from the villages in Fusly 1243 and the amount of their stipulated rents which difference is shewn by the Statement submitted in the Collector's letter of the 9th of October to amount to Rupees 2,373-10-0. It will be observed however that out of this sum Rupees 558-13-10 is due to the Ryots of the Ansanaboodoor village on account of resumed excess Warum which the Board concur with the Collector in thinking ought to be continued to them."

"The total amount repayable is as above stated Rupees 2,373-10 viz.,

To the Ryots	...	558	13	10
To the Renters	...	1,814	12	2
		2,373	10	0

"and the Board beg to recommend that Government may be pleased to sanction the payment accordingly."

In Cons., 24th Novr. 1834.

282. The following order was passed by Government under date 21st November.

"Under the circumstances represented in the above letter the Governor in Council is of opinion that the rents of the villages should be allowed to the end of Fusly 1243 and resolves accordingly to authorize the repayment of Rupees 2,373-10-0 being the difference between the actual collections and the amount of the rents. Of the above sum Rupees 558-13-10 is to be paid to the Ryots of Ansanaboodoor."

283. A copy of the foregoing correspondence was transmitted to the Collector on the 24th November.

RESUMPTION OF THE SHOTRIUM VILLAGES OF SINGLEPAUDY, YACONOPOORAM AND NELVOY.

To the Chief Secy. to Govt., in Cons., 22nd May 1834.

284. The following letter was addressed to the Chief Secretary to Government under date 22nd May.

29th April, in Cons., 8th May 1834.

Singlepaudy.
Yaconopooram.
Nelvoy.

Shotrium Kists.	RS.	A.	P.
	411	4	7.

"I am directed by the Board of Revenue to request you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, respecting certain villages originally belonging to the Nattawar in the Talook of Tripassore, but now in the possession of one Runga Row son of Soma Row who was formerly Gomastah to the Nattawar."

"It would seem in the Registry made by Mr. Hepburn, and in that sent to the Board that Runga Row's name appears as the holder of the villages in question under Sunnuds from Messrs. Dighton & Clerk whilst the Purwanah is stated to have been lost; and under the head of remarks it is stated that these villages were given to his Gomastah by Appiengar Grandson to the original Grantee, while only 6 years old and belonged to the Office of Nattawar and it remained with Government to determine whether he was at liberty to alienate them."

Para 4.

“Mr. Place the then Collector, as observed by Mr. Maclean, in dispensing with the services of Appiengar as Nattawar conferred upon him for his support the village of Poovanoor in addition to the two* he then held and included the 3 villages in a distinct Government Purwanah but as the three villages under dispute were not included in this Purwanah, the Board concur with Mr. Maclean in thinking that Appiengar’s interest in them has ceased and they agree with him in thinking that Runga Row has not a valid title to retain possession of them, but in consideration of the long period in which he has been in actual possession the Board are induced to suggest for the consideration of Government whether he may not be allowed to retain them on the same footing as before during his life with the distinct understanding that they are to be resumed by the Collector on the part of Government on his decease.”

In Cons., 9th June 1834. 285. Upon the above letter the following order was passed under date the 6th June.

“The Governor in Council concurs with the Board of Revenue and the Collector of Chingleput that Runga Row has not a valid title to the villages in question and that they are liable to be resumed. He is of opinion that it is expedient to make the resumption without delay but being unwilling to deprive Runga Row during the remainder of his life of the advantage which he had so long enjoyed without question from the revenue of the villages he resolves to authorize the Collector to offer him a money pension equal to the average net revenue of 5 years.”

286. With reference to the foregoing orders of Government we submitted for the orders of the Right Honorable the Governor in Council under date 28th July a letter from the Collector of Chingleput recommending that a pension of 30 Rupees per mensem might be granted to Runga Row as a compensation for the resumption of the Shotriam villages of Singlepaudy, Yaconopooram and Nelvoy, that sum being equivalent to the monthly average net revenue of the three villages for the last 5 years from Fusly 1239 to 1243 inclusive.

In Cons., 4th Sept. 1834. 287. In reply we received from Government the following Extract from the Minutes of Consultation dated 22nd August.

Minutes of Cons., 22nd Aug. 1834. “Read the following letter.”
“I am directed by His Excellency the Right Honorable the Governor General of India in Council, to acknowledge the receipt of your letter dated the 5th Instant requesting sanction for the payment of a Pension of Rupees 30 to Runga Row as a compensation for certain lands in Chingleput resumed by Government.”

“In reply I am desired to acquaint you that adverting to the peculiar circumstances of this case, His Lordship in Council concurs in the propriety of assigning a provision to the above named Individual, and approves its being fixed at 30 Rupees per mensem as proposed by the Right Honorable the Governor in Council.”

“The original papers which accompanied your letter are herewith returned.”

“Resolved accordingly that a pension of Thirty (30) Rupees per mensem be granted to Runga Row for his life in lieu of the income derived by him from the villages of Singlepaudy, Yaconopooram and Nelvoy.”

288. A copy of the foregoing correspondence was transmitted to the Collector on the 4th September.

RESUMPTION OF THE SHOTRIUM VILLAGES OF MALEPUTTOO AND TOONDAKYN.

To the Chief Secy. to Govt., In Cons., 9th June 1834. 29th May, in Cons., 9th June 1834. 289. Under date 9th June we submitted the following letter to Government, accompanied by one from the Collector of Chingleput relative to Maleputtoo and Toondakyny two Shotriam villages now under attachment.

	RS.	A.	P.
Maleputtoo ...	73	15	2
Toondakyny ...	29	1	11
	103	1	1

“Mr. Maclean states that these villages were formerly held by Rungiengar and Kistniengar late Nattawars of the Talook of Manemungalum but were attached about 35 years ago in consequence of the above named Shotriamdars having died in the year 1800 without male issue, the Government Kist payable by each village respectively is shewn in the margin and amounts in the aggregate to Rupees 103-1-1.

“Rungiengar left a widow, now 48 years old, and a Grandson and Kistniengar a Grandson only, but as both Grandsons are in the female line they cannot of course be considered as legal representatives of the deceased the Board therefore concur with Mr. Maclean in thinking that both villages have by failure of heirs escheated to Government and should now be incorporated amongst the Amany villages and that the profits in deposit which have accrued since the period of their attachment amounting to Rupees 1,661-10-11 should be carried to the account of Government.”

“Mr. Maclean suggests, that either the sum of Rupees 400 may be paid from the above mentioned deposit to Alamail Ummah the widow of Rungiengar or that a monthly allowance of Rupees 4 be granted to her, should Government concur in the expediency of making a grant to the widow the Board think that instead of sanctioning the payment at once of Rupees 400 that a monthly allowance of Rupees 4 should be authorized.”

In Cons., 26th June 1834. 290. The following order was passed upon the above letter under date 24th June.

Minutes of Cons, 24th June 1834. “The Governor in Council concurs with the Collector and the Board of Revenue in the opinion expressed by them respectively, that the Shotriam villages, mentioned in the above letter, should under the circumstances stated, be considered as having escheated to Government and directs that they be entered in the accounts accordingly as Government villages. The proceeds which have accrued while the villages have been under the Collector’s management will be carried to the credit of Government.”

“The Governor in Council authorizes the payment of a pension of (4) four Rupees a month to the widow of Rungiengar.”

291. A copy of the foregoing correspondence was transmitted to the Collector on the 26th June.

RESUMPTION OF THE SHOTRIUM VILLAGE OF SAGANIUM.

To the Chief Secy. to Govt., In Cons., 14th Aug. 1834. 292. Under date 14th August we submitted for the consideration and orders of the Right Honorable the Governor in Council the following letter with one from the Collector of Chingleput, reporting

that the owner of three Shotrium villages in the Nayer Talook was desirous of relinquishing one of them named Sagunium to Government if they would be pleased to remit the arrears due upon it for Fusly 1242, amounting to Rupees 888-7-5.

"The Shotrium Beriz payable on this village is Rupees 947-7-5 and the average of the annual produce for the last 12 years amounted to Rupees 1,141-7-2. It appears that the Shotriumdar Baboo Roy Modelly is desirous of relinquishing the village, in consequence of long existing disagreements between himself and his ryots, owing to which he has latterly been unable to realize so much as the amount of his Kists to Government. Under these circumstances the Board recommend that the Collector may be authorized to comply with his request by resuming the village on account of Government and writing off the balance of Rupees 888-7-5 from the accounts."

In Cons., 4th Sept. 1834.

293. The following order was accordingly passed by Government under date 29th August.

"The Governor in Council is pleased to accept the surrender of the Shotrium village of Sagunium by the Shotriumdar Baboo Roy Modelly and to remit the balance of Rupees 888-7-5 standing against him on the condition of his assigning to the Government his demand against the Ryots for arrears. The Collector will take a regular agreement from him reciting the terms of this arrangement."

294. A copy of the foregoing correspondence was transmitted to the Collector on the 4th September.

RESUMPTION OF THE SHOTRIUM VILLAGE OF PULLEECOOPUM.

To the Chief Secy. to Govt.,
in Cons., 18th Augt. 1834.

295. The following letter was addressed to Government under date 18th August.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput reporting the circumstances under which the right and title to the Shotrium village of Pulleecoopum in the Peddapollium Talook have reverted to Government."

"The Board recommend that authority should be granted for writing off the balance due against this village, on its resumption by Government amounting to Rupees 242-3-6."

"The Board also recommend agreeably to the suggestion of the Collector that a pension should be allowed to Tungummal the widow of the last incumbent, the amount of which they propose should be 4 Rupees per mensem; the annual profit on the village for 10 years from Fusly 1232 to 1241 having been Rupees 55-10-7."

In Cons., 23th Augt. 1834.

296. The following order was passed by Government under date 22nd August.

"The Governor in Council approves of the resumption of this village as an escheat to Government and directs that it be accordingly entered in the list of Government villages, but as it is clear from the statement of the Collector that it has all along been held on an invalid title he does not see reason for granting a pension for life to the widow of the person last in actual possession unless she is absolutely destitute of other means of subsistence."

297. A copy of the foregoing correspondence was transmitted to the Collector on the 28th August.

REGARDING THE SHOTRIUM VILLAGE OF TANGY.

To the Chief Secy. to Govt.,
in Cons., 21st Augt. 1834.

298. Under date the 21st August the following letter was forwarded to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput bringing to notice the title under which the Shotrium village of Tangy in the Conjeveram Talook is held by the present incumbents Ponniah Modelly and Soobroya Modelly."

"The Records of the Board afford no further information regarding the tenure of this village than is contained in the letter now submitted to Government. With reference to which, and to such information as may be afforded from the records of the Government Office the Board request that the Collector may be furnished with orders upon the case."

299. The following order was passed on the above letter.

"The Governor in Council observes that the records of Government from the year 1755 to 1780 have been searched for information respecting the grant of this village on Shotrium tenure to Vencatasa Modelly but that nothing has been discovered relating thereto."

"Adverting however to the evidence of the Shotriumdar's title described in the letter from the Collector of Chingleput dated the 5th August last it does not appear to the Governor in Council that there is any reason to call it in question."

300. A copy of the foregoing correspondence was transmitted to the Collector on the 13th October.

RESUMPTION OF THE SHOTRIUM VILLAGE OF TEROOCUTCHEYOOR.

To the Chief Secy. to Govt.,
in Cons., 21st Augt. 1834.

301. Under date the 21st August the following letter was forwarded to Government.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letters from the Collector of Chingleput upon the subject of the Shotrium village of Teroocutcheyoor held by Vencata Narrain Pillay late Churchwarden of the Pagoda at that place, the resumption of which in favor of the Pagoda is recommended by Mr. Maclean."

"Altho' as stated in the Collector's letter of the 30th April last the proceeds of this village have been for some time dedicated by the Ancestors of Vencata Narrain Pillay to the use of the Teroocutcheyoor Pagoda, yet it does not appear from the Purwannah under which the village was held that it was granted for any specific purpose originally. The Purwannah appears to have been granted in the year 1766. The Board doubt therefore whether the Collector would be borne out in resuming it from Vencata Narrain Pillay on the ground of its being a village appertaining to the Pagoda and not his private property, but as it appears that the village is under attachment for arrears on account of Fuslies 1242 and 1243 amounting to Rupees 2,384-11-2, the Board think that the Collector should be authorized with reference to

In Cons., 4th Novr. 1833. "the orders conveyed in the Minutes of Consultation of the 25th
"October last, to resume it on account of Government, leaving the
"claims of the Pagoda upon the proceeds of it, to be settled hereafter."

302. The following order was passed on the above letter.

"Before coming to a decision upon the recommendation submitted in this letter the Gover-
Minutes of Cons., 29th Augt., in Cons., 4th Sept. 1834. "nor in Council desires to have the opinion of the Board of Revenue
"upon the complaint of Vencata Narrain Pillay regarding the im-
"position of an additional Assessment over and above the rent fixed by
"the Sunnud; and also upon the terms of the Sunnud which do not appear to him to convey an
"hereditary right. Vencata Narrain Pillay should be informed that it is necessary for him to
"produce the original Sunnud to admit of a judgment being formed upon the case."

To the Chief Secy. to Govt., in Cons., 2nd Oct. 1834. 303. With reference to the foregoing order of Government we
submitted the following letter under date 2nd October.

"With reference to the orders of Government on their letter of the 21st August last, I am
29th Augt., in Cons., 4th Sept. 1834. "directed by the Board of Revenue to request that you will submit
22nd Sept., in Cons., 2nd Oct. 1834. "for the orders of the Right Honorable the Governor in Council the
"accompanying letter from the Collector of Chingleput, enclosing the
"original Sunnud under which the village of Teroocutcheyoor at pre-
"sent held by Vencata Narrain Pillay was first alienated."

"There is nothing in this document to shew that the village was intended for the use of
"the Teroocutcheyoor Pagoda; nor indeed does it appear at all clear whether or not the grant
"was intended to extend further than to the original Grantee, no mention being made of heirs
"or successors. The circumstance of the village being entered in Bernard's survey accounts as
"belonging to the Pagoda and the fact of its proceeds having been dedicated by the Church-
"warden for a series of years for the use of the Pagoda, appears to have led to the inference
"that it was bonâ fide the property of the Pagoda, and under this impression the additional
"assessment complained of by Vencata Narrain Pillay which is composed of receipts appertaining
"to the Pagoda appears to have been collected, and an equal sum added to the allowances made
22nd September.

Para 4.

"by Government for the support of the Pagoda. In this instance
"the Collector states, that the Pagoda has other resources of its own
"sufficient to cover its expenditure, and that its concerns would not
"therefore be prejudiced, should the village be resumed on account
"of Government."

"The grounds on which it might be presumed that the village appertains to the Pagoda,
"and is not the private property of Vencata Narrain Pillay are that it is so entered in Bernard's
"Survey Accounts and in subsequent Accounts furnished by the Collectors at different periods
"and that the produce of the village, even during the management of the original Grantee, has
"been appropriated to the use of the Pagoda, on the other hand the original Sunnud to the
"Shotriundar would lead to the inference that it was granted as private property and as regards
In Cons., 4th Sept. 1800. "the entry in Mr. Bernard's Survey Accounts Mr. Collector Greenway
"in a letter dated 31st August 1800, submitted to Government on the

"6th September of the same year, states "that altho' the village is mentioned in Bernard's
"records to have been given as Shotrium to the Pagoda by the Nabob Mahomed Ally in 1762"
"the Canongoe's Accounts in the Cutcherry and the Register of Shotriums state it to be Shotrium
"to Narrain Pillay." "The Board are of opinion that if the question came before a Civil Court
"it would probably be judged of by the terms of the original Sunnud, and they are inclined to
"think as expressed in their former letter on the subject, that the safest course is to resume the

"village on account of the outstanding balance and apply the produce of it to the uses of the
"Pagoda should after enquiry prove to the satisfaction of Government that it was originally
"granted for such purpose, and that the Pagoda may still be in need of the revenue derived
"from it which the present Collector states not to be the case."

304. The following order was accordingly passed by Government under date 17th October.

"The Governor in Council observes that there is nothing in the terms of the Sunnud for
Minutes of Cons., 17th in Cons., 20th Oct. 1834. "the Shotrium which conveys any title to the Petitioner. He himself
"refers to the Sunnud as proving that the Shotrium was a personal
"Grant to Narrain Pillay and not for the benefit of the Pagoda; but
"if it was so, it is equally clear that the Grant was confined to the person of Narrain Pillay.
"From the defect of title on the part of the Petitioner therefore, as well as from his failure to
"pay the Kists, the Shotrium is unquestionably liable to resumption, and the Right Honorable
"the Governor in Council resolves to order that it be resumed accordingly. It will be for after
"consideration whether any allowance should be made to the Pagoda, besides the dues properly
"belonging to it, which were added to the Shotrium Kists and [it is presumed] collected by the
"Shotriumdar. Upon this subject the Collector will report to the Board of Revenue."

305. A copy of the foregoing correspondence was transmitted to the Collector on the 20th
October.

REGARDING THE SHOTRIUM VILLAGE OF POONDAVACUM.

To the Chief Secretary to Govt., in Cons., 11th Sept. 1834.

306. The following letter was addressed to the Chief Secretary
to Government under date 11th September.

"I am directed by the Board of Revenue to request that you will submit for the considera-
31st July, in Cons., 4th Sept. 1834. "tion and orders of the Right Honorable the Governor in Council the
No. 567 of 1834. "accompanying letter from the Collector of Chingleput reporting
"upon a Petition from Nineapah Naick, Shotriumdar of Pondavacum
"in the Peddapollum Talook of that district."

"The Petitioner prays that time may be allowed him to liquidate the balances which in
"consequence of the unfavorable nature of the two last seasons have become due to the Govern-
"ment."

"From the Collector's report it appears that the Petitioner has been in uninterrupted
"possession of the village of Poondavacum since the year 1802, and
Fusly. RS. A. P. "that the Kists have been paid with punctuality until the last 2 years.
1242 ... 72 1 7
1243 ... 156 6 7 "In consideration of this, and seeing that the produce of the last two
* 423 5 8. "years has fallen very considerably short of the permanent* beriz,
"the Board think that some indulgence should be extended to the
"Petitioner and they accordingly recommend that he may be permitted to pay the balance due
"by instalments with the Kists of the Current Fusly."

Minutes of Cons., 19th in Cons., 25th Sept. 1834.

307. The arrangement recommended in the above letter was
sanctioned by Government under date 19th September.

308. A copy of the foregoing correspondence was transmitted to the Collector on the 25th
September.

REGARDING THE SHOTRIUM VILLAGE OF MADAVOIL.

To the Chief Secy. to Govt., in Cons., 25th Sept. 1834.

309. Under date the 25th September the following letter was
forwarded to Government.

"I am directed by the Board of Revenue to request that you will submit for the information
 15th in Cons., 25th Sept. 1834. "and orders of the Right Honorable the Governor in Council the
 "accompanying letter from the Collector of Chingleput reporting the
 "circumstances under which the Shotrium village of Madavoil in the
 "Nayer Talook, came into the possession of the present incumbent Perendavy Ummaul."

"The Registry of this village without the sanction of the Board or Government at the death
 "of the last incumbent Annasawmy Pillay without issue in 1830 in the names of his widow
 "Peroondavy Ummaul, and her daughter Canacavully Ummaul, was irregular and is sufficient to
 "vitiating the registry but as the village is represented to be well-managed, and there is no balance
 "outstanding upon it the Board recommend under the circumstances detailed in Mr. Maclean's
 "letter that it may be retained in the possession of the family during the life time of Peroondavy
 "Ummaul, the widow of the last Shotriumdar to revert to Government on her death."

No. 971 of 1834.
 " 978 of do.
 " 933 of do.

"The accompanying Petitions from the widow Peroondavy
 "Ummaul and the Meerassy inhabitants of the village are submitted
 "for the consideration of Government."

Minutes of Cons., 10th Octr.
 1834, In Cons., 16th do.

310. The following order was passed on the above letter.

"The Governor in Council approves of the recommendation of the Board of Revenue on this
 "case and resolves that the village be left in the possession of the widow of the late Shotriumdar
 "for her life, to revert to Government on her death."

311. A copy of the foregoing correspondence was transmitted to the Collector on the 16th
 October.

REGARDING THE SHOTRIUM VILLAGES OF GURGUMBAUKUM, KUNDEGAY, CHINTATOOR AND PEDARYTONGAL.

To the Chief Secy. to Govt.,
 in Cons., 25th Sept. 1834.

312. Under date the 25th September the following letter was
 forwarded to Government.

To Govt., 22nd in Cons., 22nd
 Novr. 1827. Para 6.
 From 7th in Cons., 13th
 Decr. 1827. Para 4.

"With reference to the correspondence noted in the margin, I
 "am directed by the Board of Revenue to request that you will sub-
 "mit for the consideration and orders of the Right Honorable the
 "Governor in Council the accompanying correspondence with the
 "Collector of Chingleput, upon the subject of the four Shotrium
 "villages of Gurgumbaukum, Kundegay, Chintatoor and Pedaryton-
 "gul situated in the Manimungalum Talook of that District."

From the Collr., 9th in Cons.,
 21st Augt. 1834.

To 4th in Cons., 4th Sept.
 do.

From 15th in Cons., 25th
 Sept. do.

"These villages, the Beriz on which amounts to Rupees 1,121-11-9 are at present in posses-
 "sion of Nursumaul the widow of the last incumbent Vencata Narnapah, who died in 1806,
 "leaving a son aged three years, who survived him only six months. Nursumaul, in 1812
 "adopted her younger brother, Vencataramiah, as her son, and upon his death, which took place
 "in 1823, she adopted her cousin Vencataragaviah, but it appears from the correspondence with
 "Government quoted above that the adoption was not recognized by Government. The villages
 "will therefore revert to Government on the death of the present incumbent Nursumaul whose
 "age is stated to be 45."

"All four of the villages are at present under attachment. Three of them, Gurgumbaukum,
 "Kundegay and Chintatoor were attached by the order of the Zillah
 "Court in Fusly 1233 on account of a debt due by the present incum-
 "bent Nursumaul to one Annasawmy Modelly, the amount at pre-
 "sent outstanding on account of which is stated by the Collector to

From the Collr., 9th in Cons.,
 21st Augt. Para 4.

From the Collr., 15th in
 Cons., 25th Sept. 1834.

"be Rupees 344-10-6 and the fourth village has been under the Collector's management since
 "Fusly 1232 on account of an arrear of Maramut charges amounting to Rupees 279-0-8."

"The total amount due to Government from all four villages is Rupees 1,080-1-4 to meet
 "which there is a surplus of Rupees 177-5-6 on account of Fusly 1243 leaving a balance of
 "Rupees 902-11-10 which the widow is stated to be utterly unable to liquidate."

"From the statement subjoined to Para 7 of the Collector's letter it appears that the average
 "net proceeds of these villages for the last 12 years after deducting the Government Beriz, and
 "Sibbendy charges, amount to Rupees 535-0-10 per annum, and under proper management there
 "is reason to believe that they will yield a larger profit."

"Under these circumstances the Board concur with the Collector in thinking that the most
 "advisable course would be if the outstanding balance be not forthwith discharged to resume these
 "villages on account of Government immediately, writing off the balance of 902-11-10, due to

	P.	10	0	10
	A.	0	10	
Rs.	535	210	325	
Net average	Profit	Proposed Pen-	sion	

"the Sircar upon them and discharging the debt of Rupees 344-10-6,
 "on account of which three of them are under attachment by the
 "order of the Courts and they accordingly beg to recommend that the
 "Collector may be authorized so to do. They recommend also that
 "sanction may be granted for a pension of 17½ Rupees per mensem
 "to the widow Nursumaul, for her subsistence for life, agreeably to
 "the suggestion of the Collector in his letter of the 15th Instant, the
 "above sum being less by 325-0-10 than the annual average profits
 "of the village shewn in Para 7 of his letter of the 9th Ultimo."

Minutes of Cons., 17th in
 in Cons., 20th Octr. 1834.

313. The following order was passed on the above letter.

"It does not appear that there was ever a balance of Kists against this Shotrium until the
 "very unfortunate season of Fusly 1242, in which, it is to be observed, one of the villages
 "composing it was under the management of the Collector for the following Fusly. The
 "kists were paid in full and the whole balance now outstanding is less than the average
 "net profit of two years. The default therefore which has occurred is by no means
 "so considerable as to afford a sufficient ground for the forfeiture of the Shotriums. If
 "it were not for the debt for the recovery of which the Court has issued a pre-
 "cept, the best course would probably be to leave the villages in possession of the Sho-
 "triumdar under an engagement to pay over the surplus collections in liquidation of the
 "balance, but under the precept it is presumed the villages must be held in sequestration.
 "Before the end of 2 years it is to be expected that the Revenue balance will be discharged,
 "the future measures will then rest with the Court. Besides the balance for which a precept has
 "already been issued by the Court it appears, from the Judge's letter dated 13th September 1834
 "that there is a further debt of Rupees 2,539-7-4 to be recovered. Under these circumstances
 "the forfeiture of the Shotrium for the present revenue balance would certainly not be a
 "just measure."

314. A copy of the foregoing correspondence was transmitted to the Collector on the
 20th October.

REGARDING CERTAIN SHOTRIUM VILLAGES.

315. The following letter was addressed to Government under date 16th October.

To the Chief Secy., In Cons.,
26th Octr. 1834.

27th Septr., in Cons., 16th
Octr. 1834.

In Cons., 4th Novr. 1833.

	RS.	A.	P.
Nadoovuckary ...	191	12	4
Saunikyny ...	375	3	7
Malarypaukum ...	173	14	10
Rajahkeelpaukum ...	140	5	2
Sholaveram ...	1,767	2	10
Adyalumput ...	890	15	1
Umbuttoor ...	808	10	0
	4,347	15	10

"Mr. Maclean states that the villages Nos. 8 and 9 being under attachment by order of the Court, no orders are at present required. The Board observe however that the balance upon one of them Umbuttoor amounts to Rupees 808-10-0. The Board do not think that the circumstance of the Village being under the Court's attachment is a sufficient reason to prevent the same course being followed as with the other villages and as the balance is due for the three last Fuslies they are of opinion that it should be resumed."

In Cons., 6th Novr. 1834.

316. The following order was passed by Government under date 4th November.

"Of the villages entered in the Statement submitted by the Collector of Chingleput the Governor in Council observes with respect to those entered 4th, 5th, 6th and 7th in the Statement that the sum given in the Statement as the amount of the Kists payable for each does not agree with the amount entered in the Sunnuds respectively. Explanation is required of this difference before orders can be passed upon the proposal to declare the Shotriums forfeited."

"Upon the recommendation of the Board of Revenue the Governor in Council declares the

BALANCE.	RS.	A.	P.	
1. Nadoovuckary...	191	12	4	"villages noted in the margin to be forfeited for failure of payment
2. Sanny Kyny ...	375	3	7	"of the Kists and authorizes the balance standing against each to be
3. Umbuttoor ...	808	10	0	"written off. With respect to the last of these villages Umbuttoor
				"the Governor in Council concurs in the observations of the Board
				"of Revenue."

"The Board of Revenue do not explain why they have not recommended the forfeiture of the village of Aulapaukum entered 3rd in the statement. Observing that there is no balance against this village of date prior to the last Fusly the Governor in Council thinks it ought not to be forfeited on this occasion, but the Shotriumdar should be warned that if the balance of Fusly 1243, is not paid up with the Kists of the current year the penalty of forfeiture will be enforced. The same observation applies to the village of Rajakeelpaukum."

To the Chief Secy. to Govt.,
in Cons., 11th Decr. 1834.

317. The following letter was addressed to Government under date 11th December.

"I am directed by the Board of Revenue to request that you will submit for the orders of

24th Novr., in Cons., 4th
Decr. 1834.

* Forwarded to Govt., 16th
Octr. 1834. In Cons., 16th
Octr. do.

"the Right Honorable the Governor in Council, the accompanying letter from the Collector of Chingleput, containing the explanations called for in the Minutes of Consultation of the 4th Ultimo, regarding certain Shotrium villages entered in the list which accompanied his letter* addressed to the Board under date 27th September last."

"In explanation of the difference noticed by Government between the sums given in the

"statement above alluded to, as the amount of Kists payable upon the

* Nos. 4, 5, 6 and 7 in the Statement. "villages* of Malarypaukum, Rajahkeelpaukum, Sholaveram, and

"Adyalumput respectively, and the amount entered in the Sunnuds of

"each, the Collector states that certain Roossooms and Maniums enjoyed by Poligars Canogoes

"and Pagodas of distinction having been resumed, the amount thereof was added to the Shotrium

"Kist and the Kists so augmented were incorporated with the public Revenue and appear in

"Columns 32, 33 and 35 of the statement which accompanied Mr. Hodgson's letter of the 7th May

"1802 conveying the sanction of Government for the Permanent settlement of the District."

"The balance due upon the village of Malarypaukum has been discharged by the Shotriumdar.

* 140-5-2.

+ 333-14-3.

† 288-13-0.

"In regard to the Village of Rajahkeelpaukum it would appear that the

"balance* due, tho' only for the last Fusly, might easily have been

"discharged by the Shotriumdar as the produce† of the village ex-

"ceeded the amount of the Shotrium† Beriz payable to Government.

"Under these circumstances the Board concur with the Collector in considering the Shotriumdar

"to be undeserving of indulgence, and they recommend therefore that unless the balance be

"paid at once the Village should be resumed on account of Government and the balance amoun-

"ting to Rupees 140-5-2 written off. In regard to the other two

Sholaveram 1,767-2-10.

"Villages, viz., Sholaveram and Adyalumput, the Board recommend

Adyalumput 890-15-1.

"that sanction may be now granted for their resumption and for

"writing off the balances due upon each as noted in the Margin."

"With reference to the observation of Government in Para 3 of the Minutes of Consultation

"that the Board had not explained why they had not recommended the forfeiture of the

"Village of Aulapaukum, I am directed to state that in a letter dated the 15th October and

"received on the 16th the Collector reported that the balances due by

In Cons., 16th October 1834. "the Shotriumdar had been paid off, which letter inadvertently

"was not submitted to Government with their communication of the same date, or the informa-

"tion contained in it brought distinctly to the notice of Government."

"The only remaining village in the Collector's list of the 27th September last, regarding

"which orders are required is that of Vaduntongul, this Village it appears was granted origi-

"nally as Naut Shotrium to Vencata Ramiah, from whom, on his death in 1813, it descended to

"his eldest son Soobrayar, who is also dead, the widows of Vencata Ramiah, and his son are

"still alive. The Purwanah of the village was mortgaged by Soobrayar about 12 years ago to

"Kylasa Moodelly, an Accountant in the Collector's Office, who, upon Soobrayar's death, insti-

"tuted Proceedings against his widow for the recovery of the debt and obtained a decree in his

"favor, in execution of which the Shotrium has been under attachment since fusly 1242. The

"Board concur with the Collector in his opinion of the illegality of transferring the Shotrium by

"mortgage, and consider that it is now resumable by Government on account of the failure of

"Male heirs, and the balances due upon it to Government, which amount to Rupees 213-13-0, and

"which, in the event of its resumption, they recommend may be written off to profit and loss."

"The Collector recommends that if the Villages be resumed, a life pension should be granted to Nursummalla, the widow of Soobrayar the last incumbent and to Gheyannummaul, widow of the original grantee, at the rate of Rupees 4 per Mensem to each. The Board observe that this exceeds by 52 Rupees per annum the surplus produce of the village upon an average of the last 10 years, and the parties will thus be placed in a far better situation than if the Village were continued to them. The Board would suggest that the Collector may be authorized to appropriate the yearly surplus profits of the Village for the support of the widows, provided always that it does not exceed the amount of the Pension proposed by him viz., 4 Rupees each per mensem or 96 Rupees per annum, should the annual produce in any year exceed the last mentioned sum, the excess should be carried to the credit of Government."

In Cons., 5th Jany. 1835.

318. The following order was passed by Government.

"Under the explanation contained in the foregoing letter the Governor in Council authorizes the resumption of the Villages of Sholaveram and Adyalumpet on account of the arrears standing against them respectively, which he directs to be written off."

"Viz., Sholaveram	...	...	Rs. 1,767 2 10.
"Adyalumpet	...	...	" 890 15 1.

PRODUCE.	RS.	A.	P.	
Fusly 1242	...	22	0	8
" 1243	...	333	14	3
		355	15	11
2 years Beriz...	577	11	0	
Deficit.	...	222	13	1

"With respect to the Village of Rajahkeelpaukum it is observed that although the produce of fusly 1243 exceeded the Shotriem Beriz by Rupees 45-0-9, that of fusly 1242 for which there is no balance, was of very trifling value and that the whole produce of the 2 years fell short of the aggregate Beriz of the 2 years by Rs. 222-13-1. Under these circumstances he does not see reason for modifying the order regarding this village contained in the last Para of the Minute of Consultation dated the 4th Ultimo, No. 103."

"Before passing any orders regarding the Village of Waduntungul the Governor in Council desires to have before him the Decree adverted to in the 6th Para of the above, a copy of which the Board will call upon the Collector to submit."

319. A Copy of the foregoing correspondence was transmitted to the Collector on the 5th January 1835.

RESUMPTION OF THE SHOTRIUM VILLAGES OF VEMBAIDOO, TEROOCAMUNJARY COTTA YAROOMOTTAY POLLAM AND PUTTA YAROOMOTTAY POLLAM.

320. The following letter was addressed to Government under date 27th October.

To the Chief Secy. to Govt., In Cons., 27th Octr. 1834.	"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Chingleput, reporting upon the Shotrium Villages of Vembaidoo, Teroocaumunjairy, Cotta Yaroomottay Pollium and Panta Yaramottay Pollium, at present under attachment for arrears of shotrium beriz."
2nd Cons., 16th Octr. 1834.	

"It appears that these Villages which were granted under a Government purwanah, dated 31st August 1802 to Sadagopacharry the late Nattawar of Tripassore on a consolidated Beriz

"of Rupees 672-6-7 per Annum has been held by his son since Fusly 1232. In fusly 1240 two of them were brought under attachment for an arrear of Rupees 288-9-0 and the Shotriumdar was then informed that unless the balance was immediately discharged the Shotrium would be resumed on account of Government. This threat however it seems, has never been put in execution and the Villages have remained under attachment until the present time, the arrears upon them having accumulated to Rupees 964-12-0. The other two were attached in July last in consequence of the Shotriumdar having made away with a large portion of the produce of those already under management, thereby precluding the possibility of the balance due to Government being liquidated. The Shotriumdar upon this, the Collector states, came forward and engaged to pay the whole of the arrears due, by the 25th ultimo and agreed that in default thereof the Village should be forfeited."

"In the performance of this promise he has entirely failed, not one rupee of the balance having been paid up, the arrangement proposed by the Shotriumdar for the mortgage of two of his villages for the term of 20 years as stated in Paras 5 and 6 of Mr. Maclean's letter, the Board consider to be quite inadmissible and they would recommend, with reference to the observations contained in the 8th Para regarding his general character, the indisposition which he has shewn to make any effort to pay off the arrears due, and his ill conduct in making away with the produce of his Villages whilst under the Collector's management; that the Villages may be resumed agreeably to the tenor of his engagement and that the balances* on account of which they are resumed should be written off from the public accounts."

*Rupees 964 12 0.

321. The following order was passed by Government under date 4th November.

"Considering this to be a case of wilful default on the part of the Shotriumdar the Governor in Council orders, that the Villages be resumed as forfeited, and authorizes the balances amounting to Rupees 964-12-0 to be written off."

322. A Copy of the foregoing correspondence was transmitted to the Collector on the 6th November.

REGARDING THE RESUMPTION OF THE SHOTRIUM VILLAGES OF COTRUMBANKUM, PADUMAVILINGUM, AGARAM, ELOOPAPUT AND SEROOVADUL.

323. The following letter was addressed to Government under date 15th December.

To the Chief Secy. to Govt., In Cons., 15th Decr. 1834.	"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letters from the Collector of Chingleput."
6th in Cons., 17th Nov. 1834.	
2nd in Cons., 15th Decr. do.	

"In his letter of the 6th Ultimo Mr. Maclean reported the death of S. Ragavacharry Shotriumdar of the Villages of Catrumbankum, Pudumavelunga, Augaram, Eloopaput, and Seroovadul, and stated his opinion that the Villages must be considered as having escheated to Government, the deceased having left no male issue."

"From his report dated the 2nd Instant it appears that the abovementioned Villages, the consolidated Beriz on which amounted to Rupees 1,133-8-11 per annum, were originally granted by this Government in 1802 as Naut Shotrium to Royliengar who died in 1812, leaving them in the joint possession of the late incumbent Streenevassa Ragava Charry, and his brother Narsimma Charry the latter died in 1820, and the former continued to enjoy the Villages maintaining his brother's widow."

"Streenevassa Ragava Charry died on the 27th October last, leaving 2 widows, and 2 Daughters by his 2nd Wife all of whom, as well as the widow of his Brother Nursimma Charry, have been hitherto supported from the proceeds of the Shotrium."

"The Collector states that the 2nd Widow has forwarded to him a document purporting to be the will of her late husband empowering her to adopt a son but that the authenticity of this document is desired by the other Widows. The Board consider that the validity or otherwise of this will is of no importance as regards the Shotrium, which they concur with the Collector in considering as having escheated to Government in default of Male issue to the last incumbent, and they recommend therefore that the Collector may be authorized to resume the Villages."

Kanakummal alias Coopummal 1st Widow of the Shotriumdar	Rs. 10
Canakummal 2nd Widow and her two Daughters 1 aged 5 years, and the other 6 months. Five Rupees to be deducted on the death or marriage of each	Rs. 35
Lutchummal Widow of Nursimma Charry	Rs. 10

"The Collector has recommended that Pensions should be granted for the support of the Widows, and Children of the Shotriumdar and the Widow of his Brother Nursimma Charry at the rates noted in the margin."

"The Board think that the Pensions proposed for the 1st Widow of the Shotriumdar and the widow of Nursimma Charry are reasonable, with reference to the proceeds of the Shotrium, but they see no reason why the 2nd widow should be granted an allowance, which after the death or marriage of both her daughters will be more than double the amount of the 1st widow's pension and they would suggest therefore that she should be allowed 20 Rupees per mensem, for the support of herself and two Daughters, five Rupees to be deducted on the death or marriage of each Daughter. The aggregate monthly amount of the pensions will then be 40 Rupees or Rupees 480 per Annum, the average surplus revenue of the Village for the last 5 years after paying the Government demand has been Rupees 1,634-10-4."

In Cons., 5th Jan'y. 1835. 324. The following order was passed by Government under date 30th December.

"Before disposing of this case, the Governor in Council desires to be informed of the tenor of the Decree adverted to in the 8th Para of the letter from the Collector of Chingleput dated the 2nd Instant. The Board of Revenue will therefore call upon the Collector to procure a copy of the Decree and submit it for the information of Government."

325. A Copy of the foregoing correspondence was transmitted to the Collector on the 5th January 1835.

NORTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

326. On the 28th February we submitted to Government the following Extract from our Proceedings under date the 24th of that month.

Proceedings, in Cons., 24th Feb'y. 1834.

'Read the following letter from the Principal Collector of the Northern Division of Arcot reporting upon the settlement of that District for Fusly 1242.'

In Cons., 3rd Oct'r. 1833.

(Here enter 25th September 1833.)

'The general failure of the periodical rains of the past season had prepared the Board for a considerable decrease in the land revenue.'

'In the Northern Division of Arcot the net land revenue exclusive of the Peshcush for the Fusly is Rupees 7,77,413-4-3 below that of the previous fusly. This decrease is stated by the Principal Collector to have been occasioned primarily by decreased cultivation owing to severe drought, and 2dly by the effect of the drought on the produce of the lands actually cultivated.'

'The following statement exhibits the net settlement of Fusly 1242 compared with the previous Fusly.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Gross Settlement	18,06,433	9 9	11,90,642	0 11	...	...	...	...
Total Deduction	1,83,407	10 6	3,86,695	10 5	...	...	...	...
Remainder	16,23,030	15 3	8,03,946	6 6	...	...	...	...
Add ready money collections	89,261	11 8	77,478	0 2	...	...	...	...
Permanent Settlement	3,300	0 0	3,300	0 0	...	...	...	...
Village Rents	7,199	4 10	3,480	4 6	...	...	...	...
Rents of Palmyra Trees	8,459	9 1	7,571	11 11	...	...	...	...
Total	17,31,251	8 10	8,95,776	7 1	...	...	...	...
Deduct Remission for Village Sibbendy Poligar &c.	1,40,735	4 11	82,673	7 5	...	...	...	...
Net	15,90,516	3 11	8,13,102	15 8	...	...	7,77,413	4 3
Add Peshcush	4,50,953	7 3	4,50,953	7 3	...	...	...	...
Total Land Revenue	20,41,469	11 2	12,64,056	6 11	...	...	7,77,413	4 3

	Fusly 1241.				Fusly 1242.				Decrease.			
	Cawnies.		Turrum Assessment.		Cawnies.		Turrum Assessment.		Cawnies.		Turrum Assessment.	
	Cs.	A.	Rs.	A. P.	Cs.	A.	Rs.	A. P.	Cs.	A.	Rs.	A. P.
Dittum as per statement entered below	2,62,618	5 6/16	17,85,938	7 1	2,62,618	5 6/16	17,85,938	7 1	80,494	15 6/16	6,55,395	3 4
ADD.												
Cocoanut and Mango Topes	391	1 1/4	1,748	10 1	401	8	1,797	13 6				
Poonjah converted into	2,700	15 6/16	18,751	8 7	293	4	3,219	10 1				
Totacal ...	2,65,710	6 1	18,06,438	9 9	1,90,525	10 12/16	11,90,642	0 11				
DEDUCT.												
Statueemee, Chickrapootee and Caboolent	3,484	14 4/16	16,151	14 3	8,795	1 14/16	55,750	8 9				
Net...	2,62,225	8 1	17,90,286	11 6	1,81,730	8 14/16	11,34,891	8 2				

‘Of the decrease of Rupees 7,77,413-4-3 in ‘the settlement of the land revenue Rupees ‘6,15,796 the Principal Collector states was the ‘amount of assessment of lands (principally ‘Nunjah) which was cultivated in Fusly 1241, ‘and from the want of water were left waste in ‘fusly 1242.’

‘The actual decrease in the Beriz of Fusly ‘1242 compared with Fusly 1241 is stated to ‘have been 6,55,395 on 80,494 Cawnies as shewn ‘in the margin.’

‘From the General Jumma Bundy Statement A it would appear that the dittum or total ‘quantity of land agreed to be taken for cultivation by the Ryots at the commencement of the ‘season in Fusly 1242 fell short of the dittum in the preceding year by Cawnies 72,787-6 10/16 ‘assessed at Rupees 6,00,313-13-9 as exhibited in the following statement.’

	Fusly 1241.				Fusly 1242.				Decrease.			
	Cawnies.		Turrum Assessment.		Cawnies.		Turrum Assessment.		Cawnies.		Turrum Assessment.	
			Rs.	A. P.			Rs.	A. P.			Rs.	A. P.
Poonjah	1,49,217	1 6/16	4,34,437	3 11	1,21,701	2	3,59,402	13 10	27,515	15 6/16	75,034	6 1
Nunjah	1,11,221	14	13,11,868	3 2	66,515	14 1/2	7,98,250	11 10	44,705	15 4/16	5,13,617	7 4
Totacal	2,179	6	39,633	0 0	1,613	14	27,970	15 8	565	8	11,662	0 4
Total ...	2,62,618	5 6/16	17,85,938	7 1	1,89,830	14 1/2	11,85,624	9 4	72,787	6 10/16	6,00,313	13 9

‘The actual cultivation however in Fusly 1242 it would appear from the same statement ‘was only.’

		Cawnies.		Assessed at.	
Statement A, Col. 816 & 819	Poonjah	1,17,655	9	3,50,502	11 11
Col. 821 & 824	Nunjah	62,542	1 14/16	7,58,076	0 9
Col. 826 & 829	Totacal	1,532	14	26,312	11 6
Total ...		1,81,730	8 14/16	11,34,891	8 2

‘The Board do not think it necessary to pursue further the comparison between these two ‘Fuslies in as much as it will not enable them or the Government to form a correct judgment ‘as to the revenue management of the District for the Fusly under review, Fusly 1241 having ‘been a favorable and Fusly 1242 a very unfavorable season. The Board deem it therefore ‘more useful to draw a more particular comparison between Fusly 1242 and Fusly 1233, two ‘years in which the seasons were similar, the latter year having been a season in which there ‘occurred as in Fusly 1242 an almost total failure of the periodical rains.’

‘The net settlement of the Aumanie lands in Fusly 1242 fell ‘below that of Fusly 1233 in the sum of Rupees 1,91,699-13-1. The ‘extent of land taken for cultivation was much greater in the latter ‘than in the former Fusly as the following statement exhibits.’

	RS.	A.	P.
Fusly 1233 ...	10,04,802	12	9
1242 ...	8,13,102	15	8
	1,91,699	13	1

'rains were more favorable in that year than in Fusly 1242. On referring to the Demand, Collection and Balance statements for Fuslies 1232 and 1233 the Board observe that from April to August no rain had fallen, that in August there had been an inconsiderable supply in some parts of the district, and that the periodical rains in September, October, November and December "altogether failed." From the monthly reports for Fusly 1242 it would appear that there were partial falls of rain in May, July, August and September. But even had the supply of water in Fusly 1233 in excess of the quantity in Fusly 1242, really existed, the Board do not think that it would have been sufficient to account for the very large decrease in the land taken for cultivation in Fusly 1242.'

'From the statements which accompanied the Principal Collector's letter of the 18th January it seems that up to the end of August of Fusly 1233, one Tank had a supply of ten months water, which the Board presume is a ten months supply for the extent of land usually watered from the Tank and yet three months after, viz., at the end of November there was no Tank in the District which had more than a three months supply. These statements appear to the Board irreconcilable. It is also remarkable that although it appears from the statement before alluded to that in Fusly 1242 there was no Tank in the District having at the end of November a supply of more than three months water. The Tanks in the Sub-Collector's Talooks are stated in his report to have filled in September and October and the Sumba or 2nd paddy crop to have been extensively cultivated although a large portion withered from the subsequent failure of the monsoon.'

'It is also corroborative of the Board's distrust in the accounts of the supply of water in the District that the whole number (70) of the Tanks in the Tripetty Talook are stated to have been without water up to the end of November, and yet from the accounts forwarded with the Collector's report it appears that Cawnies 486, A. 8 $\frac{3}{4}$ of Nunjah land were actually cultivated by water from Tanks in Fusly 1242 and assessed at Rupees 7,233-13-6, but this is not the only instance of the same kind. In the Vellore Talook the Tanks (96) are all stated to have been dry and yet the cultivation from Tanks appears to have been Cawnies 1,679-1 assessed at Rupees 23,830-9-2.'

'In Wandawash the whole number (239) are stated to have been dry up to November, and the cultivation under Tanks appears to have been 3,335-7 $\frac{1}{2}$ Cawnies assessed at Rupees 43,930-13-3, Penmurry has 339 Tanks all stated to have been dry up to the end of November, whereas the cultivation under the Tanks was Cawnies 340 A. 14-2/16 assessed at Rupees 5,848-13-2. These apparently contradictory statements the Principal Collector will be pleased to explain.'

'There is a peculiarity in the account of Fusly 1242 not observable in Fuslies 1233 and 1241, namely, there is no deduction for Caboolatee Bunjer which in Fusly 1233 was Rupees 5,54,411-10-7. This point is not noticed by the Principal Collector though the Board presume that the reason given by the Sub Collector for no deduction having been made in his Talooks on this account may be applicable to the District generally, namely, that the Ryots were unwilling from the bad commencement of the season to enter into agreements to cultivate.'

'The following statement shews the gross and net settlement of Fusly 1242 compared with Fusly 1233.'

				Fusly 1233.			Fusly 1242.			Increase.			Decrease.					
				RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.			
Gross Settlement				21,20,983	15	3	11,90,642	0	11	...	...	...	...	...	...			
Total Deductions				10,99,857	4	0	3,86,695	10	5	...	...	...	...	...	...			
Remainder...				10,21,126	11	3	8,03,946	6	6	...	...	...	...	...	...			
ADD.																		
Ready money collections				1,03,484	14	2	77,478	0	2	...	...	...	...	...	...			
Permanent Settlement				...	...	...	3,300	0	0	...	...	...	...	...	...			
Village Rents				24,577	6	10	3,480	4	6	...	...	...	...	...	...			
Rents of Palmyra Trees							7,571	11	11	...	...	...	...	...	...			
Total...				11,49,189	0	3	8,95,776	7	1	...	...	...	...	...	...			
DEDUCT.																		
Remission for Village Sibbendy and Poligars' Fees..				1,44,386	3	6	82,673	7	5	...	...	...	...	...	...			
Net Aumanie...				10,04,802	12	9	8,13,102	15	8	...	...	...	1,91,699	13	1			
Add Peshcush...				4,21,047	0	8	4,50,953	7	3	29,906	6	7	...	...	...			
Total Land Revenue...				14,25,849	13	5	12,64,056	6	11	29,906	6	7	1,91,699	13	1			
													Deduct Increase...			29,906	6	7
													Net Decrease...			1,61,793	6	6

The Bhogajastee according to the dittum of Fusly 1242 exceeds that of Fusly 1233 in a net sum of Rupees 11,450-13-7.

				Fusly 1233.			Fusly 1242.								
				Bhogajastee.			Bhogajastee.			Increase.			Decrease.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Upon Poonjah	...	...	...	589	1	0	3,032	13	8	2,443	12	8	...	...	...
Nunjah 1 Crop land	...	...	...	6,067	9	8	14,095	8	9	8,027	15	1	...	...	...
„ 2 Crop land	...	...	...	250	13	8	507	8	10	256	11	2	...	...	...
Nunjah lands not separated	...	...	...	427	3	0	384	6	4	...	...	...	42	12	8
Total Nunjah...				6,745	10	4	14,987	7	11	8,284	10	3	42	12	8
Poonjah cultivated as Nunjah and Totacal	...	...	...	1,675	2	9	2,393	10	1	718	7	4	...	...	...
Total Bhogajastee...				9,009	14	1	20,413	15	8	11,446	14	3	42	12	8
Deduct Decrease...										42	12	8			
Net Increase...										11,404	1	7			
Totacal	...	...	...	7	12	7	10	8	1	10	11	6			
Cocoonut and Mangoe Topes...	...	...	...	68	3	2	104	3	8	36	0	6			
Total...				9,035	13	10	20,536	11	5	11,450	13	7			

'It is not to be supposed under the stated circumstances of the season that the Ryots were able to cultivate any portion of their one crop land with a second crop, the greatest proportion therefore of the amount assessed as Bhogajastee may be presumed to be owing to the cultivation of Nunjah with the higher assessed and more valuable crops of Sugarcane, Betel, &c. The Board observe that the Bhogajastee on Poonjah converted into Nunjah and Totacal in Fusly 1242 is only Rupees 2,393-10-1 out of a total of Rupees 20,536-11-5.

Statement A, Col. 491.
" " 503.

'Regarding Bhogajastee assessment neither the Principal Collector's Report nor the Jummabundy Accounts afford any information either as to the extent of the land on which it was assessed, the description of produce or the manner in which the assessment was regulated. These particulars should have been explained and the Board request that the Principal Collector will now submit a Talookwar Account of the Bhogajastee assessment, particularizing the extent of land, the different descriptions of produce on which it was assessed and the rates of assessment.'

'The Bhogajastee on the Nunjah one Crop Dittum land in Fusly 1242 was as shewn above Rupees 14,095-8-9, of which Rupees 13,752-14-10 was the assessment on lands irrigated by Tanks and Nullahs, and Rupees 342-9-11 only on lands irrigated by wells. This result under the circumstances of the season and the statement made by the Principal Collector of the supply of water in the District appears to the Board unaccountable and requires explanation.'

Statement A, Col. 347.
Col. 191 and 239.
Cols. 287 and 335.

'The Jummabundy Accounts while they give the extent of Poonjah converted into Nunjah and Totacal do not particularize the extent of land cultivated as Nunjah or that cultivated as Totacal. It is proper that this distinction should be made for the future.'

'The Board cannot discover from the Accounts or the report the extent and assessment of Nunjah lands or lands in the beds of Tanks, &c., which may have been cultivated with Poonjah produce. This is much resorted to in such seasons as the past, and from the Principal Collector's letter of the 18th January last Para 3 it would appear that it had been done to some considerable extent in Fusly 1242, the Ryots "having been obliged to raise dry grain on the wet lands as a measure of securing to themselves the means of subsistence." In the 10th Para of the same letter the Principal Collector states that he assured the Ryots that if from the utter want of the usual irrigation, they cultivated dry grain on Nunjah land by the assistance of wells dug by them for the purpose, the Nunjah assessment would be levied only on the extent of land actually cultivated and not according to established practice of demanding the full assessment on the field when as much as three quarters had been cultivated. There is no information in the Report or accounts whether any lands were so taken and cultivated. The Principal Collector will be pleased to explain under what rule *nunjah assessment* was fixed to be

'levied on Nunjah land so cultivated with Poonjah whether it was merely in conformity with established usage or how. In the Sautgur Talook where the means of irrigation are insufficient for the whole of the wet cultivation, a portion, it would appear, is set apart for the cultivation of Nunjah and assessed with Nunjah *teerwa* and the remainder is allotted for Poonjah cultivation, and is stated to be assessed with a *low Teerwa* except when cultivated with Paddy, Sugarcane or Betel, by water from the Tanks, a portion of the fixed Nunjah land having been left waste. In such case only are they liable to pay Nunjah *Teerwa*.'

Hookoomnamah of Fusly 1242.
Para 19.

'The Principal Collector will be pleased to submit a statement of the extent of Nunjah land cultivated as Poonjah and a similar one of lands in the beds of tanks cultivated with dry grain and the rate at which they were assessed.'

'It appears from Para 7 of the Principal Collector's report that the assessment in Fusly 1233 on Cawnies 1,89,685 of Nunjah, Poonjah and Totacal amounted to Rupees 12,44,107, and

'in Fusly 1242, Cawnies 1,65,165 were assessed at 9,87,636, the difference in Cawnies being 24,520 and the assessment Rupees 2,56,470, so large an amount of assessment upon the limited extent of 24,520 Cawnies evidently shews not only that the land uncultivated in Fusly 1242 which was under cultivation in fusly 1233 must have been the greater portion of it (Nunjah) but of the best description of Nunjah. The statement which accompanied the Principal Collector's letter of the 18th January last shews that the decrease of 24,520 Cawnies in fusly 1242 was as follows.'

							Cawnies.		Assessment.		
									Rs.	A.	P.
Poonjah	...	...	...	...	...	...	9,275	8 2/16	41,802	12	9
Nunjah	...	...	...	...	...	...	15,209	5 1/2	2,12,795	1	3
Totacal	...	...	...	...	...	...	34	13 2/16	1,873	0	2
Total...							24,519	11	2,56,470	14	2
AVERAGE PER CAWNY.											
Poonjah	...	...	...	...	...	...	...	...	4	8	1
Nunjah	...	...	...	...	...	...	...	...	13	15	10
Totacal	...	...	...	...	...	...	...	...	53	12	10

'The assessment on the 1,65,165 Cawnies cultivated averaged 5-15-8 per Cawny, whereas that on the 24,519-11 Cawnies Nunjah, Poonjah and Totacal which was left uncultivated averaged Rupees 10-7-4 per Cawny, to what cause such a result is to be attributed is not explained, but the Board think it may possibly be owing in some degree to the throwing up the two crop land, a practice which attracted

Para 10.

'their attention on a former occasion as noticed in their Proceedings on the Jummabundy of fusly 1237. The Board observe that there is a decrease in Fusly 1242 in the extent of two crop land taken for cultivation at the commencement of the season of 8,168 Cawnies below fusly 1233, and of Cawnies 4,110 below Fusly 1241. The Board would wish to have further explanation in respect to the causes of this decrease of the cultivation of the two Crop land and also of the very high amount of assessment of the 24,520 Cawnies left uncultivated in fusly 1242 as above noticed.'

'The decrease of Garden cultivation in Fusly 1242 on the extent cultivated in Fusly 1241 bears in the Sub Collector's Talooks a percentage of 56, and in the Principal Collector's Talooks of 20 7/16. The Sub Collector explains that the want of water was not the only cause of the

'great decrease in Garden cultivation. The Ryots were in many instances obliged to neglect their garden cultivation in order to save as much as possible of their wet crops by watering them from wells when the water in the Tanks failed. The Board observe that the total decrease of cultivation in the 4 Sub Collector's Talooks was 42 1/4 per cent., and the land revenue settlement Rupees 2,80,035 below that of Fusly 1241.'

'The Board proceed to notice the deductions from the gross settlement which amounted in Fusly 1242 to Rupees 3,86,695-10-5. The following statement exhibits a comparison of the deductions made in Fuslies 1233 and 1242.'

Sub Collector's Report. Para 3.	Fusly 1241			Rs. A. P.		
	...	...	...	5,57,327	2	9
	" 1242	...	...	2,77,292	2	3
	Decrease			2,80,035	0	6

	Fusly 1233.			Fusly 1242.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Caboolatee Bunjer or land taken by the Ryots but not tilled ...	5,54,411	10	7	...	...	...	...	...	...	5,54,411	10	7
Stall Cummee parts of fields left waste ...	29,784	14	6	18,445	12	2	...	...	...	11,339	2	4
Chicker Pooldy, land prepared but not sown ...	26,582	12	3	37,304	12	7	10,722	0	4	...	...	...
Shavee Crops withered after having attained some growth ...	1,93,420	1	9	1,57,621	2	1	...	...	...	35,798	15	8
Arapal Crops withered shortly before arriving at maturity ...	1,19,385	9	0	60,081	0	9	...	...	...	59,304	8	3
Vettapal Crops for which seed has been sown, but never came up...	52,722	4	0	13,057	13	3	...	...	...	39,664	6	9
Beds of Tanks ...	120	9	8	...	...	...	...	...	...	120	9	8
Paymalee Crops destroyed by inundation ...	...	...	...	2	12	8	2	12	8	...	...	...
Boganustee, Loss of 2d. Crops ...	18,091	7	6	26,142	11	0	8,051	3	6	...	...	...
Ayan Ryayut, or authorized general remission of 12½ per cent. ...	85,249	7	10	56,334	7	6	...	...	...	28,915	0	4
In Mairahs of Reddys &c. ...	...	...	...	...	...	...	...	...	...	...	...	...
Cowle Bunjer waste land on Cowle ...	565	1	0	1,623	7	8	1,058	6	8	...	...	...
Bilmuctah or fixed Rents ...	6,838	12	6	6,815	2	6	...	...	...	23	10	0
Petty remissions ..	12,296	14	9	9,031	14	10	...	...	...	3,264	15	11
Daswundums or assignments for making Tanks ...	387	10	8	234	9	5	...	...	...	153	1	3
Total...	10,99,857	4	0	3,86,695	10	5	19,834	7	2	7,32,996	0	9
Deduct Caboolatee Bunjer...	5,54,411	10	7	Deduct Increase...			19,834			7	2	
	5,45,445	9	5	Net Decrease...			7,13,161			9	7	

'It appears from the foregoing account that deducting the Caboolatee Bunjer in Fusly 1233 which is entirely omitted from the Account of Fusly 1242, the total deductions were Rupees 5,45,445-9-5 for Fusly 1233 and 3,86,695-10-5 for Fusly 1242. The total deductions for perished crops was as follows.'

	Rs.	A.	P.
Fusly 1233 ...	3,65,527	14	9
" 1242 ...	2,30,760	0	1
Decrease in Fusly 1242 ...	1,34,767	14	8

'The very unfavorable nature of the past season rendered it necessary that remission should be given on dry grain cultivation which is not allowed except in the most unfavorable seasons.'

'It would appear from the detailed Statement No. 1 that the remissions

	Rs.	A.	P.
Statement No. 1, Col. 265. 'granted were on Poonjah ..	1,21,759	0	2
" Col. 272. 'Nunjah ..	1,08,674	9	3
" Col. 279. 'Totacal ..	326	6	8
Total ..	2,30,760	0	1

Para 12.

'The Principal Collector states that in granting the remissions he was guided strictly by the principles suggested by the Board. These principles were the same as were observed in the Ceded Districts by Colonel Munro in Fusly 1216. By the rules then acted upon the lands whose crops had failed were classed under four distinct heads and it was provided, that lands which produced a crop though greatly less than an average one should not be entered in the Shavee Account and that remission was not to be granted generally and indiscriminately even in the lands entered in the Shave statements, but partly or entirely according to the circumstances of the Ryots and their means of payment with reference to the general outturn of their whole cultivation of dry, wet and Garden land, and the prices they were able to obtain for their produce. It was in conformity with these principles that the Principal Collector states the remission was granted,' "with a due regard to the interests of Government on the one hand and with a liberal consideration of the distressed circumstances of the Ryots on the other, every exertion being made towards the attainment of these objects by the personal superintendence, and supervision, of all doubtful cases, either by myself or one or other, of the Sheristadars and Head Gomastahs, who were deputed in different directions for the purpose." 'In the Sub-Collector's Talooks Mr. Babington states that remission was granted for withered crops after making a fair deduction for high prices and Manawary (which are lands dependant on the supplies of rain for Nunjah Crops) for Poovasee Crops and Crops watered from their own wells.'

'The amount assessed on the Ryots under these different heads cannot be ascertained from the report or statements excepting that imposed on account of high prices and excepting as regards the Manavary cultivation the extent and assessment of which in the Sub-Collector's Talooks amounted to Rupees 5-11-0* the extent of the whole cultivation having only been Caws. 0 As. 13½. It appears from Para 8 of the Sub-Collector's report that he considered the ryots to have derived a profit by high prices of 31½ per cent. or of five annas in the Pagoda. The Sub-Collector has not stated how he ascertained and determined the prices of Grain, by which the Ryot's gain was calculated and whether it was with reference only to the prices prevailing in the large towns in the District, or to those at which the Ryots had actually disposed of their produce. The Board would wish to be informed if the profit by high prices was assessed indiscriminately upon the poorer as well as the more substantial Ryots.'

'The Board could have wished that the Principal Collector had given fuller information as to the measures he took to ascertain the true extent of failure, in the year under review. His personal superintendence and that of his Sheristadars and Head Gomastahs was he states, exercised in "all doubtful cases," but the whole of the Shavy accounts were from their very nature questionable and required to be most strictly scrutinized and affording as such a season did so great an opening for unjust claims to remission and so great a facility for fraud, no measures short of strict local investigation by disinterested persons into the accounts and condition of the lands of each village and a personal inspection by the Tahsildars and District servants at the time of cultivation and when the crops were reported to be perishing (accounts of which should have been regularly forwarded to the Huzzoor) would have been likely to elicit the truth of the Curnums' statements of the Shavy lands in the village.'

'The Board request that the Principal Collector will explain more fully the measures he adopted to check the accounts of remission given in by the Curnums, whether Tanakee Accounts were made and sent into the Huzzoor and at what period of the season and by whom, and whether regular accounts were made out from personal inspection by the Head Gomastahs deputed from his Cutcherry for the purpose of supervision.'

'It has been already shewn that the amount of remission given for perished crops was '2,30,760 Rupees, but the amount of remission claimed, it appears from the detailed statement 'of remission No. 1 was 3,21,807-13-0 and that a sum of Rs. 91,047-12-11 'of the assessment of lands on which the crops had perished was col-
Statement No. 1, Col. 283. 'lected from the Ryots. The collection of this sum, the Principal
" " 284. 'Collector has omitted to notice in his report and is entirely omitted in the general Jummah-
'bundy statement, and the Board therefore can only infer that it has been imposed upon the
'Ryots upon the general principles on which he fixed the amount of remission as detailed in the
'13th para of his report. The Principal Collector should have noticed this point, and have
'explained more fully under what specific heads, it had been assessed upon the Ryots. The
'Board wished to be informed by whom and upon whose enquiry this account was framed and
'the amount levied and the portion assessed under each head. The general percentage for the
'whole District of Shavee collected upon the total remission claimed is 28-4-8. It is however very
'remarkable that in the Sub-Collector's Talooks the amount of remission claimed for perished crops
'was 77,276-8-0, of which Rupees 31,751-5-11 was collected giving a per centage of Rupees
'41-1-5, whereas in the Principal Collector's Talooks the remission claimed was Rs. 2,44,531-5-0
'and the amount collected Rupees 59,296-7-0 giving a per centage of Rs. 24-3-11. The Board
'cannot understand the reason of this great disproportion. The Board are inclined to think
'either that the Shavee Accounts given in were not true accounts and exceeded the real extent
'of failure or if correct, the collection of so large a portion as was collected in the Sub-Collector's
'Talook must have pressed heavily upon the Ryots in such a season, notwithstanding the
'high prices of grain. The Sub Collector states in his report that in consequence of the
'Ryots purposely absenting themselves from their villages at the time they were
'summoned and others who appeared refusing to take their Puttahs he was obliged
'to have an unusual number of Puttahs distributed by the Tahsildars. The Sub Collector
'should have entered into a fuller explanation on this point, and have stated the grounds of
'their objections whether it led to any modification of their Puttahs, or whether they eventually
'consented to receive them. The Board do not understand how the Tahsildars could be
'expected to succeed in obtaining compliance when the Sub Collector's endeavours had failed
'unless it was effected by objectionable means. But from a petition which the Board received
'in the month of October last from the ryots of several villages in the Wandawash Talook it
'appears that they complain greatly of the unjust demands which have been made upon them
'for Shavee and for an enhanced rate of Tarum Teerwa, and that their lands, houses and personal
'property have all been sold. The Board request therefore that full explanation on the subject
'may now be furnished both as to the collection of the 91,047 of the Shavee and also the cause
'of the great difference in the per centage between his own and the Sub Collector's Talooks as
'before noticed. The Board observe that there was an increase in the Fusly under review
'compared with Fusly 1233 of Rupees 8,051-3-6 in the remission granted for Bhoganustee.
'The Principal Collector has not stated at what rate remission was so granted or whether
'any and how much was upon the loss of the first crop and how much upon the second. The
'Principal Collector is requested to state under what rules the rates of remission have been
'regulated.'

Statement No. 3, Col. 274
" Col. 276
" Col. 278
" Col. 279
" Col. 282
" Col. 283
" Col. 286
" Col. 287
" Col. 294
" Col. 298
" Col. 304
" Col. 305
" Col. 306
" Col. 307

'The total extent of Nunjah and Punjah Cowle land in Fusly
'1241 was Cawnies 3,035-15½ on which the Tarum Teerwa was
'Rupees 14,447-6-3 and the amount of Cowle remission Rupees
'7,326-1-6. Of these lands Cawnies 462-11½ assessed at Rupees
'2,576-14-10 came upon full teerwa in Fusly 1242. The Crops on
'Cawnies 1,033-8½ bearing a turram teerwah of 3,198-7-2 perished
'from drought, and Cawnies 971-As.10 assessed at 4,974-9-4 was left
'waste, 568-1½ Cawnies only of the Cowle land of Fusly 1241 was
'cultivated in Fusly 1242 besides 3-11½ Cawnies of Nunjah land newly
'taken making a total of 571-12½ Cawnies on which the Turram
'Teerwa was Rupees 3,738-2-9 and the Cowle remission 1,623-7-8
'leaving the amount actually assessed 2,114-11-1.'

'There is an usual deduction of Rupees 6,815-2-6 made annually under the head of
'Bilmuctah Enams situated in 6 Villages in the Tripatty Talook. Their extent is Cawnies
From Pl. Collr., 25th Sept., '503-5½ of Nunjah assessed at 7,741-3-9 and Cawnies 461-3½ of
in Cons., 23rd Novr. 1829. 'Poonjah assessed at Rs. 1,898-12-10 making a total of Cawnies 964-9½
'assessed at Rupees 9,640-0-7 of which the Bilmuctah rent amounts
Para 179 to 189. 'to Rs. 2,824-14-1 and 6,815-2-6 is remitted to the Enamdars for their
'benefit. The Principal Collector in a letter under date the 6th November 1824 expressed his
'intention' "to make an enquiry regarding the origin and nature of these deductions." 'He
'did not however remain sufficiently long in the District to effect his intention and it appears that
'the enquiry was not even commenced. On the 25th September 1829 the Principal Collector
'submitted a statement shewing the result of the enquiry from which it appeared that generally
'speaking the grants had been made by the farmers of land during the latter years of the
'Nabob's Government to save themselves from an outlay of cash for the repairs of Tanks and
Para 24. 'channels. The Board in their Proceedings of the 5th August 1830
'directed that strict enquiry should be instituted without delay to
'ascertain satisfactorily the nature and circumstances of each Enam, the object of the grant in
'each case, the nature of the channel to which the grant refers, the purpose for which it was
'intended and if the condition of the grant had been entirely or to what extent fulfilled. The
'early attention of the Principal Collector was directed to a full report upon the subject. These
'instructions were approved by Government under date the 1st October 1830. On the 18th
'September 1830 Mr. Roberts stated that he should immediately commence upon the detailed
'accounts required which he subsequently reported to be in progress and hoped to submit them
14th Octr. 1830, In Cons., 'at an early period and in his Jummabundy Report for Fusly 1239
4th Novr. 'he stated his intention to report separately on the Bilmuctah Enams,
'and at an early period. The Board are therefore surprised that the
'report should not have been yet submitted. The large sacrifice of Revenue which is yearly
'made for purposes which are probably not or but very imperfectly effected requires that there
'should be as little delay as possible in ascertaining the true nature of these appropriations of the
'public Revenue and the propriety of continuing them for the future. The Board trust that
'no further delay will occur in furnishing the required report.'

'The Principal Collector is requested to state if he has adopted any measures in pursuance
13th December 1830. 'of the opinion expressed in Para 12 of the Board's Proceedings on
'of the Jummabundy of Fusly 1239 relative to the eventual survey and
Sub Coll.'s Report, Para 15. 'assessment of the two Villages of Timmanair and Tanguiperapollam.
'Fuslies 1240 and 1241 but has been kept under Aumany in Fusly 1242 in consequence of its
'having been impossible to obtain an offer to rent it.'

'The Board observe from the accounts that the total number of villages and hamlets under 'Circular management in Fusly 1242 exceeded that of Fusly 1241 by '16. There is however an inaccuracy in the statement of villages 'in-as-much as the grand total is stated in Fusly 1242 to be 6,832 and 'in Fusly 1241 only 6,830 making a difference of two. The Board 'request that this discrepancy in the account may be explained. 'There are others also which though clerical mistakes evince a great 'carelessness in their preparation, for instance in the Cowle statement 'the total in Col. 275 which should be Rupees 14,447 is written '24,447, similar mistakes occur in the totals of Cols. 383,791,852 'and 983 in the Jummahbundy statement.'

Statement A,
Col. 26 Fusly 1242 ... 3,791
Col. 23 " 1241 ... 3,775
16

Statement A. Col. 80
" Col. 77

No. 3

'The total in Column 383 should have been 14,987 whereas it is 14,907 that of Column 791 'should have been 1,724, whereas it is entered 17,024. In Column 852 instead of being 1,57,621 'it is 15,621 and in Column 983 instead of being 1,456 it is 14,566. Such inaccuracies should be 'carefully avoided for the future.'

'Of the revenue settlement of the Aumanie lands amounting to Rupees 8,13,102-15-8 it 'appears from the Demand, Collection and Balance statements that Rupees 7,59,118-13-2 was 'collected up to the close of the Fusly leaving a balance of Rupees 53,984-2-6 which was reduced 'by the end of August to Rs. 29,022-9-5 and by the Demand, Collection and Balance statement 'received for October last to Rupees 18,970-3-5 of this balance 792-2-7 'only was collected in the month of November leaving a balance still 'outstanding of 18,178-0-10.* The Principal Collector in Para 25 of 'his report states that the revenues have been realized without the necessity of a reference to 'coercive measures, that in no instance was the property of any one individual distrained nor 'was it found necessary to resort to personal restraint to ensure the collections. The Petition 'before noticed from the Ryots of certain villages in the Wandawash Talook being so entirely at 'variance with this statement, was forwarded for his report on the 10th October, but as yet no 'reply has been received on the subject. The Principal Collector states in his report that he 'will take an early opportunity of submitting his opinion whether it will be advisable to cancel 'any portion of the balance, and with this view has directed the Tahsildars to enter into minute 'enquiries into the means of those by whom it is due.'

'Out of a demand of Peshcush on the permanently settled lands amounting to Rs. 4,50,953-7-3 'the collections to the close of the Fusly were Rs. 3,51,295-1-4 leaving a balance of Rs. 99,658-5-11, 'of which Rupees 1,277-14-0 were only collected by the end of August 'and 15,735-9-1 by the end of October last leaving a balance at that 'period of Rupees 83,922-12-10* or Rupees 18-9-9 per cent. on the 'total Peshcush.'

* Balance at the end of Jany.
1834, Rs. 79,693-8-0.

'Of the outstanding arrears of Peshcush Rupees 79,693-8-0 is due by the Cavetnuggur 'Zemindar. A proposition from the Zemindar to be allowed to discharge his balance by instal- 'ments in 3 years formed the subject of a communication from the Board to Government dated '18th March 1833 and the Government directed that the matter should be left for future con- 'sideration. The Peshcush of this Estate is Rupees 1,87,603. The Balance due as before stated 'is Rupees 79,693-8-0 nearly a moiety of the Peshcush and of this sum it appears by the Demand, 'Collection and Balance statement for November no portion has been since realized. The 'Principal Collector states in his present report that he believes every exertion has been made 'by the Zemindar and his servants to liquidate the balance. The state of the Zemindary he 'describes to be most inefficient, the Tanks much in want of repair and that the Zemindar has no 'funds to repair them. The Zemindar's private debts are reported to be very heavy, and that he

'has little credit upon which to raise money to pay the Circar demand even were it desirable that 'he should resort to such a step. The Principal Collector requests that as the season of Fusly '1243 promises well the final consideration of the case may be postponed for a short period, in 'which the Board concur.'

'The total land revenue charges for Fusly 1242 amounted to Rupees 2,65,202-0-9 being an 'increase above the charges of Fusly 1241 of Rupees 1,787-2-8. In 'consequence of the large decrease of Revenue in the Fusly under 'review the charges which necessarily cannot vary much in amount 'bear a per centage in Fusly 1242 of Rupees 20-15-8 upon the revenue of the year whereas the 'charges of Fusly 1241 bear a per centage of Rupees 12-14-5.'

'The total revenue of the District from all sources in Fusly 1242 was Rupees 8,06,531-8-5 'below the Revenue of the preceding Fusly.'

		Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
Principal Collector's report Para 9.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
	Land Revenue ...	20,41,469	11	2	12,64,056	6	11	...	...	...	7,77,413	4	3
	Moturpha ...	33,258	1	2	32,663	11	2	...	...	...	594	6	0
	Abkary ...	1,25,023	8	0	1,25,425	0	0	401	8	0	...	...	...
	Sayer ...	1,64,343	4	5	1,55,300	0	0	...	...	...	9,043	4	5
	Tripetty Offerings ...	72,613	13	10	59,463	13	8	...	...	...	13,145	0	2
	Sundry Farms ...	7,857	5	3	10,072	13	8	2,215	8	5	...	...	...
	Salt ...	22,509	2	1	13,310	13	7	...	...	...	9,198	4	6
	Stamps ...	28,345	10	9	28,591	5	3	245	10	6	...	...	...
	Total Extra...	4,53,950	13	6	4,24,832	9	4	2,862	10	11	31,980	15	1
Grand Total...		24,95,420	8	8	16,88,889	0	3	2,862	10	11	8,09,394	3	4
Deduct Increase...											2,862	10	11
Net Decrease...											8,06,531	8	5

'The management of the Extra sources of Revenue for Fusly 1242 having been already 'reviewed in the Board's Proceedings under date the 2nd December last submitted to Govern- 'ment on the 6th the Board do not consider it necessary to make any further remarks upon 'the subject. An explanation of the cause of increase and decrease in the Revenue upon Extra 'sources, or any general observations regarding their management do not properly appertain to 'a Collector's Jammabundy report upon the land Revenue and are wholly superfluous if they are 'submitted as they should be in the Report on Extra Revenue.'

'Resolved that these Proceedings be submitted for the consideration and orders of the 'Right Honorable the Governor in Council.'

327. A Copy of the foregoing Proceedings was transmitted to the Principal Collector on the 28th February.

OBSERVATIONS OF THE BOARD ON THE REPLY OF THE PRINCIPAL COLLECTOR TO THEIR
PROCEEDINGS ON THE SETTLEMENT FOR FUSLY 1242.

328. On the 31st May we submitted to Government the following Extract from our Proceedings under date the 22nd of that month.

Proceedings, in Cons., 22nd
May 1834.
In Cons., 24th Feby. 1834.

'Read the following letter from the Principal Collector of the Northern Division of Arcot replying to the Board's Proceedings of the 24th February last on the settlement of his District for Fusly 1242.'

Here enter 16th in Cons., 28th April 1834.

'In the paras noted in the margin, the Board observed that they had reason to distrust the accounts of the supply of water in the several reservoirs in the District, the deficiency of which was stated by Mr. Roberts to be the cause of the great diminution in the extent of land cultivated in fusly 1242 compared with fusly 1233, in the latter of which the season as appeared from the monthly reports received from the District was equally if not more disastrous as regarded the supply of water than that of Fusly 1242. They expressed their opinion moreover that if the accounts were correct the stated excess of water in fusly 1233 was not sufficient to account for the very diminished quantity of land taken for cultivation in fusly 1242.'

'In reply to these points Mr. Roberts states that he was not in the District at either of the periods alluded to, but that he has no reason to doubt the accuracy of the accounts' "as from certain established facts" (the nature of which he does not state) "and from the mode in which such statements are prepared, they are generally the most correct of those received from the Tahsildars. The accounts in question are submitted by the Tahsildars, but they are prepared by him from the returns of the Peshcars and Turufdars under him, each of whom having a certain number of villages of each Talook placed under his orders is enabled to give strict attention and personally to visit each reservoir, nor is there difficulty in ascertaining pretty correctly the quantity of water in each, as every Tank has its particular water marks by which the quantity is designated, it is probable therefore, that when an inconsistency exists in an account it is more to be ascribed to an error in the translation than in the account itself" 'and in this way Mr. Roberts explains the circumstance noticed by the Board in para 17 of one Tank having had ten months' supply of water at the end of August, and only three at the end of November. The Hindoovee accounts, he affirms, shew that the Tank in question at the end of August had only an eight months' supply instead of ten, and at the end of November 3½ months instead of three; but observes, Mr. Roberts, there is no reason to doubt the accuracy of the accounts. The explanation now given as to the manner in which these accounts were prepared confirms the Board's previous distrust in their accuracy, they had supposed that many if not the greater portion of the Tanks had been reported on by the Tahsildars from their own personal knowledge and inspection, and even upon this supposition the accounts appeared to them open to distrust. But so far from this having been the case, the returns made by the Tahsildars it now appears were founded on the reports of those under them upon the returns of the Peishcars in those villages under their management, and upon the returns of the Turufdars in those villages allotted to their superintendence. It does not appear from Mr. Roberts' letter that the Tahsildars made the returns on their own personal inspection of the Tanks neither does it appear how the information was obtained and the returns made out in regard to such villages as were under their own immediate management. It may have and probably in many cases was on the reports of the Monegars and Curnums. The Board never doubted the ability of the District servants to send in true accounts of the supply of water in the several Tanks, any more than they doubt their ability to send in true accounts of produce

'of shabee, or of any other item of revenue if they would be honest enough to do so. It is not their ability but their honesty that is the cause of distrust. The Turuffdars of whom there are two in each Talook receive a monthly salary of 9 Rupees, the Peshcars of Rupees 27. Their pay cannot be an object to them compared with what they may derive by acting in concert and for the interest of the cultivators, and it is to be recollected that a false statement of the supply of water in the Tanks, affords facilities to the ryots to have concealed cultivation with the surplus water or convert it to other cultivation more beneficial to themselves, such as that of Gingely seeds as instanced in the cultivation Hookoomnamah of Fusly 1242, para 18. Mr. Roberts's explanation on this point, viz., as to the accuracy of the Tahsildar's returns has rather confirmed, than removed their previous distrust of those accounts.'

'It has been before stated that Mr. Roberts's explanation of the circumstance of a Tank having at the end of August ten months' supply of water, and in three months after a supply of three months was owing to a mistake in the translation, but by the Hindoovee accounts it still appears this Tank had at the end of August 8 months supply and in three months after only 3½, shewing an expenditure of 4½ months water in 3 months.'

'The Board in the concluding part of para 16 of their Proceedings observed that even had the supply of water in Fusly 1233 in excess of the quantity in fusly 1242 really existed, they did not think it was sufficient to account for the very large decrease in the land taken for cultivation in fusly 1242. From Mr. Roberts's present letter, it appears that the Board were correct in this opinion. It is to be observed that Mr. Roberts himself in his letter of the 18th January 1833 brought to the Board's notice the comparative supply of water in fuslies 1233 and 1242, as accounting for the diminished cultivation in fusly 1242 which he stated to have been up to the end of November of each year, to the extent of Rupees 2,56,470. Mr. Roberts in his present letter has assigned another cause for this diminished cultivation which appears to have escaped him on the former occasion. He observes' "I think it will be admitted that any such comparison with respect to seasons only must be fallacious when I remind your Board that in fuslies 1231 and 1232 the remission of 12 per cent. was given on an average for the whole division not indiscriminately but with reference to the accuracy or otherwise of the survey assessment in particular villages." 'In the same para Mr. Roberts observes that' "when the Dittum for Fusly 1233 was formed the Ryots had no reason to suppose that any alteration would take place in granting the rates of remission, in the course of the year; however the Board discontinued these rates and directed that a remission of 12½ per cent. should be given indiscriminately. At the commencement of fusly 1233 therefore the Ryots took up lands under the supposition that the same rates would be continued as had been sanctioned during the two preceding years." 'In the following para Mr. Roberts remarks.' "In attempting a comparison between the extent of land taken up in fuslies 1233 and 1242 which the Board have selected for such purpose, the state of the season, however unfavorable to the latter, will not, I think, be admitted as the sole subject of consideration tho' a very weighty one when reference is had to the amazing difference in the remission expected in the former year in continuation of that given in the two preceding fuslies," 'Mr. Roberts however in his Jummaundy report for the year, para 3 states that' "any protraction or diminution of the periodical falls of the former and latter rains is so decisive of the result of a season that a reference to other causes may be considered comparatively unnecessary."

'Mr. Roberts now attributes the diminished Cultivation in fusly 1242 as compared with fusly 1233 in part to the effect of the grant of the remission of 12 per cent. indiscriminately

'instead of with reference to the accuracy or otherwise of the survey assessment in particular villages, which cause did not operate to the prejudice of the cultivation of Fusly 1233, now it appears that the cause of the decrease in the cultivation in fusly 1233 below Fusly 1232 which was considerable is attributed by Mr. Roberts himself in his letter of the 25th September 1829 para 39 to this change in the mode of granting remission and which operating as he now states to the prejudice of the cultivation of Fusly 1242 and not of Fusly 1233 rendered the comparison unfair. From the subjoined Extract from his letter of the 25th September 1829 it will be seen that the change in the mode of granting remission was in operation in fusly 1233 and deterred the ryots from taking up land, an effect he would now lead the Board to believe was confined to the past fusly and not to fusly 1233. In the letter alluded to Mr. Roberts states as follows. "The succeeding year fusly 1232 proved most favorable, and the Jumma in consequence was 1,82,049 in excess of the revenue of the preceding year. There is no doubt the remission granted and which was understood would be continued held out inducement to cultivate which the favorable season rendered advantageous, but the subsequent alterations and reductions in the rates of remission which became apparent to the cultivators would appear not only to have disappointed their hopes but created doubts as to the continuance of the boon, the cultivation consequently fell off in the succeeding year which proved eventually one of great severity and misery." "The Board in their Proceedings of the 2nd December 1830 para 33 observe." "Thus to the equalization of the remission which if it had an unfavorable effect in some quarters must, as it was now made general, have had a favorable one in others where no remission had been previously allowed, he ascribes entirely the great decrease of cultivation in fusly 1233."

In Cons., 4th Jan'y. 1830.

25th Sept. 1829, in Cons., 4th Jan'y. 1830. Para 39.

In Cons., 2nd Decr. 1830.

'But it would seem that the effect on the cultivation of the alteration of the mode of granting remission had ceased, till the point was revived by Mr. Roberts to explain the decreased cultivation of Fusly 1242. In his report on the Jumma bundy of fusly 1236 para 40 he speaks of the desire and willingness of the ryots generally to extend the cultivation of the country to the very limit of their ability, and that the reason of the actual cultivation being shorter than what they had intended and wished was owing to the deficiency of irrigation and seasonable showers, and in his letter of the 1st October 1828 para 41 he again speaks of the desire, and capability exhibited by the ryots to extend their cultivation.'

28th October, in Cons., 5th November 1827.

In Cons., 13th Octr. 1828.

'Mr. Roberts however has attributed at different times the decline of cultivation first to one cause, then to another, and again to a third, and the Board have therefore no satisfaction in pursuing the subject further, and will conclude their observations on this head by subjoining the following Extract from their Proceedings of the 2nd December 1830 para 64.'

"In his former report on the assessment of these Talooks as has been seen he attributes the decline of cultivation in the wet lands since fusly 1232 to the irregularities and over assessment which the general remission of 12½ per cent. had failed to correct. He now attributes it to the system of Bhogajastee and Bhoganushtee."

'From an examination of the accounts and statements furnished by the Principal Collector it appeared that Nunjah land had been cultivated in the Talooks noted in the margin to a considerable extent, although the tanks were all stated to be dry up to the end of November. This appeared to the Board without explanation confirmatory of the distrust they felt in the accuracy of the statements regarding the supply of water in the Tanks, and they requested explanation on the

	Cawnies.
Tripetty	486
Vellore	1,679
Wandavash	3,335
Pennamurry	340

'subject. In reply the Principal Collector requests a comparison may be made between Fusly 1242 and the preceding year, and leaves it to the Board to decide whether the very heavy decrease in fusly 1242 does not indicate a very considerable declension in the means of irrigation in that year. The Board never doubted and never could doubt that the means of irrigation in Fusly 1242 had considerably diminished when compared with fusly 1241. But this was not the question, the point on which explanation was required of Mr. Roberts was regarding the unusual circumstance of a large quantity of Nunjah land watered from Tanks having been cultivated when these Tanks were stated to have been dry up to November when the period for the cultivation of the Sumba crop was stated to have expired, it usually* terminating in September. The only explanation given by Mr. Roberts on this point is as follows. "Your Board must I conceive be aware that tho' Tanks may not admit of the lands under them being cultivated from the insufficiency of their means of supply, that all those lands do not from that circumstance necessarily lie fallow, tho' such opinion is I think to be deduced from your remarks on this head. The ryots must obtain the means of subsistence however arduous the endeavour to attain it and scanty the result. When the Tanks cannot yield a full supply, the quantity of cultivation is reduced and the ryots have invariably recourse to temporary wells and to clearing out the low lying springs, and by such means secure a crop, and I would ask what description of crop? it does not necessarily follow that because Nunjah land is cultivated that such cultivation is of Nunjah grain in such a year as fusly 1242. The Ryots were in many places happy to raise a Poonjah or dry crop on Nunjah or wet land paying the Nunjah assessment."

* Letter 18th Jan'y. in Cons., 24th December 1833. 10th in Cons., 28th Apl. 1834. Para 5.

In Cons., 24th Feby. 1834.

'Had Mr. Roberts taken the pains to refer to the 26th para of their Proceedings, he would have found a positive and direct contradiction to the deduction which he was led to draw from their remarks. The Board in that para observed as follows.'

"The Board cannot discover from the accounts or the report the extent and assessment of Nunjah lands or lands in the beds of Tanks &c., which may have been cultivated with Poonjah produce. This is much resorted to in such seasons as the past." 'The remaining part of the same para is an obvious contradiction of the inference which Mr. Roberts has drawn from the Board's remarks. From the passage of his letter above cited, it would appear that some portion of these lands where the Tanks are stated to have been wholly dry were cultivated by a partial supply of water from the Tanks, and by temporary wells when that supply failed, but in such case the tanks could not have been dry as they are reported to have been, it is to be inferred again from Mr. Roberts's remarks that a portion of these Nunjah lands were cultivated with dry grain by manual labor and temporary wells only. If such were the case which could not have been to so large an extent as 3,335 Cawnies cultivated in Wandawash it should at least have been explained; it was the want of this information which the Board noticed in the 26th para of their Proceedings.'

'In Wandawash Talook the extent of Nunjah land cultivated under Tanks which are reported to have had no water was 3,335 Cawnies, nearly half the extent of land cultivated in the previous fusly. Now it appears from the Sub Collector's explanation para 3 that Nunjah produce was raised on this land and that it was cultivated after the Tanks were filled. The Tanks were however stated by Mr. Roberts to have been dry in this Talook up to the end of November.'

Enclosure A. 16th in Cons., 28th Apl. 1834. Report for Fusly 1242. Do.

'In the Principal Collector's report it is stated that the ploughing and sowing of the Kar almost invariably commences in July, and the close of the Month of November terminates the

'chief periods of sowing for the 2nd large wet cultivation, the Sumbah; it is generally completed in September, and the smaller after crops in November.'

'The Nowrah or last wet cultivation was almost altogether precluded. The Tanks in the Wandawash Talook were dry up to the end of November, when the season for sowing the two wet crops of Car and Sumba had expired, and there was no rain up to the 18th December, nor till January when there were a few partial showers. The Board have therefore yet to learn how a Nunjah produce was raised from 3,335 Cawnies of land or from any portion of it if the Principal Collector's statement of the supply of water in the Tanks is correct. That a Nunjah produce was raised is clear from the Sub Collector's explanation, para 3 as these lands were cultivated after the Tanks filled, and yet the Principal Collector reports them to have been dry up to the end of November when the cultivating season had passed away. The Board believe that the Tanks did partially fill as stated by Mr. Babington, and that the account of their having been dry up to November is what they thought an incorrect statement.'

'In para 23 of their Proceedings the Board observed that under the stated circumstances of the season they did not suppose that the Ryots had been able to cultivate two crops, on their one crop land, and they presumed therefore that the greatest proportion of the amount assessed as Bhogajastee was owing to their having cultivated their one crop land with more valuable products. The Board observed further that neither the Principal Collector's report nor his statements contained any information either as to the extent of the land on which it was assessed, the description of produce, or the manner in which it was regulated, which particulars they thought should have been explained. In reply to these remarks Mr. Roberts observes' "that it would appear that the principle upon which the lands in these Districts were assessed had escaped the Board's recollection," and he goes on to say that "the rates of land assessment in these Districts have not the most distant reference to the description of crop cultivated, whether sugarcane or the inferior grains, wet or dry."

'A reference to the Board's Proceedings of the 2nd December 1830 will shew what are Mr. Roberts's notions of the principles of the land assessment in North Arcot, a reference to those Proceedings will shew that his notions on the subject are from first to last inaccurate and imperfect. The Board observed' "it has already been shewn that the description which Mr. Roberts has given of the principles of the assessment is very far from accurate." 'The Board further observed regarding the assessment in the Talooks south of the Palar that it was remarkable that Mr. Roberts who was then engaged in revising that assessment to which his time and attention had been chiefly devoted, "should be ignorant of its origin and so little acquainted with its principles as to apply the instructions for another assessment to it." 'In para 67 of the same Proceedings, the Board proceed to say that' "they have recorded the observations which have occurred to them with such explanations as appeared to them to be necessary to correct the numerous errors into which he (Mr. Roberts) has fallen and to prevent any false inferences being drawn from the very imperfect and inaccurate account he has given of the settlements which have been made at different periods and of the principles of the survey assessment."

'In replying to the Board's remarks on this head, Mr. Roberts has altogether mistaken the subject and confounded as he has before done the principle of the assessment with the mode of settlement. Mr. Roberts committed the same error in his remarks regarding the assessment of the Southern Talooks which the Board especially noticed. They observe that it' "had been their endeavour to give a fair and full view of the administration of the land revenue from fusly 1213 to the present time to afford a complete exposition of the principles

Demand Collection and Balance statements for December 1832 and January 1833.

16th in Cons., 23th April 1834.

Para 8.

Para 30.

Para 34.

Proceedings, in Cons., 2nd Decr. 1830.

Para 42.

"of the survey assessment; to discriminate in the reports made by the Collector from time to time between the remarks relating to the assessment and those having reference to the mode of settlement, which are confounded by Mr. Roberts." 'On consideration of the Board's sentiments contained in the Extracts from their Proceedings which they have above cited their having overlooked what in Mr. Robert's notion constitutes the principle of the survey assessment in North Arcot would not have been matter of surprise.'

'But the principle of the survey assessment and the assessment of Bhogajastee are totally distinct and separate. The survey determined under certain prescribed Rules what at that time should be classed as Nunjah, Poonjah and Totacal. These distinctions had reference to the then condition and quality of the land and the means of irrigation as they then existed, and the assessment was regulated by these considerations and the accounts of former produce. The survey did not provide for the future assessment on lands classed and assessed as one crop lands at that period and which might become at a future period from improvement in the means of irrigation at the Government expense capable of producing two crops or more valuable produce or for lands then classed as Poonjah being made at a future period capable of producing Nunjah or Garden produce. These cases were left to be determined, as they have been by subsequent rules* framed under the Board's directions not with reference to the principle of the survey assessment which did not apply "but with reference to established usage" and a consideration of what appeared equitable to the Government and the ryot. In their letter to the Principal Collector of North Arcot dated the 18th August 1828 Para 7 they stated that it was' "desirable that the assessment to be imposed in certain cases on land being rendered more valuable by means of improved cultivation should be regulated on the same principles in both the divisions of Arcot. The Board accordingly request that you will communicate with Mr. Cunliffe on the subject, and agree with him upon such rules in this respect as with reference to ancient usage and the present condition of the Districts you may both deem to be most advisable."

*Jummahbundy.

Hookoomnamahs.

In Cons., 18th Augt. 1828.

Para 4.

In Cons., 11th Jany. 1830.

'In his letter of the 5th January 1830 Mr. Roberts says' "the first means adopted for correcting them (the irregularities and over assessment) was I understand by the introduction of Bhogajastee and Bhoganushtee now complained of. Had the survey assessment been correct this impolitic measure would not have been resorted to, but the survey assessment never has been and never can be acted on," and yet he now confounds the Bhogajastee assessment introduced as he states subsequently to the survey assessment, with the principle on which that assessment was formed.'

'Mr. Roberts states that the rates of land assessment in these Districts have not the most distant reference to the description of crop cultivated. This is correct as far as regards such lands as were assessed at the full rate of the Nunjah assessment of two crop land, as regards the cultivation of inferior grains on higher assessed lands, for instance, the cultivation of dry grain on Nunjah lands, and as regards also the different descriptions of dry grain on Poonjah lands, or of wet grain on wet lands. But Bhogajastee does not apply to these cases, but to cases where a superior description of crop is raised on lands bearing a low assessment, for instance, to garden produce raised on Poonjah land to Betel, Sugarcane &c. cultivated on lands not assessed as two crop lands, and also to a second crop when raised on Poonjah land assessed as one crop land. Two crop Nunjah land cultivated with Betel, Plantain, Sugarcane, and other garden produce pay only the Nunjah assessment on two crop land, and consequently are not chargeable with Bhogajastee on this account, but the Board's remarks had no reference to two crop but to one crop lands which upon being cultivated with a second crop of Paddy or being cultivated with Betel, Sugarcane &c.,

“the two crop assessment is to be levied, and the additional Teerwa carried to the Head of Bhogajastee. This is laid down in the Jummahbundy Hookum-namah* issued by Mr. Roberts himself for fusly 1238 the last received. In the same Hookoomnamah moreover it is directed that if no Poonjah is cultivated on Poonjah land and only Nunjah “such land is to be assessed with Nunjah teerwa transferring the Poonjah teerwa to the Poonjah account, and the remainder is to be entered in the Bhogajastee account.” It also provides that in Poonjah lands if Betel, sugarcane, plantains or cocoanut trees are planted, such land is to be assessed (if it has been effected by means of Circar water) with the Nunjah Teerwa of two crop land, and also if Tobacco or Chillies are cultivated on Poonjah land, garden teerwa is to be assessed, the Poonjah assessment being carried to Poonjah account, and the difference to the head of Bhogajastee.”

“Not only therefore is there additional assessment levied on all Poonjah and one crop land cultivated with Beetle, sugarcane &c. and carried to the Bhogajastee account, but in the Southern talooks additional teerwa is levied when the lands are cultivated with those products, as Mr. Roberts himself states in the concluding para of his letter of the 31st May 1828. He observes “the increase on Betel gardens is a continuance of the practice prevalent in the Southern talooks and which originated with Mr. Ravenshaw. The Nunjah lands of those talooks have a fixed assessment whether bearing one or two crops, and (in this principle differ from the mode of assessment adopted in the Northern Districts of Arcot) with this addition on being cultivated as Betel Gardens.”

“The Board would refer also to the cultivation Hookoomnamah for Fusly 1242 and 1243 both of which contain the following provision.” “Some of the Ryots raise Teel* in Poonjah land for 1st or 2nd crop or Poovasee by means of irrigation from Tanks or Nullahs. The Ryots derive great benefit thereby and the Circar sustains a considerable loss from the quantity of water used in this cultivation diminishing the supply required for the wet cultivation. The Ryots are therefore to be informed that if any of them cultivate Teel in Poonjah land by means of Circar Tanks and Nullahs for the present fusly 1243, Nunjah Teerwa will be levied from them.”

“The next clause in the Hookoomnamah of fusly 1243 declares that with regard to the Sautghur Talook should the ryots cultivate upon the Atchoocut lands (which are lands appropriated for Poonjah cultivation) superior grain, such as Sumba, Nowrah, Sugarcane* &c. by irrigation of Tanks, rivers and spring channels, they shall not be exempt from high Nunjah teerwa.”

“The foregoing Extracts which it is to be observed are from Mr. Roberts’s own statements afford a complete refutation to his assertion that the rates of assessment in North Arcot have no reference to the description of crop cultivated. The rate of assessment fixed at the Survey upon Beetle, Plantain and sugarcane &c. was the rate of assessment fixed upon two crop land. As regards two crop Nunjah land there is therefore no reference to what description of produce is raised, because it is the maximum assessment, but this rule as has been shewn has no reference to lands classed and assessed at the time of the survey as inferior soils and at lower rates, such as one crop Nunjah and Poonjah, which if cultivated with Beetle and garden produce by means of Circar water are assessed additionally and the extra assessment carried to the head of Bhogajastee.”

Enclosure in the Report, 9th
in Cons., 26th May. 1829.
* Para 6.

Do. Do. Para 35.
In Cons., 5th June 1828.

15th in Cons., 27th Sept. 1832.
19th in Cons., 31st Oct. 1833.
* Gingely crop.

* The Hindoovie statement
mentions sugarcane.

Instructions to the assessors.
Para 5.

“The Board’s remarks in their Proceedings had reference as distinctly stated to one crop land on which the Bhogajastee amounted to Rupees 14,095 out of 20,536 exceeding the Bhogajastee on the same account in fusly 1233 by Rupees 8,027. This large excess beyond fusly 1233 when the means of irrigation were stated to be so inferior and the distress and misery so much exceeding what had existed in fusly 1233, appeared to the Board inconsistent and ought in their opinion to have been explained. The Board in consequence called for a Talookwar statement, the materials to frame which they supposed to be in the Principal Collector’s Cutcherry, shewing the extent of land upon which this Bhogajastee had been assessed, the different descriptions of produce on which it had been assessed, whether Sugarcane, Betel or other Garden products, or upon a second crop of Nunjah. The Board thought that this information should under the peculiar nature of the season have been given in the Principal Collector’s report or in the explanatory remarks which are directed to be made in the Hindoovie accounts. The Principal Collector observes in reply that the inference from the Board’s remarks is that “the usual information has been withheld.” The Principal Collector seems to forget that in such a very unusual season as that of fusly 1242, the “usual information” was not sufficient. He ought to have been aware that where there were peculiar circumstances attending the season fuller and more detailed explanation was necessary than in an ordinary season. But the Principal Collector independent of this necessity for more detailed explanation called for by the peculiar circumstances of the season did in fact withhold the usual explanation as will be seen on reference to former reports. There is not a word respecting Bhogajastee in the whole report of Mr. Roberts for fusly 1242, whereas the Board find that explanation regarding Bhogajastee and Bhoganushtee was given by Mr. Cooke in his report in fusly 1233 paras 11 and 12, by Mr. Nisbet in Fusly 1234 paras 19 and 20, by the present Principal Collector in his reports for Fuslies 1237 and 1238.”

“The Board consider it fortunate that this subject was thus noticed by them, as it has elicited information regarding the mode of assessing Bhogajastee which they were not before in possession of. Mr. Roberts observes that some time must elapse in the preparation of the statement called for by the Board because “under the system of the settlement the duty of the Curnum is to enter in his accounts the whole of the land tilled without reference to the description of crop sown.” Bhogajastee is an additional assessment on Poonjah cultivated by Circar water as Nunjah, or Garden on one crop Nunjah land cultivated with a second wet crop or cultivated with Beetle, Sugarcane, and Garden produce, and on Nunjah lands not separated as in the Southern Talooks when cultivated with Beetle, Sugarcane &c. The Bhogajastee therefore except when imposed for a second crop of Paddy on one crop Nunjah land has entirely reference to the description of crop raised. If the particulars therefore of the description of crop sown is not entered in the Curnum’s account how has the Bhogajastee been ascertained and how has the amount of Bhogajastee assessed on each ryot been entered in his Pottah? The Board do not perceive how the gross sums for Bhogajastee can be entered in the Jummahbundy statement without the detailed information is furnished by the Curnums, and they do not see why the statement called for by the Board should not be prepared from the detailed accounts from which they supposed the Principal Collector must have made out the abstract amount of Bhogajastee entered in his Jummahbundy Statements. The Board cannot perceive for instance how the amount of Rupees 2,393-10-0, the Bhogajastee assessment in Fusly 1242 on Poonjah cultivated as Nunjah and Totacal, was ascertained when the system is as described by Mr. Roberts for the Curnums to enter in the accounts only the whole of the land tilled without reference to the description of crop sown.”

“In the 38th Para of their Proceedings the Board observed that there had been no information furnished in regard to the remission for Bhoganushtee, how much was upon the loss of the

'first crop and how much upon that of the second. In his reply to this observation, Mr. Roberts has again confounded two distinct questions. He has confounded the assessment which was remitted with the crop on account of the failure of which the remission was made. He states.' "The term Bhoganushtee though signifying a loss of crop is applied solely to the loss of the second crop, never to the loss of a first crop, even though a first crop cannot be raised and a second crop is produced the Nushtee or loss is solely admitted for the second crop, and the teerwa or assessment is collected upon the 1st crop." "The circumstance of the teerwa on the first crop being collected when the first crop fails, and the second crop is raised has nothing to do with the question. The question was whether the Bhoganushtee remission was granted and how much of it for a failure of the first or the 2nd crop. This is no new distinction. Mr. Eden in his report for Fusly 1241 Para 6 distinctly states that the increase of Bhoganushtee in that year had been owing to the decrease of cultivation of the 1st crop on two crop land owing to the insufficiency of rain in the months of June and July" and in Fusly 1233 the year with which Fusly 1242 has been compared, the same distinction was made and reported by Mr. Cooke. The Board in para 16 of their Proceedings on the settlement of that year observe as follows.' "The failure of the 2nd crop on the land assessed at two crops induced the Principal Collector to grant a remission equal to 1/3rd of the 2nd crop assessment on such lands as had borne a full Sumba crop. This he estimated was actually required by the ryots, who, though they were unable to obtain an enhanced price for their first crop grain, were obliged to pay largely for what they needed for their under cultivators who in ordinary seasons are remunerated in dry grain which in this season entirely failed. The amount of this remission is 14,727-1-6 to which is to be added a remission on those two crop lands on which no first crop could be sowed for want of water, and only an inferior second crop could be raised, amounting to Rupees 3,364-6-0, making the total remission* on the two crop lands Rupees 18,091-7-6."

16th in Cons., 28th April 1834.
Para 21.

4th in Cons., 16th Augt. 1832.

* Bhoganushtee.

'Mr. Nisbet moreover in his instructions in regard to giving remissions, copy of which he forwarded to the Board with his Jummahbundy report of Fusly 1234 in his marginal notes on the Bhoganushtee remission distinctly states that the remission amounting to Rupees 27,366-9-5 was for the most part for the failure of the 1st crop.'

'This was the information which the Board required, and which Mr. Roberts omitted to give in his report, and has still omitted to give stating that Bhoganushtee applies to the loss of the 2nd crop and never to the loss of the first which the foregoing extracts from Mr. Cooke's, Mr. Nisbet's and Mr. Eden's reports shew to be utterly incorrect. As to the principle upon which the nushtee is given Mr. Roberts observes that it was that upon which the survey was framed, and yet he has himself declared the Bhoganushtee to be an innovation on the principle of the survey, an after and impolitic measure adopted to correct its over assessment and inequalities.'

Letter, 5th in Cons., 11th January 1830.

'The Board remarked in their Proceedings that of the amount of remission claimed as Shavee the per centage which had been collected in the Principal Collector's Talooks was 24-3-11, whereas the per centage of the collection in the Sub-Collector's Talooks had been nearly double, viz., 41-1-5. They observed that they could not understand the reason of so great a disproportion, and that there was ground therefore to suppose either that the Shavee accounts exceeded the real extent of failure, and were therefore not true accounts, or if true that the collection of 41 per cent. in the Sub-Collector's portion of the District while there was only 24 per cent. collected in the other must have pressed heavily upon the Ryots of the Southern Talooks which formed the Sub-Collector's portion.'

'Mr. Roberts in his present letter has replied to these remarks by imputing to the Board an ignorance of the different principles which regulated the assessment of the Northern and Southern Talooks.'

Para 15.

"With all due deference to your Board, I beg to state that the elucidation of the cause of the difference appeared to me to be so much within your Board's knowledge that any explanation of the reason might be considered gratuitous. I must now regret that I did not enter into those particulars which I now submit. Had the survey settlement of the Talooks north of the Palar, the Principal Collector's range, and the survey settlement of the Talooks south of the Palar, the Sub-Collector's range, been framed on one and the same principle, and had the season been equally favorable in each, some explanation would necessarily have been afforded, but the principles of the system of assessment of the two portions of the country are even more distinct than the nature of the season was different. The land assessment in the North Talooks is according to the number of crops raised, thus if two crop land can from the want of the means of irrigation be cultivated with one crop, the Ryot pays but for one crop raised, but the assessment on the lands for the Southern Talooks has no reference to the number of crops raised, the assessment was fixed on the average produce of the land, and accordingly the Ryot pays the same assessment whether he raises one or more crops; yet the assessment in the Southern Talooks is in comparison with that in the Northern very favorable, so much so that the remission of 12 1/2 per cent. granted to the Northern Talooks does not extend to the Southern. No reduction has been there made upon the original assessment."

'The Board were quite aware of the difference in the principles of the assessment of the two portions of North Arcot, and as Mr. Roberts correctly observes any explanation on this point in his report would have been as it now is gratuitous. But Mr. Roberts does not perceive that this difference in the principles of the two assessments so far from elucidating the cause of so much more of the Shavee having been collected in the Sub Collector's than in the Principal Collector's Talooks, makes the fact more surprising. The circumstance of Ryots having to pay the assessment upon two crops when they only reap one, cannot add much to their ability to pay in unfavorable seasons or enable them to do so with so much ease as where the assessment is levied as in the Northern Talooks upon the number of crops they may reap, and this Mr. Roberts admits. In the next para he states.'

Para 16.

"A year of drought therefore falls heavily upon the cultivator in the Southern Talooks, but in granting remissions at such a period consideration is to be had to the superior advantages gained by him in a favorable season."

'It is clear therefore that in such a season as the last the Ryots of the Southern had greatly the disadvantage of those of the Northern Talooks from the difference in the principle on which the assessments were respectively formed and which circumstance Mr. Roberts avers ought to have satisfied the Board that they ought to pay more than their Northern neighbours.' "A year of drought" "such as the last falls heavily upon the cultivator of the Southern Talooks." 'Yet of the actual loss sustained by him from the season he is called upon to pay seventy per cent. more than the cultivator of the Northern Talook.'

'Mr. Roberts states that the assessment in the Southern Talooks is in comparison with that in the Northern very favorable, so much so that the remission of 12 1/2 per cent. granted to the Northern Talooks does not extend to the Southern. Mr. Roberts here falls into the error of supposing that because the assessment of the Southern Talooks before the remission of 12 1/2 per cent. in the Northern was comparatively favorable, it must be so still, and he assumes this erroneous opinion as the ground of their being able to pay more. Before the reduction of 12 1/2 per cent. in the North Talooks, the assessment of the South Talooks was comparatively favorable, but that is no reason that it should be so still, if it were so, it appears strange that Mr.

In Cons., 1st Novr. 1827.

'Roberts should himself propose a reduction of 10 per cent. in the assessment. In his letter of the 25th October 1827, Para 9. He states "a reduction of 12½ per cent. has recently been permitted in the survey of fusly 1215 in the Northern Districts of this Division, and it has been admitted that the Southern Districts of the Division (at present under survey) should be permitted a remission equal to that admitted by the Renters during the Decennial lease, but though a remission on the average selling price of Grain is necessary, I do not consider it to be by any means so to the above extent should your Board permit me to offer a deduction of ten per cent., I have no doubt the bounty will be joyfully accepted and at the same time lead by the extension of cultivation to the increase of the revenues." This proposed deduction was not allowed, the original assessment stands, and yet Mr. Roberts states it to be still favorable when compared with the assessment of the Northern Talooks.'

'But says Mr. Roberts although a season of Drought falls heavily upon the cultivator in the Southern Talooks, the superior advantages gained by him in favorable seasons are to be considered in granting remission at such a period. It would have been as well if Mr. Roberts had specified in what year recently they had derived such advantages, instead of making the vague and general assertion which he has done on this point. If the Ryots had benefited in the preceding Fusly, the circumstance certainly was one for consideration, although from the peculiar habits of the natives and their proneness to spend their little gains in a favorable season without looking to future contingencies the profits of former years form perhaps a very unsafe ground to rely upon as regards the poorer Ryots, especially in a question of remission in unfavorable seasons, and the more unsafe the further removed the period when these advantages accrued. The preceding Fusly 1241 though a favorable year as regarded produce was not

Report on Fusly 1241.

Para 5.

Para 19.

'beneficial to the Ryots who are stated to have sustained considerable loss by the low price of grain, and the Sub Collector in his Report on Fusly 1242 states that the "Ryots in general appear to have derived but little advantage from the plentiful crops of Fusly 1241.

"They were most of them obliged to dispose of their grain to the dealers at the lowest prices in order to pay their balances at the end of that Fusly." Fusly 1240 was favorable at the early part, but Fuslies 1238 and 1239 were unfavorable. It does not appear, therefore that the profits of former years were sound data to proceed upon in Fusly

In Cons., 12th Jany. 1829.

'1242. In the Proceedings on the settlement for Fusly 1237, Para 13, the Board observed that "adverting to the different princi-

"ples on which the Nunjah lands are assessed in the Northern and Southern Talooks in regard to the 2nd crop which in the former is assessed with a distinct rate not payable unless the crop is produced, whereas in the latter, one general rate is fixed upon the land with reference to its power of production without distinction of crops, the Principal Collector observes that this arrangement has been particularly distressing to the Ryots of the Southern Talooks."

'Mr. Roberts in his present letter however assigns another cause for the difference in the collection of Shavee in his and the Sub Collector's Talooks, namely, that the season was more favorable in the Southern Talooks. This is the first time that the Board were made aware of the fact, no mention of this circumstance is made in the Principal Collector's or Sub Collector's reports for the year. It appears therefore from Mr. Roberts's present letter that there were other causes to account for the difference in the amount of Shavee collected besides the mere difference in the principles of the assessment in the Northern and Southern Talooks, which alone he states ought to have been sufficient to account to the Board for the difference in the sum collected. It appears now that in making the collection in the Sub Collector's Talooks, reference was had to the advantages they were supposed to have enjoyed in other years from a mode of assessment which Mr. Roberts has stated to be peculiarly distressing to the ryots in an unfavor-

'able season, and it has been before remarked that Fuslies 1238 and 1239 were unfavorable years, and that Fusly 1241, although favorable as regarded produce, was not beneficial to the Ryots. Reference it appears was made to a difference in favor of the Sub Collector's Talooks in the proportion of crops reaped on the entire cultivation, which difference it is to be observed amounted to about 8 per cent., whereas the proportion of shavee collected in the Sub Collector's Talooks to that collected in the Northern Talooks was nearly seventy per cent. In para 17 of his present letter Mr. Roberts observes.' "In consequence of the more favorable season experienced in the Southern Talooks, the proportion of the crops reaped of the entire cultivation was about 76-9-0 per cent., whereas the proportion in the Northern Talooks was 68-12 per cent., and from these circumstances the claimants for remission in the Southern Talooks had a greater set off of realized produce and which either altogether barred or decreased the remission claimed, than in comparison with the state of the lands in the Northern Talooks."

'The circumstance here stated would of course reduce the claims to remission which in fact it did, the amount claimed in the Sub Collector's Talooks having been 22 10/16 per cent. of the cultivation, whereas in the Principal Collector's Talooks it was 30½. But Mr. Roberts seems entirely to overlook the fact that the lands on which the crops were reaped had to pay the assessment, and the only set off against the remission for shavee was the excess price on the produce of the lands which had come to maturity in excess of the lands on which crops had been reaped in the Northern Talooks.'

'But there is another cause not noticed by the Principal Collector in his report, namely, the difference in the per centage assessed on account of high prices. In the Principal Collector's present letter it appears that in his Talooks the per centage averaged about 25, in the Sub Collector's Talooks it was 30. This difference which was not before within the Board's knowledge, and the cause of which even now is not explained, would be some measure account for the difference in the shavee collected in the Northern and Southern Talooks.'

'In reply to the Board's remarks regarding the inference they had drawn as to the amount collected in the Sub Collector's Talooks having pressed heavily on the Ryots if the shavee accounts were true accounts, the Sub Collector observes that Colonel Munro in the Ceded Districts estimated "that the remissions allowed by him were on the whole about a fifth of the loss from the deficiency of crops." The Board would observe this was a mere estimate and is contradicted by the amount actually remitted as shewn by his Jummahbundy statements for Fusly

1216. The amount of the assessment on the shavee lands in the Principal Collector's Talooks and Cumbum was Pagodas 2,82,891-4-39. The amount collected was 1,24,584-11-36. The amount collected

From Colonel Munro, 24th May, in Cons., 11th June 1807.

'1,58,306-38-3, giving a per centage of something above 55. But it is useful here to advert to what Mr. Roberts has stated in a former comparison between North Arcot and the Ceded Dis-

In Cons., 4th Jany. 1830.

'tricts. In his letter of the 25th September 1829, Para 32, he remarks.' "The comparison of the system, in North Arcot with that of the Ceded District develops the very heavy assessment of the former. In the Nunjah the difference in favor of the Ceded Districts Ryayut was 41 per cent."

Board's Proceedings, 2nd Decr. 1830. Para 25.

'Under such circumstances (even allowing the difference to be 21 per cent. which it is instead of 41) and without adverting to others it can be no reason why because 55 per cent. was collected by Colonel Munro in the Ceded Districts on the amount of shavee claimed that the collection of 41 per cent. on the shavee in the Sub Collector's Talooks of North Arcot should not have pressed heavily upon the Ryots, especially when it exceeded the sum collected in the Principal Collector's Talooks by seventy per cent. in such a season as that of Fusly 1242, and where the prin-

'ciple of the assessment was much more favorable to the Ryots than in the Southern Talooks and it may here be observed that it was in the Sub Collector's Talooks that the Ryots refused their Pottahs, and had their property distrained and sold. These measures might have been necessary and the Board are far from saying that they were not, nor do they mean to reflect on Mr. Babington for having adopted them. They are mentioned as having a tendency to impress the Board that the amount assessed upon the Ryots of the shavee claimed was perhaps more than they could bear.'

'In the 36th Para of their Proceedings the Board stated that' "they could have wished that the Principal Collector had given fuller explanation as to the measures he took to ascertain the true extent of failure in the year under review, and they requested him to explain more fully the measures he adopted to check the accounts of remission given in by the Curnums, whether Tanakee accounts were made and sent into the Huzzoor and at what period of the season, and by whom, and whether regular accounts were made out from personal inspection by the Head Gomastahs deputed from his Cutcherry for the purpose of supervision."

'In reply to these observations the Principal Collector has addressed himself not so much to the points on which the Board required information but to the principle on which the remissions were regulated. The principle had been laid down in their previous instructions, and they of course expected that it would be observed. The information the Board called for was in respect to the measures adopted to check the Curnums' accounts of Shavee and to ascertain the real extent of failure. They did not ask for information as to the principle on which remission was to be given when the Shavee had been correctly ascertained. Mr. Roberts states that the Curnums' "accounts must be invariably looked upon with distrust, and must be most minutely examined into. This is the chief duty of the Tahsildar, Peshcar and Tarufdars of the District who, being continually moving about and reporting the extent of cultivation in each village and the chance of drought or failure in the crops, are most intimately acquainted with the subject, all cases of remission and shavee are inspected by the Tahsildars and Peshcars but during the last year the inspection was required to be so minute that to assist them I obtained the Board's sanction to appoint ten temporary Gomastahs, these were again superintended by myself, the Head Sheristadar, the Deputy Sheristadar, and the Head Cutcherry Gomastah, all of whom were dispersed in different directions for the purpose."

'The examination therefore of the Curnums' accounts of remission was conducted in the first instance by the Tahsildars, the Peshcars and the Tarufdars, each, the Board presume in the respective villages which were under their orders. The inspection of the accounts and the personal inspection of the lands commenced, Mr. Roberts states, early in the month of January and were not closed till the beginning of July. Although it was the duty of the Tahsildars to check the Curnums' accounts of shavee by personal inspection of the lands, their own accounts required to be strictly looked into and checked by the Principal Collector and his servants, by visiting the several villages, or at least, the principal villages in each Talook by personally inspecting the lands, and affording an opportunity for eliciting information, and bringing to light any frauds or inaccuracies which may have existed in the accounts.'

'It is obvious that the Tahsildar's proceedings and reports of shavee are always open to great distrust, and require being checked nearly if not as much as those of the Curnums. This the Board understand Mr. Roberts to say was done by himself, by his Sheristadar, his Deputy Sheristadar, and the Head Gomastah, and the Board are led to infer from Mr. Roberts's remarks

that the ten temporary Gomastahs were employed also in checking the accounts of shavee. If such were the case the impropriety of employing temporary Gomastahs on such a duty is obvious. The Board's impression at the time the employment of them was sanctioned, was that they were intended to "aid in completing the accounts of the settlement" and not that they were to be employed for the purpose of having entrusted to them the duty of checking the Curnums' accounts of shavee, and they are confirmed in this impression by the date of the application for their employment which was so late as the 4th April.

In Cons., 8th April 1833.

'In regard to the personal superintendence and inspection of the lands exercised by the Sheristadar, the Deputy Sheristadar, and Head Goomastah, and their having been despatched into the Talooks in different directions, the Board are able to obtain tolerably correct information from the statement of Batta to the public servants when on circuit

No. 2499, in Cons., 4th Novr. 1833.

Nos. 1 and 2.

No. 1874, 16th in Cons., 26th August 1833.

'for fusly 1242, and as regards the Principal Collector, from the statement of Tent allowance drawn by him when on Circuit, which statements give the particulars of the Villages the Principal Collector and his servants were at on each day of the month.'

'Mr. Roberts states (Para 13) that' "no remission was ever granted without it's necessity being fully substantiated by the superintendence of one of the superior servants above mentioned." First, then, as regards the Sheristadar.'

'It appears that the Talooks he visited from the beginning of January to the end of June were

Chittoor.

Trivullum.

Vellore.

Cauverypauk.

Penmurry.

Ghaut Talooks... { Venkatagherry Cotah.
Cuddapanuttum

'and the following are the number of days he remained at each.'

'Chittoor Cusbah	...	...	36
'Chittoor Talook	...	...	7
'Trivullum Talook	...	...	6
'Vellore Cusbah...	...	...	11
'Vellore Talook ...	...	...	16
'Cauverypauk Talook	...	...	18
'Penmurry	...	...	10
'Palmanair in Cuddapanuttum Talook	...	...	40
'Vencatagherry Cotah Ghaut Talook	...	...	4
Total	...	...	148

'from which if deducted the number of days at the Cusbah stations

'of Chittoor and Palmanair ... 76

'will leave 72 days only or 2½ months in a period of six months that he was away from those stations excepting the days 33 which were occupied in travelling backward and forward from one station to another. It is to be observed that during the greater part of the month of January, indeed from the 20th December to the 16th January a most important time for the Circuit, he was at Chittoor.'

'Although the Sheristadar was in the Talooks the periods above shewn, it does not appear that he made any Circuit of them as the following statement will shew.'

Talooks.	Total number of days he remained.	Date on which the Talook was first visited by him.	No. of villages at which he made one complete day's halt or more including the cusbah station.	No. of Cirkar villages in the Talook.
Chittoor	43 Days.	17th January.	3	86
Trivullum	6 "	30th do.	2	119
Vellore	27 "	4th February.	3	181
Cauverypauk... ..	18 "	27th do.	3	140.
Penmurry	10 "	22nd March.	1	255
Vencatagherry Cotal	4 "	14th May.	1	183
Cuddapanuttum including Palmanair.	40 "	7th April.	1	293
	143 "		14	1,257

'The Deputy Sheristadar was at Chittoor from the 20th December and left it on the same day as the Sheristadar, viz., the 17th January, and remained with him till the 23rd, when he returned to Chittoor, and on the 26th rejoined the Sheristadar at Narahuryputt in the Chittoor Talook, where they remained together till the 29th. The following statement will shew the Talooks he visited, the number of days he remained in each not including marching days, and the number of villages visited by him from the 30th January when he separated from the Sheristadar and proceeded into the Sautghur Talook which he reached on the 31st.'

Talooks.	Days he remained.	Date of his first visiting the Talooks.	No. of villages at which he made one complete day's halt or more including the cusbah station.	Total No. of villages in the Talook.
Sautgur	14	31st January.	1	190
Trivallum	19	16th February.	2	119
Cauverypauk... ..	9	31st May.	1	140
Sholungur	14	28th February.	1	102
Sutwaid	49	17th March.	2	103

'After the 9th of June the Deputy Sheristadar does not appear to have been on Circuit. It would also appear from a recent letter from Mr. Roberts that in the month of May the Deputy Sheristadar was employed for several days out of the period above shewn at Pungalum in enquiring into certain frauds in the measurement of the Salt at that Cota under special orders from the Principal Collector. Of the 3 Head Goomastahs entered in the statement of

'batta to the public servants, one Rama Row does not appear to have been on Circuit after the 17th of September. The Head Goomastah Soob Row commenced his Circuit on the same day as the Sheristadar and Deputy Sheristadar, viz., the 17th January.'

'From the statement to which the Board have referred it would appear that this Goomastah with the exception of 6 days in the latter end of February that he visited the Villages of Wooney and those of Trivullum and Ponnah, with the exception also of 3 days occupied in visiting 3 villages in the Ghaut Talooks not far from Palmanair, and with the exception of 14 days from the 7th to the 20th June when he was either at Palmanair or Vellore, has been the whole period from the 1st January till the 28th June with the Principal Collector.'

'The other Goomastah Tummajee Row, does not appear to have been at all on Circuit till the 16th June and then only to proceed from Pulecondah in the Vellore Talook to Palmanair.'

'So far from the Head Goomastahs having been dispersed with the Sheristadar and Deputy Sheristadar in different directions as stated by the Principal Collector, one of them, Ram Row, was not on Circuit after September, another was almost entirely in attendance on the Principal Collector, and the 3rd was not on Circuit till the 16th June.'

'The Talooks visited by the* Sheristadar including Chittoor and Palmanair were only 7 (and exclusive only 5) and those visited by the Deputy Sheristadar which had not been visited by the Sheristadar 3†, making a total of 10. The Tripetty Talook, the net land revenue settlement of which was in Fusly 1241 Rupees 27,446, and 20,653 in fusly 1242, being a decrease of 24 per cent., does not appear to have been visited by either the Principal Collector, the Sheristadar, Deputy Sheristadar or the Goomastah.'

'The only Talooks visited by the Principal Collector excepting Chittoor in which Talook he visited one village, that of Nurryhurrypet on the road from Chittoor to Vellore, and Palmanair his principal residence were.

'Date of 1st Visiting.

'17th January Penmurry where he remained 3 days.

'30th January Vellore where he remained 33 days of which he remained at the

'Cusbah of Vellore	26
'At Pulecondah	2 15th & 16th February.
'At Brinjapoor	2 17th & 18th do.
'At Valapady	3 3rd, 4th & 5th July.
	33

'11th February Trivullum Talook 5 Days.

'13th and 14th do. Sautghur Talook 2 do.

'No other of the Talooks below the Ghauts were visited by the Principal Collector except that of Cauverypauk which was not visited till the 29th June, and where he remained till the 2nd of July. The Principal Collector in his report upon the fusly mentions his having delivered Puttahs in two villages, Tengaul in the Cauverypauk Talook and Kulloor in the Cuddapanuttum Talook, but the accounts to which the Board have referred and which state the particular places at which the Principal Collector was on each day of the month do not mention his having been at either of those villages.'

25th Sept. in Cons., 3rd
Octr. 1833.
Para 24.

'The Villages visited by the Principal Collector from the 1st January to 11th July excepting the stations of Vellore, Chittoor and Palmanair were.

- ' 1. Penmurry.
- ' 2. Nurryhurrypet on route from Chittoor to Vellore.
- ' 3. Luttery.
- ' 4. Gooriattum on route from Madras to Bangalore.
- ' 5. Pulleecondah on do.
- ' 6. Brinjapoor.
- ' 7. Trivellum.
- ' 8. Ponnah.
- ' 9. Vencatagherry on route from Chittoor to Palmanair.
- ' 10. Vencatagherry Cotah one of the Ghaut Talooks.
- ' 11. Colamasanapully in Cuddapanuttum.
- ' 12. Rancepet.
- ' 13. Valapandy.

'Of the Ghaut Talooks of Vencatagherry Cotah and Cuddapanuttum, Vencatagherry Cotah was not visited at all till the 10th May, when the Principal Collector remained at the Cusbah 9 Days but halted at no other Village. Palmanair is situated in the Cuddapanuttum Talook, and is Mr. Roberts's principal residence, one other village only was visited by him in this Talook, that of Colamasanapully, where he remained including that of his arrival four days.'

'From the 1st January till the 16th he was at Chittoor being.	...	16 Days.
'From the 20th January to 27th at Chittoor	...	8
'From 30th January to 10th February at Vellore.	...	12
'From 19th February to 24th February at Vellore	...	6
'From 28th February to 3rd March at Chittoor...	...	4
'The 5th, 6th and 7th March at Palmanair	...	3
'From 9th to 14th March at Chittoor	...	6
'From 16th March to 1st April at Palmanair	...	17
'From 2nd April to 5th at Chittoor	...	4
'From 7th April to 9th May at Palmanair	...	33
'From 23rd May till 6th June at Palmanair	...	15
'From 9th June till 20th at Chittoor	...	12
'From 21st to 28th June at Vellore	...	8
'The 7th, 8th and 9th July at Chittoor	...	3
'The 10th at Vencatagherry on the road to Palmanair	...	
'The 11th at Palmanair	...	1

Days... 148

'It appears therefore that from the 1st of January till the 11th July Mr. Roberts was nearly five months either at Chittoor, Vellore or Palmanair, and only one month and a half away from those stations, and it is to be observed that some portion of such villages as he did halt at were on the route from one to the other of these principal stations or on the high road from Madras to Bangalore. The total number of Villages not including the Towns of Vellore, Chittoor and Palmanair in the Principal Collector's Talooks are 1,676, of which he visited 13, of which two only had been visited up to the 10th February, one on the 11th in the Trivullum Talook, one on the 13th in the Sautghur Talook, one on the 15th in the Vellore Talook, another on the 17th in the Vellore Talook, and two in the Trivellum Talook on the 26th and 27th February, from which time no Village was visited by him till the 10th May excepting Vencata-

gherry which is the stage between Chittoor and Palmanair. The principal dry crops came to maturity in December, January and February, and the Sumba the principal paddy crop in February and March. From December therefore till April was the most important period for inspecting the lands and checking the shavee accounts. The Principal Collector, the Sheristadar, Deputy Sheristadar and Head Goomastah were all at Chittoor till the 16th January and the Principal Collector till the 27th with the exception of 3 days. In February the Principal Collector was 16 days at Vellore and one at Chittoor. The whole of the months of March and April he was either at Chittoor or Palmanair and at Vencatagherry, the halt between these two places, and he remained in the Ghaut Talooks till the 6th June.'

'The following statement will give a general view of the Circuit from the 1st January to the close of the Fusly.'

Talooks.	Visited by with the date of their first visiting it.			Number of Circar Villages in the Talook.	Number of Villages visited including the Cusbah Stations of Chittoor, Vellore and Palmanair.	Amount of remission granted for Shavee.
	Principal Collector.	Sheristadar.	Deputy Sheristadar.			
1 Chittoor ...	...	...	...	86	3	14,723
2 Penmurry ...	17th Jany.	22nd Mar.	...	255	2	7,185
3 Cuddapanuttum ...	5th March	7th April	...	293	5	17,167
4 Vencatagherry Cotah	10th May	14th May	...	183	1	6,634
5 Triputty ...	...	...	...	18	...	551
6 Cauvarypauk ...	29th June	27th Feby.	31st May	140	4	22,055
7 Sholungur ...	...	...	28th Feby.	102	1	17,735
8 Trivullum ...	11th Feby.	30th Jany.	16th Feby.	119	5	23,302
9 Vellore ...	30th Jany.	4th Feby.	...	181	7	20,866
10 Suttiewaid ...	...	...	17th Mar.	109	2	36,611
11 Sautgur ...	13th Feby.	...	31st Jany.	190	1	18,401
				1,676	31	

'It appears from the foregoing statement that the Talooks of Triputty, Sholungur and Suttiewaid were not once visited by Mr. Roberts, and that of Cauvarypauk only a few days before the close of the fusly, the Vencatagherry Cotah Talook not till very late in the season, and in the three Talooks of Sautghur, Trivullum and Penmurry containing 564 Villages he was altogether only ten days on Circuit and only visited 4 Villages.'

'The remissions granted in the Talooks not visited by the Principal Collector inclusive of Cauvarypauk which was not visited till just at the close of the fusly amounted to 76,954 Rupees omitting fractions. The remissions granted in the Talooks of Trivullum, Sautghur and Penmurry where he only remained altogether 10 days was 48,888 Rupees.'

From the foregoing details the Board are impressed with the belief that the shavee accounts were not checked as they ought to have been. When 31 Villages only were visited out of 1,676 including the Cusbah Towns (and some of which were only passed through without a complete day's halt) by the Principal Collector and the servants whom he states were dispersed in several directions for the purpose of checking the shavee accounts, it is quite clear that there could not have been any personal inspection of the lands or any examination *on the spot* either of lands or accounts except perhaps in the particular Villages which were visited, or that proper opportunities could have been afforded for eliciting the truth towards which the only really effectual means was the making a Circuit of the several Talooks to the utmost extent that time would allow and visiting at least the several principal Villages in each. From the foregoing details the Board do not see how the shavee accounts could have been efficiently checked. It appears to the Board that the Sheristadar and Deputy Sheristadar employed themselves in the several Talooks which they visited principally if not altogether in making the Jummahbundy for the year, while the Principal Collector remained either at Chittoor, Vellore or Palmanair, at which places he passed upwards of 4½ months out of six when it was his duty to have been constantly on the move, visiting the several Talooks. The Board are impressed with the belief that the Tahsildars' accounts of shavee must have been to a great extent relied on as correct and adopted in the settlement for the fusly. Mr. Roberts states that check accounts were taken for each Village. He does not say by whom though he probably means by the Tahsildars, Peshcars and Turrufdars but as the Board have before remarked their accounts do not appear to have been checked and certainly not by enquiry on the spot or an actual inspection of the lands except perhaps in the few Villages which were visited. The checking the Tahsildars' accounts was the more necessary because most probably the shavee accounts of the Curnums of many Villages were not checked by themselves but by their Gomastahs whose accounts could be relied on less than their own. Experience fully shows that in the majority of cases the Tahsildars and other District servants are leagued with the Ryots, and that with the view to their own benefit they are most prone to lend a willing ear to practices by which the Government is defrauded, and especially where such an opening is afforded as in seasons of drought like that of fusly 1242 and especially when so much is left to them by the European authority as appears to have been the case in this District in the past fusly. In questions of remissions for shavee nothing short of the strictest personal vigilance and care by the superintending European authority in making the Circuit of his District and mixing with the people is sufficient to secure the Government interests from wrong. So far from this having been exercised by Mr. Roberts in the year under review, we find him placing an undue reliance on his native servants and passing that time at Vellore, Chittoor and Palmanair which he ought to have been spending in travelling to every part of his Talooks. He would then have been better able to judge of the effects of the adverse season than he possibly could be from the reports of the District Officers and the limited sphere for observation which his own Circuit afforded him. This would have been the only effectual means of eliciting information for coming at the truth, and such is the primary and essential duty of the Collector at all times, but especially in a season of drought. Under the facts which the Board have detailed, they are constrained to say that there is no security that in the fusly under review the just dues of Government have not been relinquished, and the course which Mr. Roberts has adopted during the most important period of the season of remaining himself at Chittoor, Vellore or Palmanair, of having not visited 4 Principal Talooks in which remission was given to the extent of 76,954 Rupees, and of remaining but the short period of ten days in three others where the remission granted was 48,888 Rupees, he has neglected his first and most important duty as Principal Collector of the District, and hazarded the interest of Government in a manner wholly inexcusable. What has been the result? the land revenue of North Arcot in fusly 1242 was little more than half the revenue of Fusly 1241 notwithstanding the enormous increase in the price of produce. It is below the revenue of fusly 1233 (which from the accounts at the time appears to have been a season of

equal if not greater adversity and from which the District did not recover for years) in the sum of Rupees 1,91,699-13-1. The Board are borne out in their remark on the adversity of the season of Fusly 1233 by Mr. Roberts's own statement in his letter of In Cons., 4th January 1830. the 25th September 1829 para 46. He observes that "Fusly 1233 (1823-4) was a period of famine and epidemic diseases unparalleled in the memory of man exceeding in destruction of life and vegetation the miseries of fusly 1216 and from which the country has not yet recovered" viz., in 1829, after a lapse of six years. It is below the revenue of 1216 about 20 per cent. In fusly 1242 the land revenue of North Arcot fell considerably lower than it has done in any one year since the Province has been under the Company's management.

Such results considered in connection with the mode in which the settlement appears to have been left to the native servants, and no proper measures taken to check the shavee accounts of the Curnums and Tahsildars, leaves great room for apprehension that some portion (and how much it is impossible to say) of the revenue of the year may have been unduly relinquished, or what is perhaps still more to be feared not relinquished entirely for the benefit of the Ryots for whom it was intended but for the benefit of the Village and Talook servants.

The Board cannot conclude these observations without noticing the unbecoming style and tenor of Mr. Roberts's present communication. It is evident that Mr. Roberts's aim has not been to satisfy the Board on points upon which they required and called for further explanation. A reference to their proceedings will shew that many of those points he has left unnoticed, and has selected such only as his own notions on the subject led him to suppose, afforded an opportunity to cavil at and dispute the Board's remarks. Such a course of proceeding cannot but be subversive of an efficient and proper exercise of the superintending authority vested in the Board.

The difference of two in the total number of villages noticed in the 42nd para of the Board's Proceedings is explained to be owing to the addition in fusly 1242 of the village lands of Gollapully and Chendramakul-purtee in the Cuddapanuttum Talook, which had been waste for some years and tilled during Fusly 1242. He states that there are no Houses on these lands and that they are cultivated by the Ryots of neighbouring villages.

In Cons., 13th Novr. 1831. 329. In reply to the foregoing Proceedings we received from Government the following Extract from the Minutes of Consultation under date 25th October.

The result of the settlement of the land revenue of the Northern Division of Arcot exclusive of Peschush, for Fusly 1242 was a decrease of Rupees 7,77,413 below that of Fusly 1241. In the extent of land actually cultivated there was a decrease of 80,494 Cawnies assessed at Rupees 6,55,395.

Compared with Fusly 1233, in which there was a like adversity of season from the failure of the periodical rains, there appears a decrease in the settlement of Fusly 1242 amounting to Rupees 1,91,699.

The deductions and remissions which were made at the settlement of Fusly 1233 however very greatly exceeded those made at the settlement of Fusly 1242. The total amount in the

"former year was Rupees 10,99,857; in the latter Rupees 3,86,695. In Fusly 1233 a deduction "was made at the settlement of Rupees 5,54,411 on account of land taken up for cultivation but "which had not been tilled; further deductions were made for parts of fields left uncultivated, "and for lands prepared for seed but not sown; the total amount of deductions on account of land "unsown being Rupees 6,10,779. In Fusly 1242 it was not necessary to make any deduction

Rs.
1233... 6,10,779
42... 55,750
5,55,029
1233... 4,89,077
42... 3,30,945
1,58,132

"for lands taken up for cultivation but afterwards abandoned, the "deductions for parts of fields left uncultivated and for lands pre- "pared for seed and not sown amounted to Rupees 55,750. The "deductions for land unsown in Fusly 1242 were thus less than in "Fusly 1233 by Rupees 5,55,029. The remissions on account of land "sown for loss of crops &c., were also less in Fusly 1242 by Rupees "1,58,132."

Board's Proceedings.
Para 10.

Cawnies.	Rs.
1233 ... 3,16,043 ...	26,16,973
1242 ... 1,89,830 ...	11,85,204
1,26,213 ...	9,31,709

"The extent of land entered in the Dittum of Fusly 1233 as "taken up for cultivation at the commencement of the season exceed- "ed the extent brought to account in Fusly 1242 by 1,26,213 Cawnies "assessed at Rupees 9,31,709. The extent of actual cultivation as "entered in the accounts was greater in 1233 than in 1242 by Cawnies "40,101 assessed at Rupees 4,75,313."

Board's Proceedings.
Para 11.

Cawnies.	Rs.
1233 ... 2,21,831 ...	15,10,204
1242 ... 1,81,780 ...	10,34,891
40,101 ...	4,75,313

"The great difference in the extent of land taken up for cultivation and actually cultivated in "these two seasons is very remarkable. In his report on the settlement of Fusly 1242 the "Principal Collector attributed it to the circumstance of Fusly 1233 having been more fortunate "in the early rains, as shewn by the state of the Tanks at the end of August in each of those "years. Upon this the Board observed that it did not appear from the monthly reports of the "season that Fusly 1233 had been more favored in this respect than Fusly 1242; that they did "not place much reliance on the accuracy of the periodical reports furnished from the Talooks "of the supply of water in the Tanks, and that even if correct they did not think the excess in the "supply of water in Fusly 1233 sufficient to account for the difference in the extent of land "taken up for cultivation in the two years."

"It appears to the Governor in Council that although the periodical reports of the state of "the Tanks may not be worthy of implicit credit and it may be unsafe to depend upon them in "any exact calculation, yet that they may be taken as sufficient for the purpose of a general "comparison of the state of the season and the means of carrying on cultivation at particular "periods; and he thinks it may fairly be inferred from those data that the early part of the "season of Fusly 1233 was more auspicious and afforded a better promise to the cultivators "than that of Fusly 1242. Such being the case it was natural that the Ryots who had enjoyed "an extraordinary prosperity in the preceding year Fusly 1232, excited by their success, and "having in their hands a plentiful supply of seed from the superabundance of the late harvest, "should pursue their occupation with eagerness, and be ready of their own accord to engage "for the cultivation of a large extent of land. Besides this it is to be remembered that the "revenue servants at that time were wont to interfere with the Ryots in their cultivation, and "to use all their influence to force it beyond its natural limits. It is only of late that this "interference has been checked and the Ryots have been left free to occupy land for cultivation "according to their own inclination. Even in such a favorable season as that of Fusly 1232 it "was found necessary to grant remissions to the amount of Rupees 1,17,968 for lands which "the Ryots had engaged for but were unable to cultivate, whereas in Fusly 1240 the amount "remitted on this account was only Rupees 16,967 and in Fusly 1241 only Rupees 4,890."

"In Fusly 1242 the Ryots appear to have been left entirely free, and the prospect of the "season having been from the first unfavorable, and the circumstances of late years having been "discouraging, it seems they were unwilling to enter into agreements to cultivate as usual. Their "engagements it appears were therefore confined to the lands which they were prepared to "bring under the plough immediately, and upon which there was the best chance of raising a "crop. In consequence of this reserve all the land engaged for was actually tilled and with "little exception was sown. The different circumstances above adverted to appear to the "Governor in Council to be sufficient to account for the great diminution in the extent of land "engaged for and actually cultivated in Fusly 1242 compared with Fusly 1233."

"In his report on the settlement as already observed the Principal Collector, Mr. Roberts "ascribed this diminution to the less favorable circumstances of the early part of Fusly 1242. No "other cause was specified by him as having tended to produce a decrease of cultivation. But in "his letter in reply to the Board's Proceedings on his report he observes that any comparison with "respect to the seasons of Fusly 1233 and 1242 only, must be fallacious because when the Dittum "for Fusly 1233 was formed the Ryots had no reason to suppose that any alteration would take "place in the rates of remission allowed in Fuslies 1231 and 1232 and therefore at the com- "mencement of that year took up lands under the supposition that the same rates would be "continued, that is, that the authorized remission of 12 per cent., upon the amount of the "assessment would be distributed at various rates at the discretion of the Collector, and not "deducted uniformly as at present. In the course of the year Fusly 1233, he states, the Board "discontinued the rates allowed in the two preceding Fuslies and directed that a remission of "12½ per cent. should be given indiscriminately. The advantages of the former plan he "remarks he has shewn in other reports."

"The Governor in Council observes that Mr. Roberts is in error in stating that the alteration

Board's Proceedings, in Cons.,
15th Feby, 1823.

From Govt., 18th in Cons.,
24th March 1823.

"he refers to, was ordered *in the course of Fusly 1233*. It was recom- "mended by the Board of Revenue in February 1823 (Fusly 1232) and "ordered by Government in March of the same year upwards of 4 "months *before* the commencement of Fusly 1233; and it is remark- "able that Mr. Roberts on a former occasion attributed the falling off "in cultivation *in Fusly 1233* to the knowledge which the Ryots had obtained of this alteration, "of course previously to the formation of the Dittum, altho' he now, with strange inconsistency, "accounts partly for the excess of cultivation in that year above Fusly 1242 by the supposition "that the Ryots expected that the rates of remission allowed in Fuslies 1231 and 1232 would "be continued in Fusly 1233. When Mr. Roberts observes that the remissions allowed in "Fuslies 1231 and 1232 extended in some villages to 3,040, and even 60 per cent., he appears to "forget that in others no remission at all was allowed, and that if, as observed by the Board of "Revenue, the equalization of the remission had an unfavorable effect in some quarters, it must, "as it was now made general, have had a favorable one in others where remission had been "previously withheld. The inconclusiveness of Mr. Roberts' reasoning upon the subject of the "assessment in the Northern Talooks, the Governor in Council observes, is most clearly demonst- "rated in the Proceedings of the Board of Revenue dated 16th December 1830 in which they "took into consideration the reports to which he refers. In those Proceedings also it is fully "proved that the opinions expressed by Mr. Roberts are not borne "out by the instances adduced by him to support them."

Para 45 to 51.

"Of the remissions on account of land sown amounting in Fusly 1242 to Rupees 3,30,954, "those granted specially on account of failure of crops amounted to Rupees 2,30,760. In Fusly "1233 the amount of remissions on the same account was Rupees 3,65,527. The proportion of "the remissions to the whole amount of the assessment on the land cultivated appears to have

"been in Fusly 1242 about 20 per cent. and in Fusly 1233 about 24 per cent. In comparing the remissions in these two years however, it should be observed that those granted in Fusly 1233 were considered at the time as having exceeded what the necessity of the case required and involved a needless sacrifice on the part of Government. From the greater caution observed by the cultivators in Fusly 1242, which has already been noticed, it was to be expected that the proportion of lands unprofitably sown would be less than in Fusly 1233. On reference to the details it appears that the remissions in Fusly 1242 on lands sown but in which the seed did not vegetate were not quite $\frac{1}{4}$ of the amount remitted on that account in Fusly 1233."

Fusly 1233.	Fusly 1242.
Rs. 52,722.	13,057.

"It appears that the Board directed the remissions in Fusly 1242 to be regulated on the principles observed by Colonel Munro when Principal Collector of the Ceded Districts on the occasion of a similar adversity in Fusly 1216. The explanations given by the Principal Collector of the manner in which those principles were applied and the examples produced by him in his second letter to illustrate the mode of settlement, shew that the directions of the Board were attended to at least in form. But the important question is whether sufficient checks were used for the purpose of ascertaining the truth of the accounts of losses upon which the claims to remission were determined. The Board in their Proceedings on the settlement deemed it proper to call for further explanation of the measures which the Principal Collector had taken for this object. In his reply Mr. Roberts stated that "all cases of shavee are inspected by the Tahsildars and Peshcars, but during the last year the inspection was required to be so minute that to assist them he obtained the Board's sanction to appoint ten temporary Gomastahs and that those again were superintended by himself, the Head Serishtadar, the Deputy Serishtadar and the Head Cutcherry Gomastah, all of whom were dispersed in several directions for the purpose, and all other business in a great measure reserved till a full investigation had been completed." The inspection of the accounts and personal inspection of the lands commenced early in the month of January and were not closed till the middle of July and no remission was ever granted without its necessity being fully substantiated by the superintendence of one of the superior servants above mentioned."

"Upon this statement the Board first observe that the ten temporary Gomastahs were not applied for till the 4th April, when it is obvious they could have been of little or no use to the Tahsildars in their inspections, and that the employment of those Gomastahs was sanctioned by them, not for the purpose stated but "to aid in completing the accounts of the settlement."

"The Board proceed to show from statements on their records that it was not possible for the superior native servants to have made the local inspections, and that minute scrutiny of the claims to remissions for which they conceive Mr. Roberts takes credit. With respect to the Sheristadar it appears from the details given by the Board that in the six months from the beginning of January to the end of June he visited seven Talooks, including Chittoor in which is the Huzzoor Cutcherry, and Cuddapanuttum in which is Palmanair where the Principal Collector chiefly resides. In this time he was 36 days at Chittoor, and 40 at Palamanair. Besides Chittoor and Palamanair there are only 12 places at which he remained for one whole day or a longer period. In none of the Talooks did he remain a whole day at more than 3 Villages; in two of the Talooks he remained so long only at one Village in each in the Talook of Cuddapanuttum he remained a day at no place but Palmanair. The Deputy Sheristadar visited 5 Talooks separately from the Sheristadar, but did not remain a whole day at more than 2 Villages in any of them, in three he remained a whole day at only 1 village in each. The Head Goomastah it appears was almost the whole time with the Principal Collector."

"With respect to the Principal Collector himself the Board observe from the 1st January to the 11th July Mr. Roberts was nearly 5 months either at Chittoor, Vellore or Palmanair and only one month and a half away from those stations." "The total number of villages not including the towns of Vellore, Chittoor and Palamanair, in the Principal Collector's Talooks, are 1,676, of which he visited 13." From the 27th February they remark "no village was visited by him till the 10th May excepting Vencatgherry which is the stage between Chittoor and Palamanair." "They proceed to make the following observations. The principal dry crops come to maturity in December, January and February, and the sumba the principal paddy crop in February and March. From December therefore till April was the most important period for inspecting the land and checking the shavee accounts. The Principal Collector, the Sheristadar, Deputy and Head Goomastah were all at Chittoor till the 16th January and the Principal Collector till the 27th with the exception of 3 days. In February the Principal Collector was 16 days at Vellore and one at Chittoor. The whole of the months of March and April he was either at Chittoor or Palamanair, and at Vencatgherry, the halt between those places, and he remained in the Ghaut Talooks till the 6th June." "The Talooks of Tripetty, Sholunger and Sutwaid were not once visited by Mr. Roberts and that of Cavarypauk only a few days before the close of the fusly. The Vencatgherry Cotah Talook not till very late in the season, and in the 3 Talooks of Sautghur, Trivellore and Penmurry containing 564 villages he was altogether only ten days on Circuit and only visited 4 villages." "The Talook of Tripetty was not visited at all by any of the superior servants of the Cutcherry. The other two Talooks which the Principal Collector omitted to visit, were visited only by the Deputy Sheristadar who made a stay of more than a day at only two villages in one Talook, Sutwaid and at only one village in the other Sholungur. The total number of villages visited by the Principal Collector, Head Sheristadar, and Deputy Sheristadar, at which they stayed for a day or longer was only 31 out of 1,676."

"From the foregoing details the Board observe" "they are impressed with the belief that the shavee accounts were not checked as they ought to have been" "when 31 villages only out of 1,676 were visited by the Principal Collector and the servants who, he states, were dispersed in several directions for the purpose of checking the shavee accounts, it is quite clear that there could not have been any personal inspection of the lands or any examination on the spot either of lands or accounts except perhaps in the particular villages which were visited, or that proper opportunities could have been afforded for eliciting the truth, towards which the only really effectual means was in making a circuit of the several Talooks to the utmost extent that time would allow and visiting at least the several principal villages in each." "In questions of remissions for shavee, they observe, nothing short of the strictest personal vigilance and care by the superintending European authority in making the Circuit of his District and mixing with the people is sufficient to secure the Government interests from wrong. So far from this having been exercised by Mr. Roberts in the year under review, we find him placing an undue reliance on his native servants and passing that time at Vellore, Chittoor and Palmanair, which he ought to have been spending in travelling to every part of his Talooks." "In conclusion the Board observe that from the mode in which the settlement appears to have been left to the native servants and no proper measures taken to check the shavee accounts of the Curnums and Tahsildars there is great room for apprehension that some portion (and how much it is impossible to say) of the revenue of the year may have been unduly relinquished or what is perhaps still more to be feared, not relinquished entirely for the benefit of the Ryots for whom it was intended but for the benefit of the Village and Talook servants."

"It is manifest from the details given by the Board that Mr. Roberts did not maintain that close and vigilant superintendence which was absolutely necessary to check the reports of the

"Talook Officers and which would have been exercised only by a very extensive personal observation."

"It is quite evident also that Mr. Roberts had no grounds for his assertion that "no remission was ever granted without it's necessity being fully substantiated by one of the superior servants of the Cutcherry,"" if it is to be taken in the sense in which the Board understand it. They have clearly shewn that it was quite impossible for those servants in the manner in which they proceeded to have made anything like an effectual scrutiny of the claims to remission, and that they must have relied almost implicitly on the accounts furnished by the Tahsildars over which they had no sufficient means of check."

"It follows that as the business was conducted, there can be no assurance that the remissions were really determined upon the principle which the Board prescribed and which the Principal Collector professes to have acted upon."

"The Board have remarked upon the difference in the remissions for shavee in the Sub Collector's Division compared with those allowed in the Division under the immediate charge of the Principal Collector, the former being much less in proportion to the claims than the latter, the reference which the Principal Collector makes to the difference in the principles of the assessment in explanation of this circumstance appears to be quite irrelevant. Two other reasons are assigned, the first, that the season was more favorable in the Southern Talooks and that the proportion of productive fields was therefore greater, the second, that the average selling price of grain was higher in those Talooks. The former cause would not only reduce the claims for remission as observed by the Board by reducing the number of fields to be entered in the shavee accounts, but would also reduce the remission to be allowed on fields properly entered in those accounts on the principle that it is not the outturn of particular fields that is to be looked to, but the general outturn of each Ryots' whole farm upon a combined consideration of the produce reaped and the price obtained for it. The greater the proportion of productive fields therefore the greater must be the set off from the enhanced price of produce against the claims for remission on those fields in which the Crops perished, supposing the enhancement of price to be at an equal rate in both divisions. The difference of price in favor of the Southern Talooks would of course increase the set off and cause a still further reduction in the amount to be remitted."

"The attention of the Board having been attracted to the increase under the head of Bogjastee in Fusly 1242 compared with Fusly 1233 they requested explanation on the subject and called for a particular account to shew the details under this head. Instead of submitting the explanations and furnishing the account required, Mr. Roberts, unwarrantably presuming that the Board had overlooked the principles upon which the Northern Talooks are assessed, has given an exposition of them, according to his own notions, for their information, and cavils at their demand for details because as he states the accounts that they require have not heretofore been furnished or prepared. The Board have pointed out the errors that pervade the exposition thus gratuitously proffered by Mr. Roberts which betray an extraordinary ignorance on his part of the details of the system which it is his duty to administer. The very statement of Bogjastee inserted in the Board's Proceedings on the settlement and upon which the remarks to which his reply refers, were founded, proved the incorrectness of his assertion that the rates of assessment have not the most distant reference to the description of crop, there being an entry therein of Rupees 2,393 assessed as Bhogajastee on Poonjah or dry land cultivated as Nunjah and Totacal, that is, with articles of produce usually grown on Nunjah and Garden lands. As a general term Bhogjastee appears to be usually applied in the Northern Talooks to the tax for a second crop of paddy on land assessed at the survey for one

crop, by far the largest portion of the assessment under this head being of that nature, but it is evident that it includes other items of additional assessment imposed upon both Poonjah and Nunjah land with reference to the description of crop, under rules and limitations defined in the general orders for the settlement. The Governor in Council can hardly doubt that the materials for preparing the account called for by the Board will be found in the Talook Cutcherries, if not in the Cutcherry of the Principal Collector. It may not be worth while now to cause the account to be prepared for fusly 1242 but it is fit and proper that it should be furnished with the accounts of future settlements."

"The Board have shewn that Mr. Roberts is equally mistaken in his explanation regarding the remissions under the head of Bhoganustee which term he erroneously asserts, is applied solely to the loss of the second crop and never to the loss of the 1st crop."

"The Governor in Council has observed with great displeasure the style and tone of Mr. Roberts' reply to the comments of the Board upon the settlement of fusly 1242 which he considers highly unbecoming and disrespectful."

"Adverting to the 46th Para of the Board's Proceedings under date the 24th February the Governor in Council desires that the Principal Collector be called upon to report on the balances due by the Zemindar of Cavutnugger at the close of the late Fusly and that the Board will take the subject into consideration at an early period."

330. A copy of the foregoing was transmitted to the Principal Collector on the 13th November.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

331. In reply to our Proceedings under date 2nd December 1833 on the Extra Revenue for Fusly 1242 we received from Government the following Extract from the Minutes of Consultation dated 24th January 1834.

Vide last General Report,
Para 209.
In Cons., 6th Feby. 1834.

"The report of the Principal Collector submitted with the above proceedings is extremely imperfect and unsatisfactory. It contains only a brief notice of the demand under each head without any explanation whatever of the management of the revenues during the year, or of the causes which occasioned a deficiency in the collections. From the report of the Principal Collector alone the decrease of Revenue on the whole would appear to have been Rupees 29,118-4-2, whereas in fact it amounted to Rupees 63,519-10-1."

"It was especially the duty of the Principal Collector to explain the causes of the large balances of Sayer and Abkarry Rents which remained at the close of the Fusly, and to shew that every means in his power had been used to recover the rents as the kists became due. As the case stands the Governor in Council is not satisfied that due diligence has been exercised. So late as the end of September, it appears, nearly one fourth of the Sayer balance and nearly three fourths of the Abkarry balance remained outstanding, and the Board of Revenue had received no information from the Principal Collector of the steps he had taken to realize these dues. The Board will be pleased to submit to Government any further information they may receive from the Principal Collector regarding the balances in question."

332. A copy of the foregoing was transmitted to the Principal Collector on the 5th February.

ON THE SUBJECT OF A RESCUE BY A SERJEANT OF HIS MAJESTY'S SUPREME COURT
OF JUDICATURE OF A CERTAIN FRONTIER SAYER DEFAULTER WHILE IN
THE ACTUAL CUSTODY OF THE COLLECTOR'S DELOYETS.

333. Under date 5th June we submitted for the information and orders of the Right Honorable the Governor in Council a letter and its enclosure from the Principal Collector of North Arcot, on the subject of a rescue by a Serjeant of His Majesty's Supreme Court of Judicature at Madras, of a certain Frontier Sayer Defaulter while in the actual custody of his Deloyets under a legal warrant.

To the Chief Secy. to Govt.,
in Cons., 5th June 1834.
27th May, in Cons., 5th June 1834.

334. We observed that from the concluding para of Mr. Roberts' letter of the 9th December last we were led to believe that the proper course of having his warrant endorsed by one of the Judges of the Sudr Court was duly observed on this occasion.

In Cons., 16th Decr. 1833.

335. In reply we were requested to call upon the Principal Collector of North Arcot to explain distinctly whether or not the warrant was endorsed by one of the Judges of the Sudr Adawlut, and if not, why that course was not followed, and also to submit a copy of the warrant shewing whether it was signed by him as Principal Collector or as Magistrate.

Minutes of Cons., dated 13th
June 1834, in Cons., 16th do.

336. The necessary reference to the Principal Collector of the Northern Division of Arcot having been made, we submitted the following letter to Government under date 24th July last.

16th June 1834.

"With reference to the orders of Government upon Mr. Bruce's letter of the 5th Ultimo, I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of the Northern Division of Arcot, from which it appears that the warrant under which the parties apprehended by his Peons and subsequently taken into custody by a Serjeant of the Supreme Court, as reported in Mr. Roberts' letter of the 27th May last, were seized, was not, as the Board had been led to suppose it was, duly executed, inasmuch as it wanted the signature of one of the Judges of the Sudr Court as required by Clause 113 of the 53 Geo. III Cap. 155. The caption by his Peons was therefore illegal."

To the Chief Secy. to Govt.,
in Cons., 24th July 1834.
16th in Cons., 24th July 1836.
In Cons., 5th June 1834.

"It seems that warrants for the arrest of these parties had been issued by Mr. Roberts on the 10th December and 8th January last, and these must have been the warrants referred to in Mr. Roberts' letter of the 9th December as they were issued agreeably to the provisions of the Act. This mode of service however observes Mr. Roberts gave publicity to the proceedings which enabled the persons whose arrest was intended to evade it, and such appears to have been the result when these two warrants were issued. Mr. Roberts accordingly in the present instance issued process conforming as nearly as circumstances would permit with that specified in Clauses 1 and 4 Section XIII Regulation XXVII of 1802. Mr. Roberts states that the warrant was issued from the Revenue Department, but the Board observe that it is signed by him, and bears his official seal as magistrate. There is no doubt that Mr. Roberts' proceeding in the instance of this last warrant, was entirely unauthorized and illegal."

In Cons., 16th Decr. 1833.

"With reference to his observations contained in Para 2 the Board conceive that measures might be taken to obtain the endorsement of one of the Judges of the Sudr Court, to a warrant, without of necessity involving such publicity as to give the party against whom such warrant may be issued, an opportunity of evading its execution."

337. The following orders were passed by Government under date 1st August last.

In Cons., 4th August.

"The Governor in Council concurs in the opinion expressed by the Board of Revenue as to the illegality of the warrant issued by Mr. Roberts and in the observation contained in Para 3 of the above letter."

Minutes of Cons., 1st Aug.
1834.

"The Board will point out to Mr. Roberts the error committed by him in this instance, and will caution him to be more careful and circumspect in his future proceedings."

"The confounding of the functions of Collector and Magistrate as was done in this case is very reprehensible."

338. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 4th August.

RELATIVE TO THE PROPOSED EXCHANGE OF VILLAGES IN THE DISTRICT OF CHINGLEPUT
AND THE NORTHERN DIVISION OF ARCOT.

339. On the 5th May we addressed the following letter to the Chief Secretary to Government.

In Cons., 5th May 1834.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council, the accompanying correspondence with the Principal Collector of the Northern Division of Arcot, upon the subject of a proposed exchange of certain Villages belonging to his District, but situated nearer to Cusbah Stations in the Chingleput District than to their own, for other Villages belonging to Chingleput which are similarly situated in regard to Cusbah towns in the Chittoor District."

From the Pl. Collr., N. D.
Arcot, 13th in Cons., 20th Feby.
1834.
To do., 27th in Cons., 27th
Feby. 1834.

"An arrangement of this description was proposed by Mr. Smalley when Collector of Chingleput in 1823, in consequence of instructions, issued at that time by the Board with a view of obviating the inconvenience resulting especially in the Sayer Department, from the existence of Villages and tracts of land in several Collectorates which appertained to the Jurisdiction of neighbouring districts; but in consequence of the extensive nature of that arrangement which provided for the exchange of no less than 89 Villages belonging to North Arcot for 83 Villages situated in the Chingleput District; and the objections to it which were pointed out to so extensive an interchange by the then Collector of North Arcot,* it was not deemed advisable to recommend that it should be carried into effect. The correspondence† which took place on the subject is herewith forwarded for the information of Government."

From the Collr., of Chingleput, 20th in Cons., 22nd Sept. 1833.
Circular, 3rd in Cons., 3rd April 1823.
* From the Pl. Collr., N. D. Arcot, 26th Feby., in Cons., 1st March 1824.
† Circular 3rd in Cons., 3rd April 1823.
From the Collr., of Chingleput, 20th in Cons., 22nd September 1823.
To do., 18th in Dy. Cons., 22nd December 1823.
From do., 18th in Cons., 23rd February 1824.
To the Pl. Collr., N. D. Arcot, 18th in Dy. Cons., 22nd December 1823.
From do., 26th February, in Cons., 1st March 1834.

"In his letter of the 13th February last, now submitted, the Principal Collector suggests that he may be allowed to transfer to the District of Chingleput 19 Villages belonging to his

"own district the amount of beriz on which for Fusly 1241 was 12,748-10-3; receiving in exchange 29 Villages belonging to the Chingleput District the beriz of which for the same fusly was Rupees 12,693-9-11."

"Adverting to the situation of most of these Villages in regard to their respective Cusbah stations as shewn by the Statement which accompanies Mr. Roberts' letter and to the advantages which may be expected to accrue from a modification of the local jurisdiction of the Collectors of each District, by making the Villages in question subject to the authority of the Collector of the district in which they are in point of fact situated, tho' attached to another, the Board beg to recommend that the exchange now proposed by the Principal Collector of the Northern Division of Arcot, in which it appears that the Collector of Chingleput has signified his acquiescence, may receive the sanction of Government."

"The Board are not aware that any objection to the arrangement now proposed, can arise from the transfer of the jurisdiction of the Moonsiffs and other judicial officers, which it will involve."

In Cons., 22nd May 1834. 340. The following order was passed by Government under date 20th May.

"The Governor in Council considers it necessary to have before him a sketch shewing the relative situations of the Villages proposed to be exchanged, and desires that the Board of Revenue will cause one to be prepared in the office of the Inspector General of Civil Estimates."

To the Chief Secy. to Govt., In Cons., 19th June 1834. 341. The following letter was addressed in consequence to Government under date 19th June.

"With reference to the resolution of Government under date the 20th Ultimo, I am directed by the Board of Revenue to request you will lay before the Right Honorable the Governor in Council, the accompanying Sketch shewing the relative situations of the Villages proposed to be exchanged between the Chingleput district and the Northern Division of Arcot alluded to in my letter dated the 5th Ultimo."

In Cons., 10th July 1834. 342. The following Extract from the Minutes of Consultation under date 1st July was received from Government.

"The Governor in Council being upon deliberate consideration, satisfied of the expediency of the proposed exchange of Villages in the District of Chingleput and the Northern Division of Arcot recommended by the Collectors of those Districts and approved by the Board of Revenue, resolves to sanction the exchange according to the memorandum signed by the Principal Collector of North Arcot and the Collector of Chingleput submitted by the former Officer with his letter to the Board of Revenue dated 13th February 1834. The Governor in Council further orders under the powers vested in him by Regulation II of 1821, that the Villages now transferred from Chingleput to North Arcot and Vice Versa shall be subject respectively to the jurisdiction of the Zillah Court of the District to which they are transferred. They will be subject of course to the jurisdiction of the District Moonsiff of the Talook to which they are newly annexed respectively."

"Ordered that a copy of this resolution be furnished to the Sudr and Foujdaree Udalt, who will cause the necessary communication to be made to the lower Courts for their information and guidance."

343. A copy of the foregoing correspondence was transmitted to the Principal Collector of North Arcot and the Collector of Chingleput respectively on the 10th July.

REMISSION OF QUIT RENT ON CERTAIN MISSION PREMISES AT CHITTOOR.

344. The following letter was addressed to Government under date 22nd December.

To the Chief Secy., In Cons., 22nd Decr. 1834. "With reference to the correspondence noted in the margin, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector in the Northern Division of Arcot, forwarding an application from Mr. J. Bilderbeck, a Missionary of the London Church Missionary Society for remission of quit rent upon certain mission premises at Chittoor and to recommend that so long as the premises in question are applied to Missionary purposes, the quit rent upon them which amounts to Rupees 11-6 per Annum may be remitted."

In Cons., 8th Jany. 1835. 345. In reply we were informed under date 2nd January that the Governor in Council authorized the premises to be exempted from Quit rent so long as they are applied to Missionary purposes.

346. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 8th January 1835.

Appointment. 347. Mr. C. H. Hallett was appointed Acting Collector on the 14th October.

SOUTHERN DIVISION OF ARCOT.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

Proceedings, in Cons., 11th Decr. 1834. 348. On the 18th December we submitted to Government the following Extract from our proceedings under date 11th of that Month.

14th in Cons., 21st Octr. 1833. 'Read again the report of the Principal Collector in the Southern Division of Arcot on the settlement of the land revenue of that district for fusly 1242.'

Prinl. Collr.	7 Talooks.
Sub Collr.	5 "
Head Asst.	1 "
	13

'The settlement in Fusly 1242 was made by the Principal Collector assisted by his Subordinates.'

'South Arcot in common with most other parts of the South of India suffered from the disastrous effects of the season, the total failure of rain in May, June, July and in the early part of August prevented the Ryots from cultivating many of their Poonjah lands, a fall in September and October promised a happier prospect but a drought during November and December frustrated those hopes and seriously affected the Nunjah Cultivation, the result was that few crops, except in most favored situations, yielded a full produce, a great part yielded below the average and many were entirely destroyed. The Talooks in the Western and Northern parts of the District suffered most severely.'

'The net settlement of lands under the direct management of the Officers of Government was Rupees 12,54,447-2-5 being a decrease of Rupees 3,22,365-6-10 below the revenue of the previous fusly. The net settlement of the whole land revenue of the District was Rupees 13,06,080-8-0 being a decrease below that of Fusly 1241 in the sum of Rupees 3,83,044-2-3 as exhibited in the following statement.'

	Comparison.									
	Fusly 1241.					Fusly 1242.				
	Land.		Assessment.			Land.		Assessment.		
	CAWS.	A.	Rs.	A.P.		CAWS.	A.	Rs.	A.P.	
Dry land..	2,17,174	11 1/2	8,21,043	13 7	1,96,419	131	7,44,611	7 4	76,432	8 3
Wet land..	89,968	4 6/16	8,72,426	15 3	77,914	121	7,53,378	7 4	1,19,048	7 11
Garden land	1,692	1	30,577	0 9	1,092	4 2/16	18,346	2 3	12,230	14 6
Total...	3,08,835	10/16	17,24,047	15 7	2,75,426	13 10/16	15,16,386	0 11	2,07,711	14 8
Deduct remission on Cowle land	...	...	...	...	...	...	...	...	...	...
Do. Shavee	...	...	26,554	10 1	...	...	14,472	1 0	12,082	9 1
Total...	...	...	26,554	10 1	...	...	1,64,175	11 10	...	...
Not ...	...	...	...	...	...	...	...	1,52,093	2 9	...
Add increase upon land cultivated with superior produce by means of water from the public reservoirs, &c. ... Nuzur, &c.	...	...	16,97,493	5 6	...	...	13,37,688	4 1	3,59,805	1 5
Sundry taxes on Topes	...	...	...	...	...	...	...	...	...	...
Total...	3,08,835	10/16	17,24,047	15 7	2,75,426	13 10/16	15,16,386	0 11	2,07,711	14 8
Deduct pay of Village Establishment	...	...	20,938	5 4	...	...	13,594	5 4	7,344	0 0
Not settlement of lands under the direct management of the officers ... Villages held on favorable rents	...	...	422	10 1	...	...	1,328	7 4	...	...
Fruit Gardens ...	...	...	17,18,854	4 11	...	...	13,52,611	0 9	...	...
Mootahs or estates under permanent assessment ...	...	...	17,156	1 1	...	...	19,120	14 4	...	...
Quit rents ...	...	...	17,36,010	6 0	...	...	13,71,731	15 1	...	...
Lands held on Government Grants	...	...	1,59,197	12 9	...	...	1,17,284	12 8	...	...
Peshcush of Poligars	...	...	15,76,812	9 3	...	...	12,54,447	2 5	...	...
Shottriums	...	...	67,603	7 9	...	...	6,285	3 11	...	...
Total...	...	...	1,279	13 5	...	...	1,013	15 0	...	...
Deduct given up to Pagodas, &c.	...	...	28,642	4 9	...	...	28,642	4 9	...	...
Not settlement of land revenue	...	...	1,000	7 2	...	...	1,003	0 6	...	...
...	...	...	886	6 1	...	...	886	6 1	...	...
...	...	...	2,165	15 8	...	...	2,165	15 8	...	...
...	...	...	17,819	15 6	...	...	17,819	15 6	...	...
Total...	...	...	16,96,210	15 7	...	...	13,12,263	15 10	3,83,946	15 9
...	...	...	7,086	5 4	...	...	6,183	7 10	902	13 6
...	...	...	16,89,124	10 3	...	...	13,06,080	8 0	3,83,044	2 3

Net falling off in Cultivation in 1242.

	CAwnies.	Rupees.
Poonjah Dry	20,754	76,432
Nunjah Wet	12,054	1,19,048
Garden ...	600	12,231
	33,408	2,07,711

'The decrease in the extent of cultivation was Cawnies 33,408 assessed at Rupees 2,07,711; the amount would have been larger had there not been an increase in Chellumbrum and Manargoody owing to their having the advantage of irrigation from the Coleroon the unfortunate circumstance of an Artificial bank giving way was the cause of this increase not being still larger.'

'The Collector anticipating the evil effects of the bad season very properly visited all the Districts either in person or thro' some of his Assistants and he caused the accounts of Shavee which had been prepared in consequence of orders issued by him by the Curnums to be strictly examined and the fields inspected, first by the Talook Establishment and afterwards by persons deputed from the Hoozoor Cutcherry, the Collector's personal inspection of some of the fields left him no reason to doubt the general accuracy of the accounts of Shavee finally sent in.'

'The Collector states that in determining the extent of the remissions he was guided by the principles laid down in the letter from Government dated 4th March In Cons., 10th March 1825. '1825 and that' "following up this principle no remission on account of Shavee was allowed upon Crops which had only partially failed and all Crops that had been reaped were considered as full Crops and the full Teerwah collected."

'The general principle established by the Collector, was to balance the increased price of the actual produce against the actual loss on lands which had been non-productive or had yielded but a short crop, and to remit the net loss to the Ryots; provided this net loss exceeded 15 per Cent., within which no remission was granted for Shavee.'

'The Collector making his calculation reckons all fields estimated to have produced 1/16 and upwards of an average Crop as yielding full produce, and on the other hand he converts the produce into money at the rate of 5 Cullums for every Star Pagoda, whereas the price at the time was 3 Cullums making a difference in favor of the Ryot of nearly 67 per Cent. This calculation was frequently found in practice, according to the Collector's report, nearly to balance the profit and loss of the Ryot.'

'This was the uniform principle observed in remission for Shavee; subsidiary rules were established for Ryots leaving second Crops or cultivating both Circar and Enam land and also for Puttah Monigars, Curnums and other Officers receiving emoluments from Government. Mr. Dent seems to have regulated the remissions generally upon sound principles considering the peculiar circumstances of the season. He gave no remissions where the loss did not exceed 15 per cent. the estimated net gain by price. He fixed this limit after most mature consideration and there seems to be no reason to apprehend that the result was an incorrect one, or unfavorable to the Ryots.'

E.	RS.	A.	P.
Total Shavee for which remission was claimed	3,73,344	0	0
DEDUCTIONS.			
FOLLOWING ACCOUNTS.			
Discovered as having yielded produce.	6,483		
Kaith Toondoo	30,826		
1/16 Produce	22,319		
Do.	33,419		
Do.	9,212		
	1,02,290	0	0
Net Shavee	2,71,054	0	0

'The first estimate of Shavee sent from the Talooks amounted to 3,73,344 the application of the rules laid down by the Collector respecting land estimated within 1/16 Crops and remissions claimed for (Kaith Toondoo) partly cultivated field together with the amount of wrong entries brought to account reduced this sum for Shavee to 2,71,054 as will appear by the marginal abstract.'

F.					
Amount of 15 per cent. gain					
by high price	...	62,732			
2nd Crop $\frac{1}{2}$ Teerwah	...	24,794			
Maunium	...	1,428			
Village Servants Allowances	...	10,042			
Excess Collection	...	7,882			
Total amount made good according to rules			...	1,06,878	0 0
Balance remitted to the Ryots			...	1,64,176	0 0

'The amount of remission on this Shavee was reduced by the further application of the rules as exhibited in the margin to 1,64,176 which was the sum actually remitted to the Ryots.'

'The Collector concludes his remarks on Shavee remission by contrasting Fusly 1242 with Fusly 1233 when the season was similarly disastrous. In 1233 the Shavee amounted to 2,72,918 and the whole was remitted. In 1242 it was 2,71,054 and only 1,64,176 was allowed. It is probable that an active and vigilant scrutiny such as Mr. Dent instituted and the adoption of the same principle of determining the remission as was acted upon in Fusly 1242 would have greatly reduced the amount of remission actually necessary in 1233 altho' perhaps not to the extent of $\frac{1}{2}$ which is nearly the reduction in 1242. The year preceding the former fusly was particularly good, that preceding 1242 was unfavorable; this makes the disproportion in remission still greater, however the Collector states that he believes "a due consideration has been shewn to the Ryot without losing sight of the interests of Government." The character and zeal of the Collector and the attention he appears to have paid to the subject together with the satisfactory state of the Collections* at the date of his report tend to confirm the justness of Mr. Dent's conclusion.'

*8,612 Rs. on the total Jumma.

'The Collector states that the balance at the date of his report was 8,612 which considering the season, is small, of this about $\frac{1}{2}$ is due by renters and Mootahdars and Security has been given for it's payment. By the Demand, Collection and Balance Statement for June last the uncollected Balance was Rupees 2,369.'

'The number of Puttahs distributed in 1242 is 318 less than in the preceding fusly, the reasons of this decrease are not explained.'

—	No. of Ryots.	Cawnies.		Assessment.		
Land paying Teerwa	388	18	10	167	7	5
Gram Nuttum	337	12	10	...	...	...
	725	31	4	167	7	5

'The 31 and following Paragraphs of the Principal Collector's report are on the subject of granting land, rent free, for the site of Houses and Back Yards a measure already approved of by Government. The Collector submits statements shewing the land which he proposes, an abstract is adjoined.'

—	Houses.		Yards.	
	16th of a Cawny.		16th of a Cawny.	
Ryots paying within 25	...	$\frac{1}{2}$		$\frac{1}{2}$
Do. 26 to 50	...	$\frac{1}{2}$		$\frac{1}{2}$
Do. 51 to 100	...	$\frac{1}{2}$		1
Upwards of 100	...	1		$1\frac{1}{2}$

'The survey Hookomnamah fixes the maximum of land to be allowed for Back yards at 10 Goontahs, the scale adopted by the Collector (see margin) does not in any instance exceed this, the Board therefore beg to recommend sanction being given to the allotment of the lands as proposed by the Collector.'

'The following abstract exhibits at one view the total settlement from every source of Revenue for fusly 1242 compared with the foregoing year.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land revenue	16,89,124	0 0	13,06,080	0 0	...	...	3,83,044	0 0
Sayer	2,23,967	0 0	1,96,197	0 0	...	...	27,770	0 0
Abkary	67,648	0 0	57,470	0 0	...	...	10,178	0 0
Sundry small farms and Licenses	3,090	0 0	2,383	0 0	...	...	707	0 0
Salt	1,97,982	0 0	1,93,325	0 0	...	...	4,657	0 0
Sea Customs	32,487	0 0	31,594	0 0	...	...	893	0 0
Moturpha	34,624	0 0	33,798	0 0	...	...	826	0 0
Stamps	19,091	0 0	17,459	0 0	...	...	1,632	0 0
	22,68,017	0 0	18,38,309	0 0	...	...	4,29,707	0 0

'The total Gross receipts from all sources amounted during fusly 1242 to Rs. 17,45,568-13-5 and the charges, exclusive of advances recoverable, compensation for resumed privileges, Pagoda allowances, &c., to Rupees 3,90,006-8-0 being in the proportion of 22 $\frac{5}{16}$ per cent. to the Gross Collections. In the preceding fusly the Gross Collections amounted to Rupees 24,50,650-3-8 and the Charges to 3,86,383-9-9 or Rupees 15 $\frac{12}{16}$ of the Collections.'

'In concluding these remarks the Board desire to record their satisfaction at the very favorable terms in which the Collector expresses himself of the assiduity and ability of the Sub Collector Mr. Gardiner, and his Assistants. Messrs. Pycroft and Bird. As to Mr. Dent himself the Board have to record their entire approbation. It is impossible to read his present report without feeling satisfied that Mr. Dent has been most zealous in his endeavours to do justice to the Ryots and to the Government. His sole aim in the formation of the settlement appears to have been to steer that middle and judicious course which, while it secured the fair dues of Government, was not oppressive to the Ryots, and in this object he appears to have succeeded.'

'Ordered that a copy of these Proceedings be submitted to Government.'

349. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 17th December.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

Vide last G. R. Para 232.
In Cons., 6th Feby. 1834.

350. In reply to our Proceedings under date 6th January 1834 we received from Government the following Extract from the Minutes of Consultation dated 28th of that Month.

Minutes of Cons., dated 28th Jany. 1834.

"It is satisfactory to observe that although there was a decrease in the sale of salt for inland traffic owing to the unfavorable circumstances of the season there was an increase in the quantity sold for home consumption."

"The decrease in the land Customs appears to be sufficiently accounted for by the depressed state of trade."

"Of the charges on the Sea-Customs which exceeded the total amount of the Collections, the sum of Rupees 12,737-3-11, is stated to be the value of a part of the Factory House occupied as the Sea Custom House and debited to this head under instructions from the Commercial Accountant and Auditor. This appears to require explanation and it is resolved to request the Accountant General to submit the correspondence on the subject. The sums paid as Drawback amounted it appears to Rupees 18,622-10-0 being more than half of the collections."

"It appears there was a considerable decrease in the settlement of the rents of Abkary Revenue and that the collections fell short of the settlement by Rupees 9,539-5-6 but it is stated that nearly half of the balance has been collected since the close of the Fusly."

"On the whole it is observed there was a decrease of Rupees 55,996-8-5 in the Collections, but from a diminution of the charges the decrease of net revenue was only Rupees 28,728-2-7."

"The Principal Collector should use his best exertions to recover the outstanding Sayer balance of Fusly 1240."

"Agreeably to the recommendation of the Board of Revenue the Governor in Council sanctions the following remissions."

"Abkary balances of Fusly 1233 and 1235	...	Rs. 200 13 5
"Balance of Sundry farms and Licenses 1235 and 1237	...	41 4 4
"Moturpha balances up to 1240."	...	383 7 10

351. A copy of the foregoing was transmitted to the Principal Collector on the 6th February.

INDIGO MANUFACTORIES BELONGING TO MR. CHENOT.

In Cons., 23rd June 1834. 352. Under date 17th June we were furnished with the following Extract from the Minutes of Consultation.

Minutes of Cons., 17th June 1834. "Ordered that a Copy of the letter from the Acting Special Agent for Foreign settlements be transmitted to the Board of Revenue with instructions to call upon the Principal Collector of South Arcot and the Collector of Chingleput to report where the Indigo Manufactories belonging to Mr. Chenot in those Districts respectively are situated, and when and how they came into his possession, and by what title he holds them; and whether there appear to them to be any objections to a compliance with the request of Mr. Chenot, for a general passport to be in force until recalled, to enable him to visit the Manufactories at his pleasure."

From the Actg. Special Agent to the Chief Secy. to Govt., dated 4th June 1831. "Some time ago I received an application from Mr. Chenot at Pondicherry, requesting that a passport might be granted to him to enable him to visit certain Indigo Manufactories in the Zillahs of South Arcot and Chingleput, of which he had lately become the Proprietor; a similar indulgence having been granted to Mr. Laforgue, from whom he had purchased the Indigo works in question."

"On referring to the records of this Department, I find that the permission of Government was given to Mr. Laforgue to establish an Indigo work at Ellapack in the District of Tindevanum, and that a Passport was granted to him by the Special Agent on the 28th of that Month to enable him to go to Ellapack and Killinoor, which Passport was to be considered in force until recalled."

"In reply to Mr. Chenot's letter I informed him that previously to my forwarding his application to Government, it would be necessary for him to furnish me with a Certificate, that there were no objections on the part of the French Authorities to a compliance with his request."

"I now beg to transmit a Certificate which Mr. Chenot has forwarded to me, and to state that I am not aware of any objection to the application being complied with."

"Mr. Laforgue's Passport herewith enclosed, is granted for Places in the Zillah of South Arcot; it will be observed that Mr. Chenot wishes the indulgence to be extended to Kayapakum a Village in the District of Chingleput."

"I conclude that the necessary rules have been observed by Mr. Laforgue and Mr. Chenot in the disposal and purchase of the Property alluded to."

To the Chief Secy. to Govt.,
29th in Cons., 29th Sept. 1834.
From S. Arcot, 1st in Cons.,
11th Augt. 1834.
From Chingleput, 19th in
Cons., 29th Sept.

353. With reference to the foregoing we submitted the following letter to Government together with the letters noted in the margin from the Collectors of South Arcot and Chingleput respectively.

"It appears, that, of the Manufactories in question those in South Arcot consist of 2 which are situated at Ellapack and Killinoor in the Tindivanam Talook of that District and were erected by a Mr. Laforgue, in partnership with some of the inhabitants, under a permission granted by Government in April 1823; that the ground occupied by the buildings was Circar land the regular teerwa for which is duly received, a Puttah being granted annually for it as for other land, and that Mr. Chenot acquired the works from Mr. Laforgue in October last year. Mr. Dent is aware of no objection to the grant of a passport to Mr. Chenot."

"The Collector of Chingleput states that the Manufactory in his District is situated at Rajapakum and was erected in fusly 1233 by a Native belonging to Pondicherry and a native resident at Kayapakum, who carried on trade in partnership in fuslies 1236 and 1237 and having divided profits, the Native of Pondicherry returned to that place, that both are reported to be now dead and that the Manufactory is now unoccupied. He also states that although Ramaswamy Moodelly the Native of Pondicherry is said to have been formerly in the service of Mr. Laforgue, there is nothing forthcoming to prove that Mr. Laforgue or Mr. Chenot has any interest in the Manufactory and he has been unable to gain further information. Mr. Maclean expresses no opinion regarding the grant of a general passport to Mr. Chenot."

In Cons., 16th October 1834. 354. Under date 10th October the following order was passed by Government.

Minutes of Cons., 10th Oct. 1834. "Resolved that the Principal Collector of South Arcot be authorized to issue a general passport to Mr. Chenot of Pondicherry to enable him to visit his Indigo works in that District at pleasure."

"The Governor in Council will have no objection to authorize the issue of a similar passport to Mr. Chenot for the Chingleput District if he can show that he has any interest in the Indigo works situated at Kayapaukum in that District."

355. A Copy of the foregoing correspondence was transmitted to the Principal Collector of South Arcot and to the Collector of Chingleput on the 16th October respectively.

APPOINTMENT.

356. Mr. E. B. Thomas was appointed Acting Sub-Collector on the 14th November.

SALEM.

EXTRA REVENUE FOR FUSLY 1242.

357. On the 1st April we submitted to Government the following Extract from our Proceedings under date the 20th March.

Proceedings, in Cons., 20th March 1834.

31st October, in Cons., 18th November 1833.

'Read again letter from the Sub-Collector in charge of Salem reporting upon the management of the extra Sources of revenue in that District for fusly 1242.'

Sayer.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	1,93,099	0 0	1,92,247	0 0	...	...	852	0 0
Balance on the 12th July	3,676	3 7	25,491	2 6	21,814	14 11	...	...
Current Collections	1,89,422	12 5	1,66,755	13 6	...	...	22,666	14 11
Extra do.	713	12 6	1,726	12 0	1,012	15 6	...	...
Arrears	2,621	8 9	12,649	0 10	10,027	8 1	...	...
Total	1,92,758	1 8	1,81,131	10 4	...	...	11,626	7 4
Charges	3,574	2 4	3,761	9 5	187	7 1	...	...
Net Revenue	1,89,183	15 4	1,77,370	0 11	...	...	11,813	14 5

'The decrease in the demand was the result of a net increase of Rupees 615 in the Sayer and a decrease of Rupees 1,467 in the Betel and Tobacco Rents. Of the balance Rupees 7,485-8-0 were realized by the 15th October leaving Rupees 18,005-10-6 due. Of this Rupees 11,329-2-6 is due by the late Renter of the Baramahl, who with his security are in confinement as reported by the Collector under date 27th September. The Principal Collector stated that he believes the Renter to be possessed of property sufficient to defray the amount due which he has concealed to evade payment of the balance due by him or obtain remission of some portion of it; Rupees 5,459 are to be recovered from the Principal Collector of Chittoor on account of the Frontier Renters.'

'The Board have no information before them whether the whole or any portion of this sum has been recovered by him, and duly credited to the Principal Collector of Salem. They request therefore that Mr. Orr will furnish this information, after communicating if necessary with the

'Principal Collector on the subject. A reference to the Demand, Collection and Balance Statement for November will shew that 3rds of this have been collected Rupees 1,217-8-0 are due by other Renters in the Salem District from whom the Collector states that they will be recovered gradually. From the Demand, Collection and Balance Statement for November it appears that Rupees 821 of this sum have been already collected leaving the amount of Sayer balance on the 30th November last Rupees 17,184-10-6 as noted in the Margin.'

Abkary.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	68,765	0 0	68,790	0 0	25	0 0	...	...
Balance on the 12th July	4,193	10 1	9,169	4 0	4,975	9 11	...	...
Current Collections	64,571	5 11	59,620	12 0	...	...	4,950	9 11
Extra do.	300	9 6	563	3 11	262	10 5	...	...
Arrears	399	4 0	4,193	10 1	3,794	6 1	...	...
Total	65,271	3 5	64,377	10 0	...	...	893	9 5
Charges	950	12 6	1,023	9 10	77	13 4	...	...
Net Revenue	64,320	6 11	63,349	0 2	...	...	971	6 9

D. C. & B. Statt. for Novr. 1833.
See Remarks in Col. 26.

'Needs no remark. The balance has been reduced by Collections subsequent to the close of the fusly to Rupees 1,472-8-0.'

Sundry Small Farms and Licenses.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	10,282	14 7	10,291	5 3	8	6 8	...	...
Balance on the 12th July	3,148	6 4	2,649	10 0	...	...	498	12 4
Current Collections	7,134	8 3	7,641	11 3	507	3 0	...	...
Extra do.	83	2 9	140	11 7	57	8 10	...	...
Arrears	2,377	0 0	3,154	1 0	777	1 0	...	...
Total	9,594	11 0	10,936	7 10	1,341	12 10	...	...
Charges	...	...	...	...	...	...	...	...
Net Revenue	9,594	11 0	10,936	7 10	1,341	12 10	...	...

'The Sub Collector states that the Board's Proceedings of the 19th November 1832 in which they recommended that the sanction of Government might be granted for extending the tax on pipe clay, and Castor Oil Rents from this branch of revenue was not received until after the Renters had been put in possession of their farms for fusly 1242. These items are excluded from the demand for the current fusly. This subject does not appear to have been

Proceedings, in Cons., 19th Novr. 1832.
Para 10.

'adverted to in the reply from the Secretary to Government, to the Board's proceedings of the 19th November 1832. Upon the Collector's report for fusly 1241 the Board request that sanction may be now granted for the exclusion of the items above mentioned from the demand on account of Sundry Small farms. The grazing tax should not be included under the head of extra revenue, but classed under the head of ready money collections in the land revenue settlement. The Board request that this may be done in future.'

'Of the balance of Rupees 2,649-10-0 outstanding at the close of the fusly it appears from the Demand Collection and Balance Statement for November that the whole had been collected except Rupees 381.'

Moturpha.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	81,465	2 2	78,180	2 7	...	...	3,284	15 7
Balance on the 12th July	1,019	1 6	2,236	2 5	1,217	0 11	...	...
Current Collections	80,446	0 8	75,944	0 2	...	...	4,502	0 6
Extra do.	104	3 0	446	1 10	341	14 10	...	...
Arrears	1,27,664	8 2	893	4 8	...	...	1,26,771	3 6
Total	2,08,214	11 10	77,283	6 8	...	...	1,30,931	5 2
Charges	2,809	6 6	12,989	6 11	10,180	0 5	...	...
Net Revenue	2,05,405	5 4	64,293	15 9	...	...	1,41,111	5 7

'The decrease is stated to have been occasioned by the decease, desertion and indigence of the Ryots from whom the Moturpha taxes were due as well as from some Ryots who were liable to house tax having become Cultivators and consequently become exempted from the tax. Nearly the whole decrease occurred in the loom tax, in which there was an increase of Rupees 3,721-10-0 and a decrease of Rupees 6,309-4-0 giving a Net decrease of Rupees 2,587-10-0. In the Moturpha the increase was Rupees 5,215-7-4 and the decrease Rupees 5,912-12-11 giving a net decrease of Rupees 697-5-7. The total decrease therefore was as follows.'

Moturpha	...	697 5 7
Loom tax	...	2,587 10 0
Rupees...		3,284 15 7

'Adverting to the Principal Collector's letter of the 23th May 1832. The Board are unable to account satisfactorily for the falling off of the revenue from the loom tax which has occurred since fusly 1240 in which year it amounted to Rupees 37,283-1-11 net revenue and in the fusly under review to Rupees 31,169-2-4 shewing a decrease of Rupees 6,113-15-7 or 16-6 5/16 per Cent. The Board request the Principal Collector will furnish further explanation of the cause of the decrease. Of the balance of Rupees 2,236-2-5 outstanding at the close of the fusly the whole has been collected as appears by the Demand Collection and Balance Statement for November excepting Rupees 914-9-2 two thirds of which the Principal Collector seems to think irrecoverable. The Board will await the Principal Collector's promised report on the subject of this balance.'

'The increase in the charges was occasioned by a payment of Rupees 11,646-2-2 to the Mootahdars in compensation of the resumption of the Moturpha in the fusly under review.'

Stamps.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	16,146	9 0	15,901	13 0	...	...	244	12 0
Balance on the 12th July	...	...	...	...	...	...	...	...
Current Collections	16,146	9 0	15,901	13 0	...	...	244	12 0
Extra do.	...	...	221	11 10	221	11 10	...	...
Arrears	...	...	...	...	...	...	...	...
Total	16,146	9 0	16,123	8 10	...	...	23	0 2
Charges	1,546	10 10	1,691	7 5	144	12 7	...	...
Net Revenue	14,599	14 2	14,432	1 5	...	...	167	12 9

'Needs no remark.'

Total.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	3,69,758	9 9	3,65,410	4 10	...	...	4,348	4 11
Balance on the 12th July	12,037	5 6	39,546	2 11	27,508	13 5	...	...
Current Collections	3,57,721	4 3	3,25,864	1 11	...	...	31,857	2 4
Extra do.	1,201	11 9	3,098	9 2	1,896	13 5	...	...
Arrears	1,33,062	4 11	20,890	0 7	...	...	1,12,172	4 4
Total	4,91,985	4 11	3,49,852	11 8	...	...	1,42,132	9 3
Charges	8,881	0 2	19,471	1 7	10,590	1 5	...	...
Net Revenue	4,83,104	4 9	3,30,381	10 1	...	...	1,52,722	10 8

'The large decrease of the fusly under review is explained to be in part merely nominal. The Collections of the preceding fusly being swelled by the amount of Moturpha Collections in the Jaury Mootahs, which had been kept in deposit for some years previous being credited to the Collections of fusly 1241.'

'On a comparison of the Collections of fusly 1241, (exclusive of these arrears of Moturpha Collections) with those of the fusly 1242, there appears to be a decrease in the latter fusly of Rupees 27,747-13-8 instead of Rupees 1,52,722-10-8 as shewn in the Statement entered above.'

BALANCES OF FORMER FUSLIES.

'The Sub Collector in charge should have omitted from Col. 2 to 22 inclusive of Statement No. 7. No. 7 as it appears that there are no balances outstanding for the fuslies therein referred to. The balances outstanding at the close of fusly 1242 on account of antecedent fuslies amount to Rupees 82,862-2-1.'

SAYER.			
	RS.	A.	P.
Fusly 1233 ...	36,238	5	8
" 1234 ...	25,175	11	3
Total...	61,414	0	11

ABKARRY.			
	RS.	A.	P.
Fusly 1232 ...	6	8	0
" 1233 ...	5,852	8	4
" 1234 ...	13,439	0	7
	19,293	0	11

'The Sayer balances amounting to Rupees 61,414-0-11 are due on account of fuslies 1233 and 1234.'

'On account of Abkary there is a balance of Rupees 19,298-0-11 due for the fuslies noted in the Margin.'

'The balances on account of Sundry Small farms and Licences and Moturpha amounted respectively to the close of fusly 1242 to Rupees 38-7-7 and Rupees 2,111-8-8 as shewn in Statement No. 7. The whole of these balances are entered in the Demand Collection and Balance Statement for November as recoverable hereafter. The Moturpha balance having been reduced by subsequent Collections to Rupees 1,426-3-1.'

'The Principal Collector is requested to submit a separate report shewing the particulars of these balances and stating whether he considers the whole of them to be recoverable and within what time they may be expected to be realized.'

'Resolved that these Proceedings be submitted for the information of the Right Honorable the Governor in Council.'

358. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 1st April.

Minutes of Cons., 28th April 1834. 359. In reply we received from Government the following Extract from the Minutes of Consultation under date 28th April.

"The Governor in Council regrets to observe that the balance of Sayer at the end of the fusly amounted to so large a sum as Rupees 25,491-2-6 of which Rupees 17,184-10-6 remained outstanding at the end of November. "The sum of Rupees 11,329-2-6 was due on account of the rent of the Sayer of the Baramahl Talooks which it appears was let in one farm for Rupees 49,690; adverting to the letter from the Principal Collector dated 27th September 1833, the Governor in Council thinks there is reason to doubt that due means were used beforehand to ascertain the ability of the renter and his surety to make good their engagements, or that due vigilance was exercised to prevent them making away with any property they may have possessed which was pledged positively or virtually for the rent. The Principal Collector should be called upon for further explanation on this subject, with instructions to state particularly whether the renter and his surety were required to specify and point out the property they offered as security for the rent, and if so, what has become of it, he should also be required to submit an account of the collection and balance of each kist of this rent, with a Statement of the measures he may have taken to enforce regularity of payment."

Para 4. "The Governor in Council authorizes the abolition of the taxes on pipe clay and Castor Oil mentioned in this para."

Para 7. "The Board will be pleased to submit for the information of Government any further explanation they may receive from the Principal Collector of the decrease in the loom tax."

"Excluding from the Collections of fusly 1241 the arrears of Moturpha, previously in deposit, brought to account in that year, there appears on a comparison of the two years a deficiency in fusly 1242 of Rupees 27,747-15-8."

"The Governor in Council however observes that the gross collections of fusly 1242 exceeded those of 1240 though the amount of net revenue was less in consequence of an increase in the Charges in fusly 1242 from the compensation granted to the Mootahdars for the resumption of Moturpha being added to them."

360. A copy of the foregoing was transmitted to the Principal Collector on the 28th April.

COMMUTATION FOR A JAGHERE OF A PORTION OF THE PENSION OF THE LATE MAHOMED MOOSA.

361. On the 10th February 1832 we received from Government the following letter.

"With reference to a letter from Government to your Board dated 16th February 1821, I am directed to acquaint you that in consideration of the long and distinguished services of Mahomed Moosa, the Right Honorable the Governor in Council in modification of the instructions above quoted, has been induced to accede to his earnest solicitations that the original grant to him of 60 Pagodas pension may be converted to a similar amount in land, to be enjoyed for three lives. As he already possesses a Jaghire estimated at 40 Pagodas it will be necessary to add so much more land to that sum as will yield the increase now authorized. Mahomed Moosa requests that the deficiency may be made up in three Villages which he states are adjacent to his present Jaghire in which desire the Right Honorable the Governor in Council wishes to gratify him if your Board see no objection. From the date on which he receives possession of the new assignment of land, he will cease to draw his pension of 20 Pagodas above adverted to."

362. The following letter was addressed to the Chief Secretary to Government under date 10th March 1834.

To the Chief Secy., in Cons., 10th March 1834.

In Cons., 13th February 1832.

To the Collector, 13th in Cons., 13th February 1832.
From do., 18th in Cons., 26th April 1832.
To do., 10th in Cons., 10th May "
From do., 8th in Cons., 15th Octr. "
To do., 23th in Cons., 23th March 1833.
From do., 17th in Cons., 29th April "
To do., 13th in Cons., 13th May "
From do., 20th Feby., in Cons., 3rd March 1834.

"With reference to Mr. Wheatley's letter of the 10th February 1832 relative to a request on the part of Mahomed Moosa for the commutation into a Jaghire of the balance of his monthly pension of 60 Pagodas, which had not been already so commuted, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council, the correspondence which has subsequently taken place."

"On the 8th October 1832 the Principal Collector of Salem forwarded the accounts of the two Villages, Vapulputnum, and Ummangovil, which Mahomed Moosa had selected, the net revenue of which was shewn to be Rupees 1,298-10-9 inclusive of Moturpha, a portion of which, namely, Rupees 45-4-0 was reserved to Government and the remainder 61-5-4 was to be given up to the Jaghiredar. The amount to be deducted from the net revenue and the Jodigay payable to the Government was as follows."

"Net Revenue.	1,298	10	9
"Deduct Moturpha to be collected by Circar ...	45	4	0
"Pension at 70 Rupees per Mensem ...	840	0	0
	885	4	0
Jodigay...	413	6	9

"In reply to this communication the Board called upon the Principal Collector to explain why a portion of the Moturpha was proposed to be given up to the Jaghiredar, and Mr. Orr in his letter of the 20th Ultimo has furnished the required information."

"Mahomed Moosa's death was reported by the Principal Collector on the 17th April last. The point on which the orders of Government are now solicited is, whether the arrangement authorized by Government in Mr. Wheatley's letter of the 10th February 1832 which had not been carried into effect up to the period of Mahomed Moosa's death, should be now completed in favour of his son Gholam Nutteed. Had there not been an unusual delay in carrying the measure authorized by Government in 1832 into effect, it would most probably have been completed before Mahomed Moosa's death, and there could now have been no question on the matter. But it is to be observed that this delay cannot in any degree be attributed to Mahomed Moosa, it was no fault of his, and the Board think that under the circumstances of the case, Mahomed Moosa's son has a strong claim upon the Government. Considering the long and distinguished services of Mahomed Moosa, the promise made to him by Government during his life time and that he is in no way blamable for the delay which occurred in giving complete effect to the instructions of Government, the Board think that the arrangement should be now acceded to, and that the two Villages selected by Mahomed Moosa, and which his son still wishes to have may be given to him as a Jaghire in lieu of the monthly pension of 20 Pagodas enjoyed by his father up to his death, and that they should be granted on the same terms, namely, for two lives, one life having already lapsed by Mahomed Moosa's decease."

"The Board think the Moturpha should be collected by Government in which case the Jodigay will be Rupees 352-1-5 instead of 413-6-9 as shewn in the Principal Collector's letter of the 8th October 1832."

"Of the Perampoke in these Villages, it appears that only one Acre and 15 Goontahs is capable of cultivation. The Board think that so inconsiderable an extent of land might be surrendered for Gholam Nuttud's benefit."

"The Board beg to solicit the orders of Government whether the monthly pension of 20 Pagodas shall be paid or not to Gholam Nutteed from the date of his father's decease till such time as he may be placed in possession of the two Villages for which it is to be commuted in the event of the Government giving their sanction to the measure."

"All objections on the part of the inhabitants of these Villages appear to be now removed."

In Cons., 7th April 1834. 363. The following order was passed by Government on the foregoing letter dated 4th April.

Minutes of Cons., 4th April 1834. "In pursuance of the resolution of Government under date 10th February 1832 the Government nor in Council is pleased to grant the two Villages of Vapulputnum and Ummungovil selected by the late Mahomed Moosa to his eldest son Gholam Nuttud to be held on Shotrium tenure for his own life and one life after him in lieu of the money pension of 20 Pagodas per Mensem, enjoyed by Mahomed Moosa, the Shotrium being subject to a Jodigee of Rupees 325-1-5 per annum. The Moturpha is reserved entirely to Government."

"The net amount collected from the Villages after deducting Jodigee at the above rate and all charges from the date of the decease of Mahomed Moosa until they shall be put in possession of his son Gholam Nuttud, is to be paid to the latter in lieu of the pension which lapsed on the decease of Mahomed Moosa."

364. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 7th April.

RELATIVE TO THE CLAIMS PREFERRED TO THE ESTATES OF VANAMBADY AND AMBOORPETT.

To the Chief Secy. to Govt.,
in Cons., 13th Jany. 1834.

365. The following letter was addressed to Government under date 13th January.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Acting Principal Collector of Salem reporting upon two Petitions presented to the Board by parties claiming to have the Estates of Vanambady and Amboorpet and the Village of Palliamputtoo, registered in their names as successors to the late Proprietor Laulah Lutcheeram."

To Govt., 17th in Cons., 17th May 1821. "A Petition upon the same subject was presented to the Government in 1821 by Rama Boyee the elder widow of Laulah Lutcheeram, in reporting upon which the Board observed that the question of inheritance rested between Lutchmun Laul the Grandson of Laulah Lutcheeram by the elder widow and the adopted son of the younger widow, and recommended, as it was not their province to decide the point, that the Estate should remain as it then was in charge of the Guardian appointed by the 2nd widow to the adopted son until the Grandson should prove a better title in some Court competent to decide."

No. 6 of 1832. "The Petitions which form the subject of the report now submitted were presented, one by Iyacurnah Laulah and Bowannee Bhojee, (the former being the adopted son above alluded to, and the latter the daughter of Anundee Bhojee the 2nd widow) and the other* by Gopaulram, who styles himself their Guardian appointed by Anundee Bhojee in whose possession the Estate has continued since 1818. The main object of the Petitioners is to obtain the registry of the names of Iyacurna Laul and Bhowannee Bhojee as proprietors of the Estates of the late Mootahdar Lawla Lucheeram."

"It appears from this report that Lutchmun Laul the Grandson having connected himself by marriage with the family of the younger widow has been brought over to their interests and induced in a great measure to resign his claims and the elder widow having brought her own case into Court which was rejected on the ground of her having on a former occasion admitted the validity of the adoption of Iyacurna Laul by the younger widow, which adoption the object of her suit was to set aside, seems to preclude all chance of the question of succession being again brought before the Courts. In the mean while the Estates continue registered in the name of the deceased Mootahdar, and two of them are in the actual possession of Gopaul Mun, a person appointed as Manager by the younger widow when she first took possession. She is now dead. Gopaul Mun has not rendered any accounts of the receipts and disbursements to the Collector as he had agreed to do and the Acting Principal Collector states that he has reason to believe "a variety of illegal actions have been committed by him in granting and mortgaging Villages which will cause infinite trouble and confusion when the property is made over to the real heirs." "The Estate of Amboorpettah is at present under the Collector's management for arrears of revenue, although Gopaul Mun has offered upon certain conditions to pay up the balances due upon it, such a state of things the Board cannot but consider very unsatisfactory. It is extremely desirable that Gopaul Mun should be deprived of the

To the Collr., 30th Apl. 1832,
in Cons., 30th do.

From the Acting Pl. Collector,
16th in Cons., 26th Decr. 1833.

Para 9.

"management but the difficulty which the Board apprehend is the right to interfere so long as the Government demands are punctually discharged. There seems to be little prospect, as before explained, of the question of succession being determined by the Courts, and it is desirable therefore that the Estates should be held under temporary management by the Collector till the point is settled. The necessity of interference the Board think obvious both to recover the property from the hands of a person who appears in fact to consider himself an irresponsible Agent, so far as regards the Government, and also to secure the just rights of the legal heir to the property. With reference however to the difficulty above noticed the Board would respectfully suggest the expediency of a reference being made to the Sudr Udaulut with a view to ascertain by what method of proceeding under the circumstances of the case it would be legally competent for the Officers of Government to assume the management of the Estates in question."

In Cons., 17th Feby. 1834. 366. In reply we received the following Extract from the Minutes of Consultation under date the 7th February 1834.

"It appears that the property in this case is disputed by several claimants, but no suit is pending for the Establishment of the right of either of the parties. Minutes of Cons., 7th Feby. 1834. "In the mean time the chief part of the Estates is under the management of a person who has never rendered any account, and who, there is reason to believe, has abused his trust. One of the Mootahs is under attachment by the Collector for arrears of revenue. It is considered an object of importance to rescue the property from the hands of the Manager and to provide for its due administration for the benefit of the legal heir. The question is how this object may be effected."

"The parties interested are:—

- "1st. The elder widow of the late proprietor.
- "2nd. Her grandson by a daughter.
- "3rd. A person who claims as the adopted son of the 2nd Widow of the late proprietor.
- "4th. The daughter of the 2nd Widow."

"Failing the adoption by the 2nd widow which has yet to be established as a legal act the 1st Widow is the apparent heir unless some disqualification be proved against her. Thus one of the principal claimants is a person incapacitated by Sex, and the 4th Claimant is in the same situation. Such being the case, even if the other claimants be not incapacitated by minority, which seems to be probable, it appears to the Governor in Council that the proper course is for the Principal Collector of Salem to make a report to the Zillah Court under Section III Regulation X of 1831, in order that a proper person be appointed as an administrator for the behoof of the heirs, to the end that injury may not arise to the property while the right to it remains undetermined."

367. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 17th February.

PURCHASE OF ESTATES ON ACCOUNT OF GOVERNMENT.

To the Chief Secy. In Cons., 5th May 1834. 368. The following letter was addressed to the Chief Secretary to Government under date 5th May.

Vide last General Report, Paras 258 and 259.

From the Acting Pl. Collr. of Salem, 10th in Cons., 23rd January 1834.
To the Pl. Collr. of Salem, 23rd in Cons. do.
From do., 31st Jany., in Cons., 10th Feby.
To do., 27th in Cons., 27th Feby.
From Sub Collr. in charge of Salem, 16th in Cons., 28th April 1834.

"With reference to para 3 of the Board's Proceedings dated the 14th November 1833 and para 3 of the Extract from the Minutes of Consultation in the Revenue Department under date the 22nd November 1833 forwarded to the Board on the 28th of the same Month, I am directed by the Board of Revenue to request

"that you will submit to the Right Honorable the Governor in Council, the correspondence noted in the margin."

"In para 3 of the Extract from the Minutes of Consultation above referred to Government approved of the order of the Board annulling the sale of the Mootahs of Sirkalay and Dasavalick against which but very small balances were outstanding at the time of sale."

"The Principal Collector of Salem in reporting his proceedings in consequence of the orders of the Government and the Board, relative to the Estates sold for arrears of revenue of Fusly 1242, stated that the Proprietors of the Sirkalay and Dasavalick Estates had taken no measures to pay their balances nor had signified their intention of doing so, and added that they failed to pay their balances not from inability but from a desire to get rid of the Estates. The Board upon this directed the Principal Collector to submit an Advertisement for the resale of the 2 Estates if the arrears on them had not been liquidated."

"In forwarding a draft of an advertisement the Principal Collector stated that in consequence of the season which had passed subsequent to the general sale of Estates in October having been unfavorable and as there would not be an equal assemblage of persons at the sale of 2 Estates with that present at the large sale, he anticipated that the two Estates in question would not fetch the same price that was then offered for them by Government and that he apprehended that if the parties who had never applied to have the former sale annulled obtained a smaller sum for them it might give rise to litigation. The Board not being of opinion that they were legally competent to revoke the decision cancelling the sale and to take the estates at the prices at which they were then sold except under a private transfer made by the Mootahdars, requested the Principal Collector to ascertain if they were willing to make such transfer."

"The Sub Collector in charge having now reported that the Proprietors have given written agreements assenting to the transfer of the Sirkalay and Dasavalick Estates to Government at the prices at which they were purchased on the 18th October 1833 the Board beg to recommend that Government will be pleased to grant authority for the purchase of these Estates and for paying to the Proprietors the balance of the prices of these Mootahs respectively after deducting the balance of revenue due up to the day of sale."

In Cons., 19th May 1834. 369. With reference to the foregoing letter the following order was passed by Government under date 16th May.

"The Governor in Council sanctions the purchase of the Estates of Sirkalay and Dasavalick on account of Government for Rupees 5,000 and Rupees 4,800 respectively, and authorises the payment to the Proprietors of the balance of the prices of these Estates after deducting the balances of revenue due up to the day of sale."

370. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 19th May.

PURCHASE OF MOOTAHS ON ACCOUNT OF GOVERNMENT.

371. On the 1st November we submitted to Government the following Extract from our Proceedings under date 27th October.

Proceeding of the Board, in
Cons., 27th Octr. 1834.
4th in Cons., 16th Octr. 1834.

'Read the following letter from the Principal Collector of Salem
'reporting the result of the sale of certain estates for arrears of revenue.'

'The Board resolve to recommend that the purchase of the following Estates which have
'been bought in on account of Government may be confirmed and that sanction may be granted
'for repaying to the late proprietors the balance of purchase money after deducting the amount
'of arrears due by them as shewn in the annexed Statement.'

Mootahs.	Permanent Beriz.		Arrears due.		Purchase Money.		Difference to be paid to the late Proprietors.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Permandapollem ...	2,042	8 5	1,143	12 5	1,400	0 0	256	3 7
Seerapully ...	8,603	15 9	7,265	5 6	7,500	0 0	234	10 6
Mallasamoodrum...	10,446	4 0	8,181	10 7	7,100	0 0	1,081	10 7

'The Principal Collector states that the late Proprietor of Mallasamoodrum will be called
'upon to pay the balance still remaining due by him, to the amount of Rupees 1,081-10-7.'

Nos. 1052, 1044 and 1037 of
1834.

'The Board have received Petitions against the sale from the
'Mootahdars of Vuttoor, Mallasamoodrum, and Dindimungalum.'

'One of the Mootahdars of Vuttoor complains that a part of the collections has been mis-
'appropriated by the Ameen employed in the management of the Estate, and as the Petitioner
'states his readiness to pay his half share of the balance, the Board will defer offering a re-
'commendation to Government in regard to this Estate till they receive a further report from the
'Principal Collector, to whom the Mootahdar's Petition will be forwarded.'

'The Board see no grounds in the Petition of the Mootahdar of Mallasamoodrum to call for
'an annulment of the sale.'

'The Mootahdar of Dindimungalum having expressed his readiness to make immediate pay-
'ment of the balance due, and considering the long period the Mootah has been in his family
'the Board resolve to grant the Petitioner some indulgence. The Principal Collector will be
'pleased accordingly to call upon the Mootahdar for immediate payment of the balance and
'report the result.'

'The Board resolve to confirm the sale of the undermentioned Estates.'

'Kokalay ...	...	...	...	3,000
'Hunmuntpoor ...	...	...	...	9,700

372. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the
30th October.

In Cons., 10th November.

373. The following order was passed by Government under date
7th November.

'The Governor in Council sanctions the purchase on account of Government of the Mootahs
'named in the 3rd para of the above proceedings at the prices therein
'stated, and authorizes the payment of the surplus remaining after
'the discharge of the arrears to the late proprietors of Permandapollem and Seerapully respectively, viz. Rs. 256-3-7 to the former, and Rs. 234-10-6 to the latter.

Extract Minutes of Cons.,
7th November 1834.

374. The following letter was addressed to Government under date 4th December.

'I am directed by the Board of Revenue with reference to para 5 of their Proceedings dated
the 27th October last, to request that you will lay before the right
Honorable the Governor in Council, the accompanying letter from
the Principal Collector of Salem, reporting upon a Petition from C.
Nullapah Gounden one of the Mootahdars of Vuttoor, the receipt of
which induced the Board to defer recommending that the purchase
of that Mootah on behalf of Government as reported in Mr. Orr's
letter of the 4th October last should be sanctioned.'

To the Chief Secy., in Cons.,
4th December 1834.

21st November, in Cons., 4th
December 1834.

In Cons., 16th Octr. 1834.

'It appears from this report that the complaint of C. Nullapah Gounden, that the Zuft
'Ameen did not credit the whole of the collections to Government in liquidation of the balance,
'has been proved wholly false; and that the assertion of the Petitioner, that he came provided
'with his share of the arrears at the time of sale, is equally untrue. Under these circumstances
'the Board recommend that the purchase of the Vuttoor Mootah on account of Government for
'4,600 Rupees may be now sanctioned.'

Rs.	A.	P.
4,600	0	0
3,046	8	10
1,553	7	2

'The total amount of the arrears on account of which this Mootah
'was put up for sale being Rupees 3,046-8-10, the late Proprietor is
'entitled to the difference between that sum, and the amount of pur-
'chase money, viz., Rupees 1,553-7-2 which the Board recommend that
'the Principal Collector may be authorized to make over to him.'

In Cons., 18th December.

375. The following order was passed by Government under date
16th December.

Extract from Minutes of
Cons., 16th December 1834.

'The Governor in Council sanctions the purchase of the Vuttoor
'Mootah on account of Government for Rupees 4,600 and authorizes
'the surplus Rupees 1,553-7-2 to be paid to the late Proprietor.'

376. A copy of the foregoing correspondence was transmitted to the Principal Collector
on the 18th December.

REMISSION OF ASSESSMENT SOLICITED BY MR. FISCHER ON LANDS CULTIVATED WITH THE
BOURBON AND SHESHELL ISLAND COTTONS.

To the Chief Secy., in Cons.,
6th January 1834.
24th December, in Cons., 6th
January 1834.

377. Under date 6th January we submitted for the orders of the
Right Honorable the Governor in Council, the following letter ac-
companied by one from the Acting Principal Collector of Salem,
enclosing a communication from Mr. Fischer soliciting a remission of
assessment on lands cultivated in that District with the Bourbon and Sheshell Island Cottons.

'Mr. Fischer represents that he has been led to make advances to the Ryots for the culti-
'vation of Bourbon and Sheshell Cotton under an impression that the indulgence, that has
'recently been granted by Government in regard to the cultivation of American Cotton, would
'be extended to all the finer kinds of Foreign Cotton. Mr. Fischer states that in his opinion the
'soil and climate of the southern part of India are better suited for the successful cultivation of
'the Bourbon than of the American varieties of Cotton, and urges that the same encourage-
'ment should be given to the introduction of the former as of the latter species.'

'The Government are aware that the cultivation of Bourbon Cotton was some years ago
'introduced into the Tinnevely District, and the Board believe that it is now extensively culti-
'vated in that District and in Coimbatore, as well as in Salem; and it would appear also that
'Mr. Fischer has himself been engaged for some time in raising this description of Cotton, a
'quantity of which it seems he sold to the Government two years ago.'

"It appears to the Board that Mr. Fischer had no ground whatever for presuming that exemption from assessment would be granted on land cultivated with Bourbon Cotton, for he could readily have ascertained the exact terms of the orders on the subject, by applying to the Collector or to either of the Tahsildars. Adverting to the extent to which the cultivation of Bourbon Cotton has already been carried in the Southern Districts without the exemption from assessment solicited by Mr. Fischer, the Board do not think that an exception should be made in his case or that any further encouragement is necessary to the more general cultivation of Bourbon Cotton in Salem."

378. In reply we were informed that the Governor in Council saw no reason for complying with the request of Mr. Fischer for the extension to land cultivated with Bourbon and Sheshell Cottons of the remission of Assessment specially allowed on land appropriated to the cultivation of American Cotton.

Extract from Minutes of Cons., 24th Jan'y. 1834.
In Cons., 27th do.

379. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 27th January 1834.

REGARDING A DEMAND MADE BY THE PRINCIPAL COLLECTOR UPON MR. FISCHER FOR PAYMENT OF QUIT RENT ON CERTAIN LAND SITUATED ON THE SHERVAROY HILLS.

To the Chief Secy. to Govt., in Cons., 26th June 1834.

From the Pl. Collr., 2nd in Cons., 11th March 1833.
To do., 11th in Cons., 11th March "
From do., 13th in Dy. Cons., 29th April "
To do., 22nd in Dy. Cons., 29th April "
From do., 25th Sept., in Cons., 7th Octr. "
To do., 17th in Cons., 17th Octr. "
From do., 2nd in Cons., 12th Decr. "
To do., 12th in Cons., 12th Decr. "
From do., 21st Decr., in Cons., 2nd Jan'y. 1834.
From do., 1st in Cons., 10th March "

380. Under date 26th June we submitted for the consideration and orders of the Right Honorable the Governor in Council the Correspondence with the Principal Collector of Salem noted in the Margin regarding a demand made by him upon Mr. Fischer, for payment of Quit rent on certain lands situated on the Shervaroy Hills regarding which we observed as follows.

"Under date the 2nd March 1833, Mr. Orr reported that he had applied to Mr. Fischer

No. of Grant.	Date.	Extent of Land.
1756	8th June 1827	C. G. S.F. 85 22 1857
1757	do.	21 11 2301

"for payment of Quit rent* due upon the lands entered in two grants Nos. 1756 and 1757 issued in his name in June 1827. From the

Ra. 579-9-0 up to 11th July 1831.

Between the Pl. Collr. and Mr. Fischer and Mr. Cockburn.

"Correspondence which accompanies this letter, it appears that payment was demurred to by Mr. Fischer on the ground that he had long before transferred the lands alluded to in those Grants to Mr. Cockburn. Application was then made to Mr. Cockburn who denied his liability on similar grounds stating that he had transferred the Grants, and the land entered in them to one Mr. Orpwood who was reported to have died some years ago but his brother who was still residing on the Hills stated that the grants in question were delivered to his deceased brother's family who were then residing at Madras. The transfers of the grants were not duly registered in the Collector's Office and on this ground Mr. Orr considered Mr. Fischer to be responsible for the Quit rent."

"Upon this, the Principal Collector was instructed to make the demand upon the party actually in possession of the lands and proceed in the manner prescribed in the Regulations for the recovery of an arrear of Revenue and in the event of payment being refused, to bring the land itself to sale for the liquidation of the arrear. Upon making enquiries to ascertain the actual occupant, the Principal Collector discovered that the land entered in No. 1757 is held by Mr. Fischer, who stated that* he received it on Mortgage from Mr. Cockburn in

To the Collr., 11th March 1833.
25th Sept. 1833, in Cons., 7th October.
Enclosure in letter from the Pl. Collr., 13th in Cons., 29th April 1833.

"March 1830, but did not take possession till June 1832 from which date he expressed his willingness to pay the quit rent. The land in grant No. 1756 the Principal Collector reported to have remained unoccupied and the soil being rocky and of a very inferior description he suggested the remission of the quit rent due on it. The Board concurred with the Collector in considering the quit rent due on grant 1757 to be recoverable from Mr. Fischer, and directed him to ascertain positively if the land under grant 1756 had been occupied or not. The result of the Principal Collector's further enquiries was communicated on the 25th September. On an actual measurement of the land it appeared that Mr. Cockburn in the first instance enclosed 136 Acres and 27 Goontahs, which was the extent of land in the actual

G.
"occupation of Mr. Fischer. Of this 60-12 were waste, and the remainder occupied by the House, Garden and Coffee plantation; and it included the land held under grant 1757, but as to its including any or how much of the land appertaining to grant 1756, Mr. Orr stated it was impossible to ascertain, but there was reason to think that it did not include any part of it, as land about a Mile beyond the limits of the enclosure was pointed out to the Tahsildar as the land to which grant 1756 referred. It appeared however that there was only a differ-

A. G.
"ence of 5-16 in the extent of land enclosed by Mr. Cockburn and in the occupation of Mr. Fischer, and the extent of land mentioned in the two grants. The Principal Collector was therefore led to think the most advisable course was to call on Mr. Fischer to pay the quit rent due on the two grants. This the Board authorized. It would appear however from the Correspondence subsequently submitted by Mr. Babington with his letter of the 21st December last that the 136 acres of land enclosed by Mr. Cockburn and mortgaged to Mr. Fischer have no reference to the grants above alluded to but has been enclosed by Mr. Cockburn without any authority from Government. This is admitted by Mr. Cockburn in his letter to the Principal Collector dated 11th December 1833. He states no grant has been issued for the land belonging to him on the Shervaroy Hills that question being under reference to the authorities in England. Under these circumstances the occupation of this land by Mr. Fischer under assignment from Mr. Cockburn is illegal. The fact of the land described in the grant No. 1757 being included in the land actually occupied appears to have been assumed by Mr. Orr on the authority of Mr. Fischer."

"In his letter of the 1st March last Mr. Orr proposes that instead of levying quit rent on the extent of land entered in the grants, it would be preferable that the assessment of the land actually occupied and enclosed and now in Mr. Fischer's possession should be levied, the amount of which is nearly equivalent to the quit rent due on the two grants."

"The Board beg to submit the case for the orders of Government."

GRANT OF LAND FOR THE SUPPORT OF A CHOLTRY BUILT BY MR. FISCHER.

To the Chief Secy., In Cons., 17th July 1834.

From the Collr., 5th in Cons., 10th May 1832.
To do., 21st in Cons., 21st do. do.
From do., 19th in Cons., 30th July do.
To do., 30th in Cons., 30th do. do.
From the Pl. Collr., 2nd in Cons., 17th July 1834.

From the Pl. Collr., 2nd in Cons., 17th July 1834.

381. Under date 17th July we submitted to Government the Correspondence with the Principal Collector of Salem noted in the margin and recommended under the circumstances stated in the Collector's letter of the 5th May 1832 that the sanction of Government might be granted for the appropriation of a piece of waste land in the Village of Mussakalaputty of the annual value of Sixty Rupees for the support of a Choultry lately completed at that place by Mr. Fischer, at a charge of Rupees 2,840. The endowment to continue so long as the building should be kept in repair and applied to the purposes for which it was constructed.

In Cons., 28th July 1834.

382. The grant recommended above was sanctioned by Government under date 25th July on the conditions specified.

383. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 28th July.

MODE OF SUPPLYING TROOPS ON THEIR MARCH.

384. The following letter was addressed to Government under date 24th November.

To the Chief Secretary to Govt., In Cons., 24th Novr. 1834.
"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Salem proposing a mode of supplying Troops on their march thro' his district which he expects will remedy the evil effects of the present system of supply whereby the Inhabitants are frequently exposed to loss and oppression."

From the Pl. Collr., 20th in Cons., 24th November 1834.

Reporting that he has had frequently occasion to observe the loss and oppression to which the inhabitants are exposed from the present system of providing supplies at the different stages for the Troops marching through the District and proposing that in future the different articles should in the first instance be purchased from the owners and paid for and afterwards sold to the troops under the superintendence of a Native Servant and any trifling loss which may accrue should be borne by Government stating that the 33rd Reg. N.I. consisting of 3,600 Men including followers is about to march thro' his district and will halt at 12 stages he calculates that supplies at the value of 140 Rs. will be required at each stage and requests the sanction of Government for the disbursement of Rs. 1,680 for the purchase of supplies.

"The Board are sensible that under the present system much abuse is practised and believing that the arrangement proposed by Mr. Orr will check the evil and perhaps under strict subsidiary rules entirely protect the inhabitants from loss and oppression they recommend the Principal Collector's proposition to the favorable consideration of Government and they have the less hesitation in doing so as they believe that the loss which may accrue from the resale of a surplus supply of necessaries will be trifling. Should the Government sanction this mode of supply being adopted as an experiment in the present instance the Board will request the Collector to inform them what arrangement he proposes to make to ensure payment being made to the Individuals contributing to the general supply."

In Cons., 11th Decr. 1834.

385. The following order was passed by Government under date 9th December.

Minutes of Cons., 9th Decr. 1834.
"The Governor in Council is pleased to authorize the arrangement proposed by the Principal Collector of Salem in the 3rd para of his letter as an experiment for this occasion, and desires, that as soon as possible after the accounts are adjusted, the Principal Collector will report how the plan has answered in practice and what are the results."

"The Principal Collector will call upon the Officer Commanding the 33rd Regiment to send him an Indent of the quantities of every article of supply required to be furnished from the District Bazars at each halting station within the limits of his authority explaining to him the purpose for which it is required."

"Ordered that a copy of this resolution be furnished to his Excellency the Commander in Chief with a request that his Excellency will require the Officer Commanding the 33rd Regiment to report whether the arrangement now authorized has tended to facilitate the provision of the necessary supply."

386. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 11th December.

TANJORE.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

387. On the 3rd April we submitted to Government the following Extract from our Proceedings under date the 31st March.

Proceedings, in Cons., 31st March 1834.

'Read again the following letter from the Principal Collector of Tanjore reporting on the Settlement of the District for Fusly 1242.'

In Cons., 21st Octr. 1833.

(Here enter 9th October 1833.)

'The season is described to have been particularly unfavorable. The freshes were late and for some time so heavy as to breach the River in every direction, destroying the seed plants and obstructing the cultivation both by the floods which they occasioned and by taking off a number of the agricultural labourers to repair the damages. The Puttoocottah Talook and the Cadarumbum Villages of the Talooks noted in the Margin which had suffered severely from drought in the previous fusly were entirely without rain till September and the deficiency of rain during the N. E. Monsoon was severely felt in those Villages and in the inland Talooks generally.'

Trivady.
Munnargoody.
Titrapoondy.
Keevalore.

	RS.
Fusly 1241...	4,719
" 1242...	4,723
Difference...	4

'There was an increase of four in the total number of Taruff Villages compared with fusly 1241 the cause of which is fully explained in para 6 of the Principal Collector's report.'

'The Principal Collector gives the following statement of the number of Taruff Villages under the several kinds of settlement in comparison with the preceding fusly.'

Villages.	Fusly 1241.	Fusly 1242.	Increase.	Decrease.
On field assessment	1,443	1,817	374	...
On Gross Turrum Beriz only	1,021	679	...	342
	2,464	2,496	374	342
Woolungoo rented	1,216	1,217	1	...
Money rented for one year	545	540	...	5
5 years Kutgootah	41	48	7	...
Grain rented	4	3	...	1
Aumanie	442	419	...	23
Received in Exchange from the Rajah	7	...	...	7
Total	4,719	4,723	382	378

'In the foregoing comparative statement it will be observed that the number of Villages settled on a field assessment in fusly 1241 are stated to have been 1443. In his letter of the 9th July submitted to Government on the 18th of the same month Mr. Kindersley reported that the number of Villages settled fieldwar in Fusly 1241 was 1615. The number of Villages settled in Fusly 1241 on a gross turrum Beriz are stated in the present Report to have been 1021, by his letter of the 9th July last the number must have been 849 as shewn in the Margin.'

In Cons., 18th July 1833.
To Govt., in Cons., 18th July 1833.

TOTAL TURRUM.	
Settled Villages ...	2,464
Settled Fieldwar ...	1,615
Difference ...	849

'The Principal Collector in the statement accompanying his letter abovementioned showed that there had been 221 Villages newly settled on the field assessment in Fusly 1242 making a total number so settled of 1836; out of these 221 Villages it appeared from the same statement that Puttahs had been actually distributed for 111 Villages, and that of the remaining 110 the Puttahs of 91 Villages only had been up to that period prepared for distribution and that for 19 Villages the Puttahs had to be prepared. Mr. Kindersley suspended the issue of Puttahs for these 110 Villages till he received further instructions and the Board in their letter to Government of the 18th July suggested the expediency of the Principal Collector being permitted to issue Puttahs to the Ryots of those Villages where they had not yet been distributed. In this suggestion the Government concurred and the authority to carry it into effect was transmitted to the Principal Collector on the 8th* August. If therefore this permission had been acted up to the number of Villages in which the field settlement took place in fusly 1242 would be as before shown 1836 instead of which in the comparative statement above given the number entered is 1817. This number appears to have been obtained thus

Settled in fusly 1241 ...	...	...	...	...	1,615
Newly settled in fusly 1242	...	...	...	...	202
					<u>1,817</u>

'It appears therefore that instead of 221 Villages having been newly settled in fusly 1242 on the field assessment as reported in Mr. Kindersley's letter of the 9th July last the actual number newly settled is 202. This is confirmed by the account of the gross Turrum Beriz Villages the number of which above shewn was 849 in fusly 1241. If 202 Villages newly settled fieldwar in fusly 1242 be deducted it leaves

Add new Villages settled on Gross Turrum Beriz	...	...	...	...	647
					<u>32</u>
					<u>679</u>

'which is the number entered in the Principal Collector's report in fusly 1242.'

Para 6.

'But these are not the only contradictions in the Principal Collector's Report and statements as the following account will shew.'

	As per Jummahbundy report.	As per detailed Statement.	Increase.	Decrease.
Cutgootah Villages ...	48	54	6	...
Woolungoo rented Villages ...	1,217	1,208	...	9
Villages received in Exchange from the Rajah	...	3	3	...

'In the Jummahbundy Report the Principal Collector has stated that the additional number of Villages Turrum settled in fusly 1242 is 32 whereas from the detailed statement it appears the actual number of New Villages so settled was 38, but from the same statement it appears although unnoticed in the report that the Principal Collector transferred 6 Villages which were Turrum settled in fusly 1241 to a Cuttoogootah Rent in fusly 1242 thus making the net addition of 32 as stated in the Report to the aggregate number of Turrum settled Villages. These 6 Villages however are entered in the statement No. 2 under the head of Woolungoo rented.'

No. 2	
Woolungoo	4
Aumanie	25
Money rented	5
The 4 new Villages mentioned in Para 6 of the Report	4
<u>38</u>	

'The Board are utterly at a loss upon such contradictory statements as have been submitted to know the real state of the case and they request full explanation may be given of the discrepancies above pointed out. There are others which will be noticed in a subsequent part of these proceedings.'

'The Principal Collector explains that the Turrum settlement of the 32 additional Villages and of 7 Cutgootah Villages in fusly 1242 had taken place previous to the receipt of the Board's Proceedings of the 18th March last. One Grain rented Village was brought under Aumanie in consequence of the expiration of the lease of the 7 Villages received in exchange from the Rajah of Tanjore. 3 have been settled Woolungoo and 4 under Aumanie.'

'The following statement exhibits the result of the Settlement of fusly 1242 compared with the previous fusly.'

Modes of Settlement in Fusly 1242.	Number of Villages for Fusly 1242.		Beriz for Fusly 1241.		Beriz for Fusly 1242 exclusive of high prices.		Decrease.		Increase.	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Woolungoo rented	1,265	0 0	8,86,147	15 7	8,71,975	8 9	14,172	6 10	...	...
Money rented for one year	540	0 0	3,50,242	6 2	3,47,666	1 2	2,576	5 0	...	...
Turum settled	2,496	0 0	16,79,210	5 2	16,62,071	15 8	17,138	5 6	...	...
Grain rented	3	0 0	25,798	10 4	25,861	12 11	...	...	...	...
Aumanie	419	0 0	2,93,379	4 7	2,53,853	2 6	39,526	2 1	...	...
	4,723	0 0	32,34,778	9 10	31,61,428	9 0	73,413	3 5	...	...
ADD.							63	2 7	...	...
High prices							73,350	0 10	...	...
Additional land cultivated, &c.									2,08,305	13 9
Shotriums...	4,723	0 0	32,34,778	9 10	35,00,191	3 0	73,413	3 5	70,456	12 3
Paying fixed money rent	610	0 0	52,876	7 0	53,385	1 0	...	...	3,98,825	12 7
Do. Peshcush	48	0 0	15,455	1 2	15,455	1 2	...	...	508	10 0
Permanent Grain rent	251	0 0	25,338	5 10	25,338	5 10	...	...	...	...
Urda Mauniums or paying half the Government revenue	17	0 0	7,084	11 8	9,021	8 5	...	...	1,936	12 9
	5	0 0	1,100	3 3	2,152	0 5	...	...	1,051	13 2
Caril Fees	5,654	0 0	33,30,633	6 9	36,05,543	3 10	73,413	3 5	3,42,323	0 6
House Tax	...	...	1,80,976	2 10	1,90,840	2 1	...	...	9,863	15 3
	24	0 0	...	...	...	...	...	...	3,52,186	15 9
	5,678	0 0	35,17,609	9 7	37,96,383	5 11	73,413	3 5	73,413	3 5
									2,78,773	12 4

Deduct Decrease...
Net Increase corresponding with the Principal Collector's Report...

The foregoing statement shows that the Net increase above the Settlement of fusly 1241 was Rupees 2,78,773-12-4. It appears also that additional land assessed at Rupees 70,456-12-3 was brought into cultivation, the particulars of which are as follow.

VAILEYS.			ASSESSMENT.		
Cultivated as Nunjah	2,819	13 4 3/16	Rs. ...	53,379	8 5
Do. as Poonjah	463	14 39 7/16		4,240	5 9
Do. as Baghayet	475	8 28 1/2		5,981	5 7
Total...	3,758	15 72 2/16		63,601	3 9
Cultivated with superior produce	...	...	..	1,352	10 5
Increased assessment on Cowle lands	...	...	..	2,924	10 10
Assessment on productive Trees	...	...	..	2,273	12 3
Parcels of land discovered by the Survey	...	...	..	304	7 0
				70,456	12 3

It is remarkable that though the total Beriz of fusly 1241 as entered in the Principal Collector's report corresponds with that entered in the accounts of that Fusly there is a very striking discrepancy in the details as the following statement shows.

	Beriz of fusly 1241 as entered in the accounts of that Fusly.		Do. as entered in the accounts of Fusly 1242.		Increase.		Decrease.	
	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.	Rs.	A.P.
Permanently Settled	15,455	1 2	25,338	5 10	9,883	4 8	...	...
Ryotwar	16,64,859	1 3	9,78,829	5 10	...	...	6,86,029	11 5
Rented for one year	12,46,423	2 3	19,62,569	15 5	7,16,146	13 2	...	...
Aumanie	3,23,496	6 4	2,93,379	4 7	...	...	30,117	1 9
	32,34,778	9 10	32,34,778	9 10	...	...	...	...
Shotriums &c.	86,399	11 9	76,516	7 1	...	...	9,883	4 8
	33,21,178	5 7	33,11,295	0 11	...	...	9,883	4 8
Cauvelly Fees	1,80,976	2 10	1,80,976	2 10	...	...	...	...
Grand Total	35,17,609	9 7	35,17,609	9 7	...	...	...	...

The following is a comparative statement of the lands cultivated in fuslies 1241 and 1242.

	Fusly 1241.				Fusly 1242.				INCREASE.				DECREASE.											
	Extent of Cultivation.				Teerwah.				Extent of Cultivation.				Teerwah.				Extent.				Teerwah.			
	V.	M.	G.	Rs.	A.P.	V.	M.	G.	Rs.	A.P.	V.	M.	G.	Rs.	A.P.	V.	M.	G.	Rs.	A.P.				
Nunjah ...	89,817	19	43 1/2	23,53,998	13 8	92,088	3	18 1/16	31,20,050	13 5	2,190	3	74 9/16	2,66,057	15 9	...	...	...	...	...				
Poonjah ...	24,350	5	53 9/16	1,94,325	3 7	23,202	69	90 1/2	1,85,502	1 4	...	...	...	...	...	1,147	5	63 3/16	7,823	2 3				
Baghayet ...	4,631	4	90 1/16	1,05,121	9 0	4,861	0	65 1/2	1,10,455	1 4	229	15	75 13/16	5,333	8 4	...	...	...	...	...				
Tope ...	1,609	9	17 1/2	18,502	15 7	1,614	10	94 15/16	82,347	2 11	5	1	77 11/16	1,844	3 4	...	...	...	...	...				
Jungle ...	484	1	45 1/2	830	0 0	484	1	45 1/2	830	0 0	...	...	...	...	...	...	...	...	...	...				
Total ...	1,20,923	0	49 1/2	32,34,778	9 10	1,22,200	16	14 1/2	35,00,191	3 0	2,425	1	28 1/2	2,73,235	11 5	1,147	5	63 3/16	7,823	2 3				

NUNJAH.

Fusly 1241.	89,847	19	43 1/2
" 1242.	92,038	3	18 1/16
Increase.	2,190	3	74 9/16

BAGHAYET.

Fusly 1242.	4,861	0	65 1/2
" 1241.	4,631	4	90 1/16
Increase.	229	15	75 13/16

There was an increase in the Nunjah and Baghayet cultivation in the former Vailies 2,190-3-74 9/16 and in the latter of V. M. G. 229-15-75 13/16. In the Poonjah cultivation there was a decrease of Vailies 1,147 below fusly 1241 and of Vailies 4,164 or 15-4-32 per cent. below the Poonjah cultivation of fusly 1240.

It will appear from the subjoined statement that almost the whole decrease in the Poonjah cultivation in the fusly under review compared with fusly 1241 was in 5 Talooks out of the 8 Talooks Turrum settled. In 5 other Talooks the decrease was very trifling and in the remaining Five Talooks there was an increase of 91 Vailies.

TALOOKS.		Fusly 1241.		Fusly 1242.		Decrease.	
		V.	M.G.	V.	M.G.	V.	M.G.
Principal Collectors.	Trivady ...	6,615	16 51	6,309	17 85	305	18 63
	Puttoocottah.	1,844	13 11	1,466	7 63	378	5 48
Sub Collectors.	Myavarum ...	1,591	13 43	1,369	12 71	222	0 72
	Cotaulum ...	1,017	12 79	904	5 88	113	6 91
	Sheally ...	1,373	17 52	1,292	8 91	81	8 61
		12,443	13 36	11,342	13 1	1,101	0 35
		In 5 other Talooks...				137	18 26
						1,238	18 61
		Increase in 5 Talooks...				91	12 99
		Net Decrease...				1,147	5 62

Trivady.
Puttoocottah.
Sheally.
Myavarum.
Cotaulum.
Perallum.
Keevalore.
Triterapoondy.
Paupanassam.
Coombakonum.

A similar result is observable in a comparison with fusly 1240. The Net decrease in the Poonjah cultivation in fusly 1242 compared with fusly 1240 was as before stated Vailies 4,164. The decrease in the 10 Talooks noted in the Margin in 7 of which the Turrum assessment has been introduced was 4,167. In three other Talooks the decrease was only 73 Vailies, and in the remaining two there was an increase of 76 Vailies.

The large decrease of Poonjah cultivation in the two last fuslies in the Turrum settled Villages only is very remarkable and the Board are not able from the information before them to account satisfactorily for it. The conversion of Poonjah into Nunjah and Baghayet will in part account for it but even allowing this, there is still a decrease compared with fusly 1240 of nearly 3,000 Vailies. They request the Principal Collector will explain the cause and will furnish a statement showing what portion of it in the Villages where the field assessment has been acted upon and what portion in those where the Turrum Beriz only had been determined.

The accounts shew that the revenue from Nunjah lands in fuslies 1241 and 1242 was as follows.

	Extent of actual Cultivation.			Assessment.		
	V.	M.	G.	Rs.	A.	P.
Fusly 1241	89,847	19	43½	28,53,998	13	8
" 1242	92,038	3	18 1/16	31,20,056	13	5
Increase in Fusly 1242	2,190	3	74 9/16	2,68,057	15	9

NUNJAH JUMMAH.				Rs. A. P.		
Fusly 1241	...	...	...	28,53,998	13	8
Deduct excess price	...	...	...	9,158	14	6
				28,44,839	15	2
Fusly 1242	...	...	...	31,20,056	13	5
Deduct excess price	...	...	...	2,68,305	13	9
				28,51,750	15	8
Jumma of Fusly 1241	...	...	...	28,44,839	15	2
Difference	...	...	...	6,911	0	6

'But in the sums here stated as the Nunjah assessment in the two fuslies respectively is included the amount realized by excess prices which in fusly 1241 was Rupees 9,158-14-6 and in fusly 1242 Rupees 2,68,305-13-9. If these sums be deducted from the Nunjah Jumma of each fusly the difference in favour of the fusly 1242 is only Rupees 6,911-0-6.'

'In para 4 of his report the Principal Collector states that the average produce per Vailey in the Aumanie Nunjah lands in fusly 1242 was 9½ per cent. below that of the Aumanie lands in the previous fusly. It appears accordingly that the decrease in the Nunjah produce in them in fusly 1242 amounted to Rupees 31,080-0-4.'

'The Principal Collector states that from the great demand for Grain at the Presidency and other quarters the Current prices of the year rose 29 9/16 per cent. above the standard prices and 37½ per cent. above the average of Current prices in fusly 1241. It has been before stated that the sum gained by excess of price in the fusly under review was Rupees 2,68,305-13-9. This amount appears to have been assessed as follows.'

	Rs.	A.	P.
Woolungoo Villages	1,55,384	9	2
Rented for one year	2,327	4	7
Turram settled	9,957	13	4
Grain rented	8,885	11	11
Aumanie	91,750	6	9
	2,68,305	13	9

'The following is the statement given in para 7 of the Report of the Number of Villages in each class in which remission has been granted on account of serious injury to the Wet crops by drought or inundation.'

	Total number of Villages.	Suffered from drought.
Villages settled on a Field assessment	1,817	267
Do. on which the Gross Beriz has been fixed but not distributed on the Fields	679	26
Woolungoo rented	1,217	139
One year rented	540	74
5 years Outgootah	48	...
Grain Rented	3	...
	4,304	506

Villages	Cullums.
Field assessment	2,98,609 9 ½
Gross Turram Beriz	34,257 2 0
Woolungoo	1,42,912 0 1½
One years rent	72,593 3 1½
	5,48,432 3 1½
	Rs. A. P.
Dittum Money Beriz	3,46,224 13 6
Jummahbundy Money Beriz	2,52,671 1 2
	93,553 12 4

'The Principal Collector shows in paras 8 and 9 that the decrease in Nunjah produce in these Villages in the Jummahbundy Grain Beriz below the Dittum Grain Beriz was Cullums 5,48,432-3-1½ and the decrease in the money assessment Rupees 93,553-12-4 the Dittum Grain Beriz being commuted at the standard price and the Jummahbundy Grain Beriz at the average of Current prices.'

'Besides this amount of remission on Nunjah the Principal Collector shows in para 10 that

	Rs.	A.	P.
Poonjah	4,634	1	2
Baghayet	313	10	2
	4,947	11	4
Poonjah	934	1	4
Baghayet	22	10	3
	956	11	7

'remission was granted in the same Villages on Poonjah and Baghayet to the amount of Rupees 5,904-6-11 on account of the loss on the Nunjah produce being much greater than in the other Talooks. The extent of land on which it was remitted was Vaileys 1,004-16-73 13/16 of which Vaileys 832-17-4 assessed at Rupees 4,947-11-4 was in Villages settled on a field assessment and the remainder Rupees 956-11-7 in the Villages in which the Turram Beriz only had been

'fixed. The amount of Baghayet remission is very trifling being Rupees 313-10-2 in 253 Villages averaging 1-3-10 per Village.'

Para 11.

'The total amount of remission in the 506 Villages on Poonjah, Nunjah and Baghayet appears by the Report to have been 99,458-3-3.'

	Rs.	A.	P.
'Poonjah and Baghayet land waste	5,904	6	11
'Nunjah lands do.	24,396	12	4
	30,301	3	3
Crops entirely perished	18,279	15	11
Short produce	50,877	0	1
	99,458	3	3

'On reference however to the detailed accounts the amount of remission in these Villages appears to have been only Rupees 79,191-8-11 instead of Rupees 99,458-3-3 as stated in the report. The discrepancy appears to arise from the difference in the amount at which the Dittum Money Beriz of the Woolungoo Villages is entered in para 9 of the Principal Collector's report and in the Statement C. In the former it is 1,31,082 15 8 in the latter 1,10,816 5 4 making a difference of 20,266 10 4

'In the Principal Collector's report the Nunjah remission is stated in para 11 to be Rupees 93,553-12-4. In Statement C. it is Rupees 73,287-2-0. In Statement No. 6 it is Rupees 76,797-1-2. These discrepancies require explanation.'

'It appears from Statement No. 6 that remission has been granted as low as ½ per Cent. The necessity or expediency of descending to so low a Centage of remission is not apparent and the Board request information may be furnished on this point.'

'With such conflicting accounts as noticed in the foregoing remarks the Board are at a loss to know not only what the actual remission has been but which of the three sums stated as the extent of the Nunjah remission is the amount which ought to have been relinquished. The Board cannot but view such inaccuracies with great dissatisfaction. The necessity of showing

'clearly the amount of remission granted is a point which they have before had occasion to notice, and they are surprised that more care should not have been taken in the preparation of the present statements. But these are not the only disagreements in the Principal Collector's report and his detailed statements in regard to remission. Those which have been hitherto considered are the remissions granted in Villages which have come under a division of the Crop. It is stated in para 15 of the Report that remission to the extent of Rupees 1,462-8-4 was granted in Villages which did not come under a division of the Crop but in the detailed statements no such remission can be discovered to have been made. In them no such entry is to be found.'

'From the account No. 6 the assessment on Shavee lands in the 506 Villages in which remission was granted appears to be Rupees 2,90,144-15-0 and the remission allowed Rupees 81,808-8-1 from which an increase of Rupees 5,011-6-11 which occurred in other cases being deducted the Net remission amounts to Rupees 76,797-1-2. Rupees 43,067-12-0 is shewn to be the remission allowed on lands the crops whereof have entirely perished and Rupees 38,740-12-1 the remission for short produce.'

'Although by Statement No. 6 it appears that the amount remitted on crops which entirely perished was as stated above Rupees 43,067-12-0 the amount of remission given on this account is stated in para 11 of the report to have been Rupees 18,279-15-11 making a difference of Rupees 24,787-12-1. There is a similar discrepancy in the amount of remission for short produce.'

Para 11.

'By Statement No. 6 it appears to have been Rupees 38,740-12-1 and in the Principal Collector's report it is stated at Rupees 50,877-0-1.'

'It appears that in fusly 1242 Mr. Kindersley allowed of a division of the produce in the Villages settled on the field assessment the same as in fusly 1241 although such a course of proceeding had been prohibited by the Board in their proceedings on the settlement of the latter year. The money amount of remission in these Villages was

	Rs.	A.	P.
'Nunjah	47,015	7	5
'Poonjah and Baghayet	4,947	11	4
	51,963	2	9

'In their Proceedings on the settlement of fusly 1241 the Board entirely disapproved of

Board's Proceedings on the settlement of Fusly 1241.

In Cons., 18th March 1833.

Para 24.

From Govt., 17th May 1833.

In Cons., 6th June do.

Para 14.

'making remissions for a partial diminution of cultivation not sufficient to entitle the Meerassidars to claim a division of the crop in Woolungoo Villages and those other Villages whether described as Turrum settled or rented for one year but it appears that in the fusly under review the Principal Collector has made remissions in such Villages as before noticed to the amount of Rupees 1,462-8-4 in the three Talooks of Trivady, Puttoocottah and Paupanasm the particulars of which are as follows viz.'

	Rs.	A.	P.
Nunjah 2nd Crop	81	3	10
Poonjah	1,173	14	4
Bagahyet	207	6	2
	1,462	8	4

'On the subject of these remissions the Principal Collector observes that "it is not to be supposed that in so disastrous a season no other lands were unavoidably left waste but as your Board has so decidedly objected to the remission of Teerwa on waste lands in Woolungoo

'Villages and those other settled on a field assessment or on which the gross Beriz only has been fixed it has only been allowed where circumstances rendered its collection impossible and the necessity has in many cases been diminished by the profit the Meerassidars have derived from the high price of Grain in this year." No separate statement having been received from this amount of remission the Board cannot ascertain in what description of Villages it was given neither is it shown in Statement C. It appears that the whole Nunjah Beriz after deducting the remission viz., Rupees 99,458-3-6 is entered in the Demand Collection and Balance Statement as the demand for the year. The Board would therefore be led to suppose that the amount of Rupees 1,462-8-4 forms part of the uncollected balance of the fusly had the Principal Collector not stated that the remissions had been granted: but it should certainly have appeared in the accounts, which it does not.'

'The Board think that the Principal Collector's explanation of his reason for granting this remission is no justification for his contravening the express orders of the Board and of the Government. The amount of the remission is small but that does not make the granting it the less reprehensible and improper. It is the principle which is so objectionable first because it is a departure from the terms of the original settlement and 2ndly because there is no means of giving partial remissions correctly there being no detailed assessment of particular lands in those Villages except as shewn in the accounts of the Meerassidars which can in no way be depended on. What course Mr. Kindersley has pursued or upon what data he has proceeded in ascertaining and granting this partial remission in these 3 Talooks is nowhere explained in his report. The Board request that such explanation may be now afforded. The chief ground on which the Principal Collector has granted this remission is the impossibility of collecting it. But how could an accurate judgment be formed on this point at the time of making Jummahbundy and if Mr. Kindersley's supposition of the impossibility of collection were correct it would have afforded a legitimate and safe ground for remitting the amount as a balance hereafter and this course could have been followed in accordance with the rule and principle of the settlement. There could be no necessity at the time of *Jummahbundy* to remit in such Villages a portion of the Village assessment merely because there was reason to believe that it could not be collected. There was nothing to justify a departure from the principle of the settlement by granting a relief to the Meerassidar which could have been ultimately extended to him though in another but unobjectionable form and certainly the smallness of the amount of the remission granted does not add to that imperious necessity for the measure which Mr. Kindersley supposed to exist.'

'The Board have noticed in a former part of these proceedings that 7 Villages have been newly settled on a 5 Years Cutgootah which the Principal Collector explains to have taken place before the receipt of the Board's orders of the 18th March last, and here it may be mentioned that although the Principal Collector states that 7 Villages were newly settled Kutgootah in fusly 1242 it appears from the detailed Statement No. 2 that the number so newly settled was six and not seven. It appears also that the 41 Villages so settled in fusly 1241 have been under the Kutgootah settlement in fusly 1242. The Board in their proceedings of the 18th March 1833 were of opinion that the Kutgootah settlement in these 41 Villages should be abandoned and the Woolungoo system reverted to unless the engagements with the

Meerassidars were of such a nature as to bind the Government to the fulfilment of them. The Government in reply disapproved altogether of the settlement made in the 41 Kutgootah Villages and directed that if Mr. Kindersley had not committed himself too deeply to admit of the remedy the settlement should be annulled. A reference to Mr. Kindersley's letter of date 9th April 1833 submitted to Government on the 6th June following will shew that there was no obstacle to the annulment of the 5 year Kutgootah settlement

From Govt., 17th May 1833.

Para 17.

In Cons., 6th June do.

In Cons., 18th April 1833.

To Govt., in Cons., 6th June 1833.

'which had been made. Under such circumstances the plain course for Mr. Kindersley was to abandon not only the Kutgoottah settlement in these 41 Villages but to annul it if possible in the other Villages which had been subsequently brought under that description of settlement. His obvious duty was at least to have brought the circumstance of these Villages having been so settled to the Board's knowledge. But not only were the Board left entirely ignorant till the receipt of his Jummahbundy Report on fusly 1242 of the fact of the Kutgoottah settlement in 47 Villages being in force but also of a Kutgoottah settlement having been made in 7 additional Villages. The Principal Collector will report on this subject, He has given no explanation or information to enable the Board to judge of the propriety and fairness of the amount of Beriz which has been fixed on the Villages newly brought under this kind of settlement in fusly 1242. He is also requested to state whether the measure which he had in contemplation as stated in para 38 of his report on the Jummahbundy of fusly 1241 viz., the division of the total Kutgoottah Beriz upon the lands held by each Meerassidar has been carried into effect in those Villages where the Kutgoottah settlement has been acted upon.'

'On reference to Statement No. 2 showing the particulars of the increase and decrease in the amount of Land Revenue there is an increase of Rupees 533-0-10 on account of land taken on Cowle in fusly 1242 and an increase of Rupees 2,924-10-10 on account of increased assessment on land taken up in fusly 1241. The Board in their proceedings on the Jummahbundy of that year took occasion to notice the subject and requested the Principal Collector to furnish information regarding it.'

'With his letter of the 17th June last the Principal Collector has submitted the rules and In Cons., 24th June 1833. the scale of remission per waste lands taken on Cowle which the Board will take into consideration separately.'

'In the Statement of Sevoy Jummah forwarded with the Principal Collector's present report the Board observe that there is no sum brought to account in fusly 1242 on account of surplus in the sums collected on account of Naut and Village Curnum's salaries. It is remarkable also that there is no account of these items in the Jummahbundy statements of the previous fusly and in fact the Board have been furnished with no account of these items up to a later date than fusly 1239 for the Naut Curnums and fusly 1237 for the Village Curnums. In the accounts of Fusly 1240 the surplus from fusly 1237 to 1239 as regards the Naut Curnums is entered at 1,010 Rupees and for fuslies 1236 and 1237 Rupees 3,869 for Village Curnums, but in the accounts of fuslies 1241 and 1242 these items are nowhere mentioned. The reason of the omission the Board do not understand. In furnishing explanation on this point the Board request he will also submit an account Fuslywar of the surplus under each head from fusly 1233.'

'Of the Jummah amount of land Revenue of 37,96,388 Rupees the amount collected within the fusly was Rupees 36,49,855 leaving a balance of 3½ per cent. By the 1st October the balance was reduced to Rupees 42,819 and by the Demand Collection and Balance statement for December the uncollected balance was Rupees 28,472-12-4.'

Fusly 1241	...	3,50,933
Previous fuslies...	...	1,49,794
		<u>5,00,727</u>
Arrears	...	3,27,357
Current	...	36,49,855
		<u>39,77,212</u>

'The balance outstanding for former fuslies at the commencement of Fusly 1242 was Rupees 5,00,727 of which 3,27,357 was collected during fusly 1242 leaving the uncollected balance at the commencement of Fusly 1243 Rupees 1,73,370 which was reduced up to the end of last December to Rupees 1,69,177-15-1. The total Land Revenue Collections for the fusly including current and arrears was Rupees 39,77,212.'

'The total Revenue of the whole District including Land and all sources was Rupees 46,89,352-10-0 being a Net increase above the Revenue of the previous fusly of Rupees 2,52,756-8-8 as exhibited in the following statement.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Land Revenue	33,36,633	6 9	36,05,543	3 10	2,95,751	8 0	26,841	10 11
Resumed Cauvully allowance including House Tax.	1,80,976	2 10	1,90,840	2 1	9,863	15 3		
Total...	35,17,609	9 7	37,96,383	5 11	3,05,615	7 3	26,841	10 11
Salt	3,78,414	6 9	3,83,855	15 5	5,441	8 8		
Sayer	3,17,191	12 3	3,06,790	1 6			10,401	10 9
Sea Custom	85,060	14 0	70,450	7 3			14,610	6 9
Abkarry	49,167	2 11	51,605	0 0	2,437	13 1		
Stamp Revenue	50,460	7 9	42,195	9 10			8,264	13 11
Moturpha	16,157	8 5	16,151	8 5			6	0 0
Farms and Licenses	22,534	3 8	21,920	9 8	394	6 0	1,003	0 0
Grand Total...	44,36,596	1 4	46,89,352	10 0	3,13,889	3 0	61,132	10 4
					Deduct Decrease...	61,132	10 4	
					Net Increase...	2,52,756	8 8	

'The whole amount of Revenue from all sources, arrears and current, ordinary and extraordinary collected within the fusly was Rupees 49,48,355-6-10. The charges (exclusive of Pensions charitable allowances, Tuccavy, &c.), amounted to Rupees 2,92,396-1-2 or Rupees 9 per cent. of the total collections.'

'The Board are well pleased to observe the high terms of commendation in which the Principal Collector has noticed the services of the Sub Collectors Sir H. C. Montgomerie and Mr. T. Blance and of his Head Assistant Mr. Scott.'

388. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 3rd April.

MODE OF GIVING REMISSION FOR THE FAILURE OF THE CAUR CROP IN FUSLY 1243.

389. On the 8th March we submitted to Government the following Extract from our Proceedings under date the 6th of that Month.

Proceedings, in Cons., 6th March 1834.

'Read again the following letter from the Principal Collector of Tanjore.

In Cons., 13th Feby. 1834.

(Here enter 4th February 1834).

'The Principal Collector states in the foregoing letter that in consequence of the freshes of the Cavary having been two months later than the usual period there has been an extensive failure of the Caur Crop. He states that it has never yet been the practice of the District to grant remissions on the Caur Crop in any form because depending entirely on the freshes from the Western Monsoon which are hardly ever known to fail, extensive failures in it are almost

unknown and the consequence of partial failures in it is diminished by the small proportion of the Car to the Peshanum cultivation. The lateness of the freshes in the present year is stated to have occasioned considerable loss to the Meerassidars by repeated sowings of Grain purchased at unusually high prices and by a great deficiency in the actual produce of such crops as have come to maturity from the plants not having been transplanted in due season or from a subsequent deficiency in the supply of water.'

'The Principal Collector has submitted with his letter a statement shewing the progress of the Car and Peshanum cultivation in the rented Villages of particular Talooks which have chiefly suffered, and a statement of the actual outturn of the Car Crop in the Aumanie Villages of the same Talooks which he considers as establishing a prima facie claim to remission.'

'Mr. Kindersley's communication has reference only to the Villages where the deficiency in the Peshanum produce may be to such extent as to entitle the Meerassidars to claim the privilege of a division of the produce. In such cases hitherto the established usage of the District has been to fix the Car Crop Beriz at the Village Grain average per vailey adding thereto 20 per Cent., and commuting the whole at the Current instead of the standard prices. The addition of the 20 per cent. however to the grain average is not made in those villages in which the field assessment has been determined. The Car lands are explained to be usually the best in the village and this addition of 20 per cent. is to make up to the Circar its Mailwarum of the produce which the Meerassidar is supposed to have realized upon these lands in excess of the village average.'

'The Principal Collector states that the loss the Meerassidars have sustained in the Car Crop varies from one half to two thirds and that if the practice which has been hitherto followed when the Peshanum has come under a division of the crop were to be adhered to in the present year the Meerassidars would be ruined, for instance he supposes the actual produce to the Meerassidar per Vailey to be 50 Cullums which at the Current price of 5 fanams per Cullum would give him 250 fanams. The village average per Vailey he assumes at 100 Cullums which converted at the current price would make the assessment on the Meerassidars of those villages in which the field assessment had been determined 500 fanams, being a loss to them of 50 per cent. Again in the other Villages namely the Woolungoo rented and those in which the gross Turrum Beriz only has been fixed, the loss on the Car crop would be still greater in consequence of the additional 20 per cent. on the Village average. It has been shown above that the actual sum realized by the Meerassidars would be 250 fanams. The village average with the additional 20 per Cent. would be Cullums 120 which commuted at the current price viz., 5 fanams would make the Car assessment 600 fanams per Vailey to meet which the actual sum realized by the Meerassidar would be 250 fanams.'

'Under such circumstance Mr. Kindersley considered that remission on the Car Crop was indispensably required. The question was as to the mode in which it would be proper to grant it. The most obvious way he observes of meeting the difficulty was to take, half the actual produce of the Car Crop at the current price but not only would the Government have sustained a greater loss by this arrangement (than by the mode which he has adopted) the excess in the current prices above the standard by no means covering the deficiency in grain below the grain Beriz but it would also have established a precedent for the adoption of this system of remission on the Car Crop which is so much to be deprecated at all times. The course proposed to be followed by the Principal Collector therefore instead of coming to a division of the Car produce as claimed by the Meerassidars is to relieve them of the usual addition of 20 per cent. to the Village Grain average and to give them the benefit of the increase of the current over the standard price. Accordingly instead of fixing the assessment per Vailey at 600 fanams in the rented Villages and in those in which a gross Turrum Beriz only had been fixed and at 500 in the Villages where the field assessment had been determined, he proposes to fix it in both

'classes of Villages at 300 fanams by which, supposing the Meerassidar to have lost 50 per cent. of his Car produce, his total loss after taking credit for the increase of price would have been 50 fanams per Vailey or one sixth of the assessment he had to pay. The Principal Collector promised to recommend these terms to be granted to the Meerassidars in the event of their Peshanum produce coming to a division, and upon the strength of this assurance the Meerassidars have cut and removed their Car produce on their own responsibility.'

'In regard to the Villages in which the Turrum field assessment has been introduced and the settlement formed upon it, the Board are surprised that the Principal Collector should after the orders recorded in their Proceedings on the settlement of Fusly 1241, have countenanced such a measure as that of giving the Meerassidars the privilege of claiming a division of the produce thus persisting in a course which they have disapproved and ordered to be abandoned. The two systems of a Ryotwar field assessment and an Aumanie settlement which a division of produce is in fact are wholly incompatible with each other. By such a proceeding the Field assessment becomes virtually a dead letter. The Board do not see in the Principal Collector's

observations in his letter of the 17th June last any reason to induce them to alter this opinion. The Board therefore cannot recognize, so

In Cons., 24th June 1833. long as Mr. Kindersley's field assessment is permitted to stand, any arrangement which shall concede to the Meerassidars of those Villages in which the field assessment has been determined and acted upon, the privilege of claiming a division of the produce. The field assessment in such Villages must be adhered to, and if by the terms of the Meerassidars' engagement with the Government, remission must be granted it should be given according to the established rules for granting remissions in Ryotwar Districts, namely, remitting the Field assessment upon such fields as have either been left uncultivated from a want of water or from other causes beyond control, or in which the crops have entirely perished either from the same cause or from inundation. The field assessment though it has been disapproved by Government is permitted to stand pro tempore, and so long as it is made the rule of assessment, so long ought it to be the scale if remission is given, by which that remission should be regulated. The Board consider that the stipulation contained in the Turrum Jummahbundy Moolchilka that remission should be granted "as usual" has reference only to the actual grant of remission and not to the mode in which it is to be given. The difference in the terms of the Jummahbundy Moolchilka for the Woolungoo villages and for the turrum settled villages place this point beyond a doubt. In neither is a division of the crop mentioned as a condition and though short produce is stated as a ground of remission in the Jummahbundy Moolchilka of the Woolungoo villages it is entirely omitted in the Moolchilka for the Turrum settled villages. The Board think therefore that Mr. Kindersley has been greatly in error in supposing that the terms of the Jummahbundy Moolchilka in the Turrum settled villages warranted the Meerassidars claiming a division of the produce or justified him in allowing it. If remission was intended to be given in the same way in the Turrum settled villages as in Woolungoo villages for short produce and by a division of the crop it is reasonable to conclude that the terms of both Moolchilkas would in this respect have been the same, which they are not, considering that a field assessment is fixed on average produce and ordinary culture and that the Government derives no advantage from increased produce it does not appear to the Board that the Meerassidar has any fair claim upon the Government for remission where the actual produce of a field may fall short of the standard especially when the rise in prices which is the usual attendant on a deficiency of produce and the whole advantage of which accrues to the Meerassidar is taken into account.'

'It remains therefore to consider the mode of remission proposed to be adopted by the Principal Collector as regards the rented Villages and in those in which the gross Turrum Beriz only has been fixed in which the Meerassidars may eventually claim a division of the crop. The Board would here observe that the Meerassidars have not they believe a right to make the

'demand which they did for a division of the Car produce on the grounds of failure in that crop
'only to the prescribed extent and on the mere prospect of a bad Peshanum harvest. The
'Principal Collector has assumed that because there has been a decrease in the Car produce in
'the Aumanie villages there is prima facie evidence of similar loss in the Rented villages watered
'by the same Rivers when taken together with the circumstance of the Car Crop having been
'sown owing to the lateness of the freshes, so much later than the period within which it ought
'to be sown to produce the usual crop. From statement No. 1 it appears that up to the end of

	Vaileys.	M.	G.
Fusly 1242 ...	3,920	12	43
" 1243 ...	2,556	12	36
	1,364	0	7

'August the decrease in the Cuddoopoo Car cultivation was 1,364
'Vaileys, and that the Car Crop sown after August exceeded the
'extent of the previous year by Vaileys 848-2-27. The Board
'believe that the sowing of the Car Crop at any period within the

'middle of August is sufficiently in season to produce an ordinary crop of Grain, what portion of
'the Vaylies 2,556-12-36 may have been sown in the latter half of August, the Board cannot of
'course say, but there is reason to believe that nearly two thirds of the whole extent of Car
'cultivation must have been completed within the allowed period for sowing that description of
'grain and therefore should have produced an ordinary Crop barring subsequent failure of the
'necessary supply of water to bring it to maturity. Independently of this consideration there
'can be no doubt that the produce of Aumanie Villages though watered by the same rivers and
'channels is not a safe or sure criterion of the produce of other Villages. It is notorious, that
'with the utmost vigilance on the part of the revenue officers the grain produce in the Aumanie
'Villages is by collusion between the revenue servants and the Ryots under-rated, and in most
'cases actually made away with to a considerable extent; and it is this circumstance coupled with
'the expense of management which it occasions, which renders the Aumanie system so objec-
'tionable, but when the great varieties in the productive powers of land are considered, when we
'find not only fields of the same Village but parts of the same fields varying so greatly as ex-
'perience shews that they do in fertility; how much greater is the difference likely to be in
'whole Villages or what sure test can the produce of one Village be of the extent of loss in
'another, although both be supplied by the same channel of irrigation. The produce of the
'Aumanie Village must the Board think be wholly insufficient and uncertain as a measure of
'the extent of produce in the rented Village and it is upon such measure chiefly that the
'Principal Collector has framed the rule upon which he has promised to the Meerassidars to
'recommend a remission on the Car produce.'

'The mode of giving remission on the Car Crop which the Principal Collector has proposed
'appears to the Board to be very objectionable if only in this respect, that it is not regulated by
'the loss which the Meerassidars may have actually sustained. In all the rented villages
'whether the Meerassidar has reaped 70 per Cent. of the Village grain average of his Car pro-
'duce or only 50 the same scale of remission is to be granted if the Peshanum produce should
'fail to such extent as to entitle him to a division of the Crop. The additional 20 per Cent. of
'the produce is to be given up in both, and in both are the Meerassidars to have the benefit of
'the Current price. The impropriety of applying therefore one rate of remission upon a crop
'which may have varied from half to two thirds in its produce is self evident, and must lead to
'an undue sacrifice of the public revenue in as much as while the Meerassidar who has lost 50
'per Cent. of his produce will be a loser by the present arrangement of one sixth, he who has
'lost 30 per Cent. will be a gainer by difference of price to the extent of 50 fanams on each
'Vayley of his Car cultivation.'

'The Board are of opinion that the necessity for the extensive remission which the
'Principal Collector has promised to the Meerassidars to recommend, and who were induced
'on such assurance to cut their Crop at their own risk has not been satisfactorily
'shewn, and a deviation from the established practice of the District should not have been counte-
'nanced except under the sanction and authority of the Board. The consequences attendant

'on the lateness of the freshes if they really were so late as materially to affect the
'produce were not so remote as not to be foreseen as a Contingent evil and on the first demand
'being made for a division of the Car Crop by the Meerassidars if not before, it was the
'Principal Collector's special duty to have referred the question of remission for the Board's
'orders. Had there been any satisfactory proof that the extent of loss in the Car Crop was such
'as the Principal Collector has upon sufficient grounds, as the Board think, supposed it to be, the
'rule now adopted by Mr. Kindersley for granting remission if properly regulated and adopted
'to the actual loss sustained in each Village would have been a preferable and more judicious
'course than that of resorting to a division of the produce. But there is no valid ground for
'supposing the loss to have been to the extent stated by Mr. Kindersley and they are confirmed
'in this opinion by his own statement that till the present season an extensive failure of the Car
'Crop was almost unknown. The Car produce may and probably must have been deficient to
'some extent and the Board think that the relieving the Meerassidars of the 20 per cent. of the
'produce usually added to the Village average would under all circumstances of the season as
'far as we have the means of judging and considering the small proportion of the Car to the
'Peshanum Cultivation have been sufficient without giving up to the Meerassidars also the
'advantage of the increase of current over the standard price. By the Government surrender-
'ing both, the Meerassidar who reaps 50 per cent. of his produce loses one sixth, but if he reaps
'60 per cent. he loses nothing and if he reaps any thing beyond 60 per cent. he derives a profit,
'while the Government loses 50 per cent. of its Car revenue, that is 50 per cent. less than it
'would have received if the usual practice of the District had been adhered to.'

"But if the extensive remission proposed by the Principal Collector is so necessary in the
"Villages in which the Peshanum produce is divided how must the loss in the Car produce
"affect the Meerassidars of those Villages in which the produce is not divided? They too must
"have suffered in their Car Crop, and in addition to such loss have to make good to Government
"the difference beyond 10 per cent. in the current over the standard price. With the almost
"certainty from the nature of the season of a deficient Peshanum Crop they have only 10 per
"cent. on the prices of their Car and Peshanum produce to make up for the loss on both. If
"they are able to do this, it is an additional reason to doubt the extent of failure in the Car
"Crop and the necessity of such extensive remission in the Villages which come under a division
"of the produce and the Board cannot discover any satisfactory grounds for the wide distinc-
"tion which is made as regards remission on the two descriptions of Villages merely because
"the one comes under a division of the Crop and the other is excluded from it."

"The Board are of opinion vague and uncertain as the grounds are on which to judge of
"the actual Car produce which the Meerassidars have reaped and considering the small extent
"of Car cultivation compared with Peshanum that the extent of remission on the Car Crop
"should be limited to the relieving them of the additional 20 per cent. on their produce and
"that the Car Grain Beriz should be determined by commuting the Village Grain average at
"the Current instead of the standard price as he has proposed."

"The reference from the Principal Collector which has formed the subject of the observa-
"tions just recorded has made it obvious that the present mode of proceeding in regard to the
"Land Revenue Settlements of Tanjore is attended not only with embarrassment and difficulty
"but is productive of consequences which are not the less serious because they are not immi-

From Govt., 17th May 1833. "nent, with reference therefore to the call of Government that the
In Cons., 6th June 1833. "Board should bestow their serious and early consideration as to
Para 19. "what steps it will be most just and expedient to take for the future
"revenue management of Tanjore. The Board will take an early
"opportunity of submitting their sentiments for the consideration of the Right Honorable the
"Governor in Council."

"Resolved that Copy of these Proceedings be forwarded to the Chief Secretary to Government and to the Principal Collector of Tanjore for his information and guidance."

390. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 8th March.

In Cons., 27th March 1834.

391. In reply we received from Government the following Extract from the Minutes of Consultation under date 21st March.

Minutes of Cons., 21st March 1834.

"The Governor in Council approves of the instructions contained in these proceedings."

"According to those instructions no remission will be allowed in Villages settled on a field assessment for a failure of Crop unless the Crop has *entirely* perished from want of water or other cause beyond the control of the cultivator nor for the Car Crop alone, unless there be a failure also of the Peshanum when the general outturn must be considered with reference to the Current prices and to the very great advantage gained by the Cultivators from the favorable markets of last year, which upon the principles of the settlement must be taken into account. The assessment being fixed with reference to average produce and prices, and not liable to increase in years of extraordinary prosperity either from abundant produce or enhanced prices, remissions cannot be allowed when it is palpable that the gain of the last year has been sufficient to compensate the loss of the present, especially when prices are still greatly above the average, a division of produce in Villages under a field settlement is positively interdicted."

"In Villages in which the gross beriz only has been fixed and those under the Woolungoo Settlement in which there has been a considerable failure of the Car Crop, if there shall be also such a failure of the Peshanum as to entitle the cultivators to claim a division of the produce of the latter the settlement will be made at the Current prices, upon the actual outturn of the Peshanum and upon the grain beriz of the Car the usual addition of 20 per Cent. to the latter being remitted."

"Although the Governor in Council sanctions the remission authorized by the Board in the case of the Villages whose beriz is fixed in money, yet adverting to the very great gain which the cultivators, at least in those Villages which were previously under that mode of settlement, must have obtained from the high prices of last year he is not quite satisfied of its necessity. But he apprehends that the measure of a division of the produce of the Peshanum subject to the adjustment of the demand for the Car at the Current prices as prescribed by the Board will not be resorted to in any cases; as with the high prices still prevailing it will probably be to the advantage of the cultivators for the most part to adhere to the Settlement. The condition above referred to will therefore tend to prevent an abuse of the indulgence, and to confine it to cases where it is needed."

392. A copy of the foregoing was transmitted to the Principal Collector on the 27th March.

RELATIVE TO THE INTRODUCTION OF THE WOOLUNGOO SYSTEM TILL IT CAN BE SUPERSEDED
BY A REGULAR FIELD ASSESSMENT.

393. On the 12th April we submitted to Government the following Extract from our Proceedings under date the 7th of that Month.

Proceedings, in Cons., 7th April 1834.

"Read again the following letter from the Principal Collector of Tanjore.

In Cons., 24th June 1833.

(Here enter 17th June 1833).

'The Government in their letter of date the 17th May 1833 observed in reply to the Board's

In Cons., 6th June 1833.
Para 19.

'Proceedings on the Jummahbundy of Fusly 1241 that it was a question of deep interest to the Government and upon which the Board were urgently requested to bestow their early and serious consideration as to what steps it will be most just and expedient to take for the Revenue management of Tanjore. In the foregoing letter from the Principal Collector of Tanjore he applies for instructions on a point which brings the question of the future Revenue Settlement of Tanjore under consideration as a necessary preliminary to the Board's furnishing instructions to him on the question on which he has desired them namely the question of remission in unfavorable seasons in those Villages in which the Field assessment has been determined and acted upon.'

'In para 9 Mr. Kindersley observes' "it is impossible where the proportion of Nunjah is large, but that remissions either in the shape of a deduction from the demand upon due investigation at the time of making the Jummahbundy or by striking off the remaining balance after the uttermost price which can be extracted has been taken from the sufferers, must be made in adverse season; and to poor Ryots (and a contrary proceeding will soon make all Ryots poor) under any settlement the foundation of which is professedly $\frac{1}{2}$ the produce of the soil and under which improvements by the conversion of inferior to superior kinds of cultivation are proportionally taxed. The only question is the point at which these remissions ought to be made and the most eligible method of making them. On these points I have the honor to request your Board's instructions for my future guidance."

"I am given to understand that a division of the produce is never to be allowed in future in those Villages in which a field assessment has been made and the settlement is formed upon it, and even of the necessity of remitting the Teerwah on lands uncultivated for want of water your Board are not satisfied, but I am left in doubt whether any remissions are to be made according to the tenor of their agreements when the Crops are seriously injured by drought &c., and by what principles the remission is to be regulated. No settlement ever has been made in this District under which such remissions have not been necessary and I will venture to say, never can be."

Para 22.

"The course which Mr. Kindersley has followed in making the Turrum settlement in Tanjore both as to the fixing the gross Beriz of Villages and more especially in the distribution of that Beriz upon the Fields has been entirely disapproved by Government. The Govern-

Para 12.

ment in their letter of the 17th May last observe that nothing that had been advanced by Mr. Kindersley was calculated to disturb the deliberate conviction expressed in their letter of the 29th November 1831 that "no dependence whatever can be placed on those rates and that the operation of adjusting them has been from first to last in almost every stage unsatisfactory and unfortunate."

"The ground on which Mr. Kindersley was permitted for the present to collect the Land revenue in the Eight Talooks according to the assessment which has been made in them and so far as it extended was because it could not at once be set aside without entirely destroying the Principal Collector's influence and authority. It was allowed as a measure of temporary expediency and has now been acted upon since that period for nearly two years and the application of it as regards the question of remission has been found difficult and embarrassing. The Board think it therefore of serious importance on many accounts but especially towards removing the present embarrassment that the question should be set at rest as to whether the survey assessment fixed by Mr. Kindersley should continue to be acted upon in the annual settlements of Tanjore, or be alto-

Board's Proceedings, 3rd May 1832.
In Cons., 3rd
Para 5.

From Govt., 18th do.
In Cons., 24th do.

"gether abandoned. It is to be remembered in the first place that every successive year that the "present system is allowed to continue is calculated to impress on the minds of the Meerassidars "the notion that ultimately the assessment made by Mr. Kindersley will not be disturbed. Each "successive year will tend to give a prescriptive force and permanency to an assessment which "has been disapproved and annulled by Government. This the Board think an object of serious "consideration. But the applying the Turrum settlement practically is both embarrassing and "difficult even if it be not attended with an undue sacrifice of Revenue which the Board are "inclined to think it is. The Meerassidars of the Turrum settled villages whether the Gross "Beriz only has been fixed or the detailed field assessment made have the exclusive advantage "of high prices. In may be urged on the other hand that they have to bear the loss of low "prices. This is true, but even supposing this rule strictly adhered to, the Board believe that "in a series of years the balance of account would be very considerably in favor of the

Sub Collector's Memorandum, 23rd October 1830.

Para 23.

Rs. 23,78,169.

"Meerassidars. The Board have information before them on this "point. It appears that from Fusly 1233 to 1238 that is during a "period of 6 years prices were in 4 out of Six so high as to afford an "addition to the standard Woolungoo Beriz nearly 24 lacks of "Rupees after the deduction of 10 per cent. for the Meerassidars. In "the other two years an abatement of Rupees 8,30,181 was made on account of low prices which "subtracted from the other leaves a net balance of profit of nearly 15½ lacks of Rupees in 6 "years or about 2,58,000 Rupees per annum. Supposing a similar result during the next 6 years "in the Turrum settled Villages some idea may be formed of what the Government would be "out of pocket and the profit enjoyed by the Meerassidars by a continuance of the present system. "That the Woolungoo rates are favorable to the Meerassidars (and the same were adopted in the

Board's Proceedings, in Cons., 2nd May 1831.

Para 24.

Board's Proceedings, do. do.

"Turrum settled Villages) Mr. Kindersley virtually admits, for he "declares them to be not too favorable to the Meerassidars. Mr. "Cotton who introduced the Woolungoo settlement thought them low "and that they were purposely made low and as the Board observed "in their Proceedings noted in the Margin the commutation price "being settled at a low rate the current Prices would more frequently rise to above 10 per cent. "than fall below 5 per cent. or in other words the profit by high prices would exceed the loss by "low prices, and the amount before given of the result of six years' prices shews to what amount "those profits might extend. These advantages the Government surrenders in all the Turrum "settled Villages. The Meerassidars have no doubt, out of the profit by high prices to make "good partial deficiencies in their produce, but so have the Meerassidars of the Woolungoo "villages in the same way and to the same extent, and they only enjoy an advantage by high "prices of 10 per cent. beyond which the Government receive the gain, whereas the Meerassidars "of the Turrum Settled Villages enjoy the whole benefit of high prices. On the other hand "were prices to fall ruinously low in any particular year the Government has always the means

Board's Proceedings, 2nd May 1831.

Para 25.

"of extending relief by adopting the Grain instead of the money "Beriz of the Field. It was mainly with this object namely to guard "against the great fluctuation of prices so peculiar to Tanjore that "the fixing a Grain as well as a money Beriz on the Fields was con- "sidered of so much importance."

"But the chief difficulty, and the Board consider it a very serious one, in the practical appli- "cation of Mr. Kindersley's field assessment is the question of remission in unfavorable seasons. "Mr. Kindersley has hitherto granted remission in Villages where the field assessment has been "determined and the settlement made upon it, and where a division of the Crop has been "claimed by the Meerassidars by having recourse to a division of the produce the same as in "Woolungoo Villages. The Board in their proceedings on the settlement of Fusly 1241 pro- "hibited this for the future on the ground that the practice was quite incompatible with the

In Cons., 6th March 1834.

"principles of a field assessment and the Board are still of that "opinion as already noticed in the Proceedings under date 6th March.

"In Ryotwar Districts the remission is regulated by the extent of Cultivation, the assessment on "the particular fields unavoidably left waste, or on which the crops have *entirely* perished "being remitted. This is unobjectionable, where the field assessment has been made upon "sound principles is believed to be tolerably correct, and has been approved and confirmed by "Government. But as regards the Field assessment in Tanjore, formed as it has been upon "incorrect principles and on the accuracy of which no reliance can be placed, the rule of grant- "ing remission in other Ryotwar Districts cannot be safely followed. The remission of assess- "ment upon fields ought not to be permitted as a fixed principle of the Revenue Settlements of "Tanjore, so long as the present uncertainty exists of the fairness and accuracy of the "Field assessment. It was on similar grounds, that the remission which Mr. Kindersley wished "to make of the waste lands in Woolungoo villages would have been objectionable, even had it "been advisable to allow of such a departure from the original terms of the settlement. The

From Govt., 17th May 1833.

Para 14.

In Cons., 6th June 1833.

"Government observed on this point as follows. No remissions should "be made in the Woolungoo and those other Villages whether des- "cribed as Turrum settled or rented for one year in which the "Village Beriz only is fixed for such an inconsiderable diminution of "cultivation not sufficiently extensive to entitle the Meerassidars to "claim a division of the crop. This is the only safe rule which can be acted upon for we have "no scale in such villages by which to regulate partial remissions except the Kallay Sarasaree "which is well known to your Board, to be when applied in detail to all the Fields, a merely "nominal and fictitious standard."

"From the inaccuracy and imperfection of the Field assessment made by Mr. Kindersley, "the grant of remission upon particular fields is as objectionable as "in the Woolungoo villages. It was under this opinion that the "Board in their Proceedings on the settlement of Tanjore for Fusly "1241 observed, that "under present circumstances it did not appear "to them that there is a much better security against an undue sacrifice "of Revenue by allowing remissions generally for the land uncultivated in the Villages under "this settlement than under the Woolungoo system, and they are not satisfied that it is more "necessary."

"Mr. Kindersley however states that remission must be given, that it is a condition of the "Meerassidars' engagement with the Government that it should be "given "as usual" and in his letter of the 17th June last he "observes "that no settlement ever has been made in this District, under which such remis- "sions have not been necessary, and I will venture to say never "can be."

"It does not appear to the Board that remissions can be *entirely* withheld from the Meeras- "sidars of the Turrum settled Villages in Tanjore, or that there is sufficient ground for making "them an exception to the general rule which obtains in all other Ryotwar Districts under this "Presidency independently of the consideration that it would appear to have been a stipulation "in the Meerassidar's Mochilka that it should be granted under Mr. Kindersley's Turrum "settlement. But so long as Mr. Kindersley's field assessment is to be the rule of settlement "remission cannot without the chance of an undue sacrifice of the public revenue be given as it "is usually given in Ryotwar Districts and to proceed to a division of the produce as Mr.

Board's Proceedings, 18th March 1833.
Para 17.

"Kindersley has hitherto done is to make the Field assessment "a mere cipher and has been positively prohibited. The anomalous "system of half Turrum half Amanie settlement which has hitherto

"obtained appears to the Board to be greatly detrimental to the public revenue and the public interests and circumstances the Board think imperatively call for some definite and consistent course of proceeding. In their Proceedings under date

Para 61.

"2nd May 1831, the Board observe as follows " "upon the whole the conclusion to which the Board are reluctantly compelled by the most deliberate and careful consideration of the subject is, that the assessment of the Villages is founded upon too uncertain grounds to warrant the adoption of it as the basis of a permanent settlement of the Revenue of Government and that a complete revision is necessary; proceeding upon a thorough investigation of the resources of the Villages with reference to the survey accounts. The survey affords a sure ground work and the Board directed it to be carried on to completion while they instructed the Principal Collector to suspend the assessment."

"The Board have again given to the subject that full and serious consideration which its importance demands and they feel satisfied that the most judicious course would be to abandon the survey assessment made by Mr. Kindersley in toto, and revert for the present to the Woolungoo system which prevailed before its introduction; till it can be suspended by a regular and approved field assessment. The Board have already noticed the chief ground on which the allowing the field assessment to be acted upon as at present is felt to be embarrassing and they are not satisfied that there can be any present or prospective advantage in collecting the Government dues upon an assessment which has been wholly disapproved by Government and has been declared to be only temporary; whereas the very circumstance that every year the assessment is allowed to continue in operation has a tendency to impress a notion of its ultimate permanency, a notion diametrically opposed to what the Government has declared to be its firm and deliberate intention."

"It does not appear to the Board that any advantage can result from entering into a consideration of the reasons urged in Mr. Kindersley's letter of the 17th June last in the para noted in the Margin to establish the fact that the practical result of his assessment has been such as to lead to a fair belief that it is a tolerably correct and equal assessment and has had no ill effect upon the revenue of the Country or the interests of Government. With reference to these points the Board think it only necessary to refer to the observations recorded in their Proceedings of the 2nd May 1831 in relation to the same talook (Trivady) as instanced in the Principal Collector's letter of the 17th June last. The Board on a scrutiny into the detailed accounts of this Talook expressed their opinion that the results therein shewn seemed to them to lead to conclusions very different from that which had been drawn by the Principal Collector from the general result he had given. It is needless therefore after the full consideration which has been given to the subject by the Board and the disapproval by Government of the mode in which the survey assessment had been made by Mr. Kindersley to enter further into a discussion of the question. The assessment made by Mr. Kindersley had been altogether wrong in principle and the Board do not understand how they can with any safety rely upon its being right in practice."

Para 37.

Para 52 to 60.

"The Board are not aware that the unsuccessful result of Mr. Kindersley's proceedings has diminished the anxious desire of Government to effect an object of such importance as the formation of a regular and approved field assessment in Tanjore or taken away from the benefits which were anticipated from it when it was first directed to be made by Sir T. Munro's Government. Till such is effected we must be content to remain in ignorance of the true resources of the most fertile tract in this part of India, the Delta of Tanjore. We must be content to perpetuate all the inequalities of a Woolungoo assessment to remedy which was one of the chief objects of the survey. In their proceedings of the 2nd May 1831 the Board observe that it has always been represented to be

Para 20.

'an evil that the greater and more influential Meerassidars in Tanjore have contrived to impose a portion of their own assessment on the inferior and poorer ryots, and that it was the apprehension of losing this advantage which induced them to oppose a survey field assessment, this the Board stated there was every reason to believe and therefore under the plan which had been adopted for the distribution of the Village beriz a favorable opportunity was given to the Meerassidars to make the advantage permanent by making the assessment of their own lands lighter than before. If the prosecution therefore of the survey assessment be given up, we must relinquish that most desirable object of making each Meerassidar independent of his neighbour and breaking up the combination of them which has ever been the bane of our administration of Tanjore, and we must relinquish the equally desirable objects of securing a permanent land revenue founded upon the general establishment of private landed property and of relieving the Ryots from that constant and vexatious interference of the Government revenue servants which is as repugnant to the feelings of the former, as it is promotive of collusive and corrupt practices in the latter. The Board do not hesitate to record their opinion that the original intention of Government for the completion of a field assessment in Tanjore upon the principles on which it has been made in the Ceded Districts should be persevered in. The Board see nothing in Mr. Kindersley's failure to alter this opinion. This however is a point for the ultimate decision and orders of Government."

SURVEY CHARGES INCURRED IN FUSLY 1242.

394. The following letter was addressed to Government under date 22nd September.

To the Chief Secy. to Govt.,
in Cons., 22nd Sept. 1834.
13th in Cons., 26th May 1834.

"I am directed by the Board of Revenue to request that you will submit for the orders of Government the accompanying letter from the Principal Collector of Tanjore, forwarding statements of charges incurred in Fusly 1242 in prosecution of the survey in his District."

"The Government are aware that their orders of the 17th May 1833 to desist from the further prosecution of the field assessment in Tanjore were received at too late a period of Fusly 1242 to be acted upon in that year and that consequently the field assessment had been proceeded with. The total expense for the year for Pymashdars and Hungam servants employed in carrying on the survey was Rupees 13,998-13-10 of which the amount actually paid was 13,891-14-2 for which sum the Principal Collector requests sanction."

To Govt. 18th in Cons., 18th July 1833.
In Cons., 6th June 1833.

"The second item for which sanction is requested is arrears of pay due to the establishment employed in the survey in Fusly 1241 and amounts to Rupees 1,130-9-7."

"The 3rd charge amounts to Rupees 1,809-3-6 of which has been actually paid in Fusly 1242 Rupees 1,665-2-8 for an establishment for revising the survey in the Talooks of Trivaloor, Manargoody and Codavassal, an establishment for this purpose appears to have been requisite also in Fusly 1243 the estimated expense for the year being Rupees 1,520. The necessity of this charge is explained by the Principal Collector in a letter dated the 6th December last in reply to one which the Board had addressed to him for information on the present state of the survey accounts. He explains that the three Talooks above named being the last three that were surveyed, suspicions arose that the Pymashdars " "considering their occupations at an end had not been so accurate in the operation of measuring as was desirable, a re-examination of their work was therefore made on an extended scale by Naut Curnums selected from the other Talooks" "and he states that it is desirable that a revised account should be prepared for 845 villages in these Talooks."

In Cons., 16th Decr. 1833.

"It appears that a sum of Rupees 273-12-4 was paid in Fusly 1241 in certain Talooks from the deposit money which has been since transferred to the Ayen account. This sum was deducted from the amount of the Pymash Establishment in Fusly 1241 viz. Rupees 25,073-14-11, the amount sanctioned having been Rupees 24,800-2-7. Mr. Kindersley now requests sanction for this sum."

"The Board beg to recommend that the sanction of Government may be given to the following actual charges of Fusly 1242."

	Rs.	A.	P.
Survey Establishment in Fusly 1242	13,891	14	2
Arrears due to the Survey Establishment employed in Fusly 1241	1,130	9	7
Establishment for re-examining the survey of the Talooks of Trivaloor, Manargoody and Codavassal	1,665	2	8
Amount disbursed from the deposit money in Fusly 1241	273	12	4
Total Rupees...	16,961	6	9

In Cons., 26th May 1834.

"The charges No. 4 and 5 in the Principal Collector's letter of the 31st May last received the sanction of Government on the 24th of the following month."

"On the 12th September 1833 Mr. Kindersley submitted Estimates of Pymash sibbendy for

In Cons., 19th Sept. 1833.

To the Pl. Collector, 16th in Cons., 25th Sept. 1833.

In Cons., 16th Decr. 1833.

"Fusly 1243 amounting to Rupees 5,960 as exhibited in the statement which accompanied his letter. In reply the Board called upon him to furnish information as to the then actual state of the survey accounts which was submitted with his letter of the 6th December following. From the statement which accompanied his letter it seems that there were, up to the end of November, 11 different accounts which still required to be prepared for the completion of the survey accounts and for obtaining necessary information regarding the extent and description of Enam lands and of back-yards for which land has been to a certain extent and in certain proportions alienated with the sanction of Government for the benefit of the Village inhabitants. The Board think it highly desirable for the reason stated by Mr. Kindersley that these accounts should be prepared."

"In the statement alluded to, there are three accounts Nos. 8, 9 and 10, which will only be necessary when the fixed assessment is again ordered to be carried on, and the charge for preparing these accounts is not included in the estimated Sibbendy for the year."

"A press of business has prevented the Board from laying before Government at an earlier period the Estimate submitted with Mr. Kindersley's letter of the 12th September 1833 but they have called upon Mr. Kindersley to furnish a statement of the actual charge incurred on this account in Fusly 1243 which will be submitted to Government as early as possible."

"Out of 2,574 villages in the 8 Talooks to which the Turrum assessment was ordered to be limited, the field assessment has been completed in 1817 and the Village Beriz fixed in 679. In these 8 Talooks therefore there are 757 villages in which there has been no field assessment made, and 78 in which the Turrum Beriz of the village has not been determined."

395. Sanction for the charge interest in the 6th para of the above letter was granted by Government under date 3rd October and a copy of the correspondence was transmitted to the Principal Collector on the 9th of that Month.

In Cons., 9th Oct. 1834.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

396. In reply to our Proceedings under date 20th January 1834 we received from Government the following Extract from the Minutes of Consultation under date the 11th March.

Vide last Gl. Report, Para 272.
In Cons., 20th March 1834.

"The Governor in Council observes with satisfaction that the amount of Net revenue realized in Fusly 1242 exceeded that of Fusly 1241 by Rupees 11,757-6-7. The increase it is remarked occurred in the Salt revenue, Land Customs and Abkary. In each of these branches there was an increase in the collections but the favorable result under the head of Land Customs was owing chiefly to a diminution of charge from the collection of the Customs being rented. It is necessary that the Principal Collector should make further inquiries as to the means by which the Inhabitants of Tranquebar are now supplied with Salt. There seems to be no room to doubt that it is the facility of obtaining an illicit supply that has caused the decline of the demand in that quarter."

"In the net revenue from Sea Customs there was a considerable decrease owing partly to the remission of the duty on Grain exported but chiefly to the large amount of Drawback paid. In the Stamp revenue there was a decrease which is hardly sufficiently accounted for by the Principal Collector. The Governor in Council concurs in the observations of the Board of Revenue that the prevalence of the practice to which it is attributed implies a want of vigilance and exertion on the part of the District Servants; if it be impossible entirely to prevent the practice it must surely be possible to prevent it from being carried to such an extent as to cause a decrease in one year of Rupees 9,960. The Governor in Council expects that the Principal Collector will give his best attention to the correction of this irregularity."

397. A copy of the foregoing was transmitted to the Principal Collector on the 20th March.

RELATIVE TO THE SECURITY OF THE EMBANKMENTS OF THE RIVERS WHICH RUN THRO' THE LIMITS NEWLY ASSIGNED TO THE TERRITORY UNDER THE RAJAH OF TANJORE.

398. The following letter was addressed to Government under date 6th February.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore submitting his opinion upon the propositions contained in the Extract from a General letter* from the Honorable Court of Directors, which accompanied your letter of the 11th October last viz. the arrangements recommended by the Honorable Court for the security of the embankments of the rivers which run thro' the limits newly assigned to the territory under the Rajah of Tanjore and the suggestion of a transfer to the resident of some part of the duties of the Civil Officers in the vicinity of the residency. The Board desire me to state that they concur in the view of these subjects taken by the Principal Collector."

To Chief Secy., In Cons., 6th Feby. 1834.

22nd Novr., in Cons., 2nd Decr. 1833.

* dated 29th June 1833.

In Cons., 21st Oct. 1833.

ON THE SUBJECT OF GRANTING COMPENSATION TO MEERASSIDARS FOR LANDS OCCUPIED OR OTHERWISE RENDERED UNPRODUCTIVE BY THE ERECTION OF PUBLIC WORKS OF IRRIGATION.

399. The following letter was addressed to Government under date 5th June.

To the Chief Secy., In Cons., 5th June 1834.

"I am directed by the Board of Revenue to request that you will submit for the consideration
10th in Cons., 19th May 1834. "and orders of the Governor in Council the accompanying letter and
"its enclosure from the Principal Collector of Tanjore."

"This reference involves a question of great importance namely the grant of compensation
"to Meerassidars for lands occupied or otherwise rendered unproductive by the erection of
"public works of irrigation."

"Mr. Kindersley's attention was drawn to the subject by the Civil Engineer of the
One Vayly of Nunjah and "division who reported to him that the owners of certain lands which
One do. of Poonjah. "would be destroyed by the proper execution of a work at Meratore
"had demanded remuneration for the land which would thereby be
"lost to them. Into these cases Mr. Kindersley has as yet made no investigation, considering
"it expedient to submit the general question for decision before setting on foot an enquiry
"calculated to raise expectations on the part of the Meerassidars which might eventually be
"not realized."

"The Board cannot find on record any instance of compensation for the value of the
"land having been granted on such account; where land has been taken for public purposes
"the usual practice has been to grant a remission of assessment. In Tanjore compensation such
"as now claimed has never been given, nor are the Board aware that it has ever, till the
"present instance, been claimed. Mr. Kindersley states however that there are numerous instan-
"ces of Individuals and Village communities having sustained considerable loss by the
"destruction of land by works in which they were no way interested. The only compensation
"which appears to have been given in Tanjore has been the relinquishment of the public assess-
"ment upon the extent of land so rendered unproductive but Mr. Kindersley observes this is no
"remuneration for the loss of the Proprietors' income."

"It appears to be the practice in Tanjore that if the village whose lands are destroyed is
"within the reach of the Village benefited by the work, the Meerassidars of the latter Village
"make compensation in kind to those of the former village, and the question therefore submitted
"by Mr. Kindersley refers to works of general and remote operation where this mode of adjust-
"ment between the Villages is not feasible."

"Mr. Kindersley considers it but fair that in such cases the price of the land should be
"considered as a part of the cost of the work and as such included in the Estimate and borne
"by the Government, the amount of remuneration being determined by a Panchayet of the
"Meerassidars of Villages in no way concerned in work."

"The Civil Engineer suggested three modes of granting compensation."

"1st. To enter the price of the land in the Estimate to form a part of the cost of the work
"and to be borne by the Government."

"2nd. To divide the expense equally upon all the lands to be benefited by the proposed
"work."

"3rd. To give other land in lieu of it."

"Mr. Kindersley, as before remarked, gives a preference to the 1st mode; the 2nd he states to
"be objectionable since the degree of benefit may vary much and be difficult to ascertain and the

"3rd would be in most cases impracticable as it is very seldom that waste land can be found in
"Tanjore to be granted in exchange."

"If the Government should be pleased to determine that compensation should be granted
"the Board are of opinion that the entering the price of the land as a part of the cost of the
"work would be preferable to any other mode but they are not satisfied of the necessity for
"departing from what has been hitherto the established practice of the District. The admission
"of such a principle would open the door to an infinity of retrospective claims to compensation
"of which at the present time it would be difficult if not impossible to form a correct judgment.
"It is for the general welfare and prosperity of the Country that such works are constructed
"and if the Government are at the sole expense of their construction it surely is not unfair to
"expect the Meerassidars to make the sacrifice required of them although they may not im-
"mediately benefit by the work. The land rendered unavailable cannot be to any great extent,
"and the only loss the Meerassidar suffers in his Toondoowarum which on a Vayley of Nunjah
"land is on an average about Rupees 16½ yearly or about 2½ Rupees per acre. At the same time
"that he claims compensation for such land the Village accounts would perhaps shew that some
"portion of his other lands had annually been left waste and the survey would very probably
"shew also that he holds already after making the deduction for that taken for public works
"more land than he actually pays for. It is to be recollected also that he has a number of petty
"charges to defray out of the Toondoowarum which reduce the net Proprietor's share receivable
"by him much below the amount above stated per Vayley. The Board as they have already
"observed are not convinced of the necessity for such an innovation on established usage and
"if the principle of granting compensation in such cases be admitted as regards Tanjore, they
"do not see with what justice it could be withheld from some other districts where it has never
"been claimed and probably never thought of."

In Cons., 23rd June 1834.

400. In reply we received from Government the following
Extract from the Minutes of Consultation under date 17th June.

"The Governor in Council is of opinion that where productive land, being private property,
"is taken for public purposes the proprietor is justly entitled to com-
Minutes of Cons., 17th June 1834. "pensation unless he gives it up freely of his own accord. But it
"would seem to be inexpedient to lay down any general rule on the
"subject. Whenever a case arises in which on the above principle compensation should
"be given the mode of giving it and the manner of adjusting it should be determined according
"to circumstances. If a work is undertaken at the instance of the inhabitants of particular
"Villages specially for their own benefit, it should be made a condition of executing the work
"that they shall satisfy the parties whose lands it may be necessary to encroach upon. When
"the works are part of a general plan for improving or securing the revenue and the benefits of
"it are expected to be so widely extended that the advantage to particular Villages cannot well
"be estimated with a view to the apportionment of the compensation which it may be necessary
"to give to parties whose lands may be injured or destroyed by the execution of the works, the
"quantity of land likely to be injured or destroyed should be ascertained in the first instance
"in preparing the plan and if there is no land which can be given in exchange the value thereof
"should be included in the Estimate as a part of the charge to be borne by Government, it will
"then be for consideration whether the advantage to Government expected from the works will
"be worth the cost enhanced by the additional charge. If there is land which can be given in
"exchange the compensation should be adjusted in this manner."

"It does not appear to the Governor in Council that for the past any claims to compensa-
"tion need be attended to, but such as are actually before the Principal Collector. New claims

"having reference to a period antecedent to this resolution therefore should not be complied with."

401. A copy of the foregoing Resolution was transmitted to the Principal Collector on the 23rd June.

CLAIM OF YESHWUNT ROW FOR PAYMENT OF A SUM LENT BY HIM TO THE MANAGER OF A
PAGODA ON THE MORTGAGE OF CERTAIN SURVA MAUNIUM LANDS
BELONGING TO THE INSTITUTION.

402. The following letter was addressed to Government under date 20th January 1834.

"I am directed by the Board of Revenue to acknowledge the receipt of your letter dated the
To the Chief Secy., in Cons., 20th January 1834. "4th June last, transmitting for consideration and report an address
In Cons., 10th June 1833. "from Yeshwant Row Sindiah, claiming payment of a sum lent by
"him to the manager of a Pagoda in the year 1812 on the mortgage
"of certain Surva Maunium lands belonging to the institution, the
"sunnud under which the lands are held being deposited as security with the Petitioner."

"The Principal Collector of Tanjore was directed to report upon the subject and his reply
31st August, in Cons., 9th September 1833. "is herewith submitted. Mr. Kindersley observes that a general ques-
"tion of considerable importance is involved in the case. An indivi-
"dual claims the payment of a debt contracted by the Manager of a
V. M.
"Religious institution on the security of a sicca sunned, granting 11-5 of land on Surva
V. M.
"Maunium tenure to the said institution and a mortgage bond on 5-10 of the same to be re-
V. M.
"deemed within 11 months, or failing this 2-15 of the said land to be enjoyed in lieu of interest,
"till the payment of the principal of the debt."

"The Board entirely concur in the opinion expressed by Mr. Kindersley that even prior
"to the enactment of Regulation VII of 1817 the managers of Religious and charitable institu-
"tions were not competent to alienate by sale or mortgage any part of the lands or other
"endowments of the institutions under their superintendence without the express permission of
From the Collr., 3rd in Cons., 12th January 1815. "the Government. This opinion was distinctly communicated to the
To do., in Cons., 12th do. "several Collectors in a Circular letter addressed to them on the 20th
"March 1815 on the occasion of a reference from the Collector of
"Tanjore in regard to a Precept which had been issued by the Zillah
"Court directing him in satisfaction of a debt due to a soucar to sell a portion of the land
"belonging to a Pagoda in the District and assigning for the same purpose a portion of the
"money allowance to the Pagoda which was paid direct from the Treasury. In that instance
"the Court on a representation from the Collector suspended execution of the Precept. The
"case of the Combaconum Pagoda mentioned by Mr. Kindersley as having occurred in 1814
"does not appear to have been before brought to the notice of the Board. But they consider
"that that case does not afford a legal precedent for adopting a similar course now. The debt
"would appear to have been paid out of the Pagoda funds but if it had been done with the
"knowledge or consent of the Collector it is remarkable that he should not have reported it
"having in the case abovementioned, which occurred in the early part of 1815, objected to the
"legality of such a Proceeding and brought it to the Board's notice. In the Combaconum case

"the decree was against the individual Managers and not against the institution. The Court
"therefore did not in that decree contravene the principle that the Pagoda lands or resources
"were inalienable."

"It appears to have been from a long series of years the practice for the Tumberans and
"Stainkars of the Pagodas in Tanjore to incur debts upon the mortgage of the land and other
"property belonging to the Pagoda. It appears even in the year 1814 to have prevailed to a
"great extent and Mr. Kindersley now states that the debts incurred on a mortgage of the lands
"by the Native Managers of many of the endowed institutions in Tanjore amount to nearly
"2 Lacks of Rupees."

"The Board are of opinion that the incurring debts especially to so large an extent must
"be owing in some degree to a defective superintendence of the management of those institutions.
"A strict scrutiny into the accounts of receipt and disbursement which it is the duty of the
"Collector to institute must shew whether any or to what extent debt may have been incurred.
"If the accounts much exceed the ordinary income and disbursement of the Pagoda, it is pre-
"sumable that money has been borrowed. The Board however are of opinion that the manager
"of an endowed institution has no authority to incur debt on behalf of the institution except on
"his personal risk and responsibility. It is his duty to adopt the end to the means and he is
"placed in management not to have an unlimited power of spending what he pleases, but to
"curtail the expenses of the Pagoda to the income which it receives. There may be occasions,
"such as an adverse season, when the failure of the resources is such as to render it necessary
"to resort to the temporary expedient of borrowing to meet the ordinary expenses but such
"debts should only be incurred under due authority from the Collector or the Board of Revenue
"and be repaid out of future surplus funds, and the managers should be held responsible for all
"debts not incurred under such sanction."

"In the case now referred by Government for the Board's consideration and report it ap-
"pears to the Board quite clear that the Petitioner has no valid lien upon the land upon security
"of which he lent his money. Mr. Kindersley states that there is a surplus fund of 6,142
"Rupees in the Treasury belonging to the Pagoda in question, but at the same time the aggregate
"amount of the debts due by the Pagoda is 22,963-4-0. The Petitioner's debt therefore can be
"made good to him out of the Cash in hand if the Government should think proper so to direct
"under the circumstances of the case and with reference to the other outstanding claims."

TRICHINOPOLY.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

403. On the 29th November we submitted to Government the following Extract from our
Proceedings under date 24th of that month.

Proceedings, in Cons., 24th
Novr. 1833.

9th in Cons., 21st Octr. 1833.

Settlement.

"Ryotwar settlement than in the previous Fusly 1241. The number of Villages in which the
Proceedings, in Cons., 4th
July 1833.
Para 5.

"found necessary to resort to a different mode of settlement; of these 16, two were retained
Para 7.
"the Collector. In the other 7 most of the Meerassidars in the earlier part of the season agreed
"to cultivate at the fixed rate of assessment but afterwards declined to take their puttahs which
"the Collector accordingly lodged with the Curnums, and after making deductions to such ex-
"tent as was considered necessary on account of waste lands, and crops destroyed, proceeded to
"collect the revenue direct from the Ryots."

Season.

Para 5.

WET TALOOKS.

Conaud.

Laulgoody.

Iyalore.

Para 2.

Para 3.

*Vetticutty Talook.

Para 4.

"ing on the Ameravatty River were even in a worse condition than those watered from the
"Cauvery in consequence of the failure of the Monsoon upon which the Ameravatty in a great
"measure depends for a proper supply of water."

DRY TALOOKS.

*Oodiarpollum.

Valcondapooram.

Torriore.

Arialore.

Para 5.

From the Collr., 10th in
Cont., 17th Jany. 1833.

Do., 7th in Cons., 18th
March do.

Do., 11th in Cons., 22nd
July do.

"The consequence of the adverse nature of the season described above was a decrease in the
Para 8.
"net settlement of the District to the amount of Rupees 88,427-12-5
"of which Rupees 29,486-12-0 occurred in the wet Talooks and
"Rupees 58,941-0-5 in the Dry Talooks as shewn in the annexed statement."

"The Board proceed to take into consideration the report of the
"Collector of Trichinopoly upon the management of the land revenue
"of that District for Fusly 1242 contained in the letter noted in the
"Margin."

"In forming the Settlement of Fusly 1242 the Collector appears
"to have succeeded in bringing a greater number of Villages under a
"Meerassidars and Ryots refused to receive Puttaha was between 30
"and 40, whereas in the Fusly under review 1,177 out of the 1,193
"villages contained in the District were settled Ryotwar and the usual
"puttaha distributed by the Collector leaving only 16 in which it was
"under Aumanie and seven were rented in consequence of the
"Meerassidars refusing to receive Puttaha on the terms proposed by

"The season of Fusly 1242 is represented as having been un-
"favorable to the cultivation of both the wet and the dry lands of
"the District, but more especially to the latter." "The wet cultivation
"in the Conaud Talook suffered materially at the early part of the
"season from the unusual height to which the river rose in July which
"hooded the cultivated lands of several villages, and continuing for
"15 days destroyed the young crops. In November the river was
"again very low in consequence of which, and of an almost entire
"failure of the Monsoon, some of the 1st crops and the greater por-
"tion of the 2nd crops perished for want of water. The lands* border-

"The distress occasioned by the long continued drought of Fusly
"1242 was most severely felt in the Dry Villages of the wet Talooks
"and in the 4* Dry Talooks. "A great number of the inhabitants
"of those parts being obliged to quit their villages and resort to places
"where water could be procured to drink." The letters noted in the
"Margin which are reports submitted by the Collector at the request
"of the Board at different intervals in the course of the Fusly under
"review contain detailed accounts of the effect of the season upon the
"District generally and more particularly as regards the state of the
"last mentioned portion of it."

	Decrease.	Rs.	A. P.	Increase.	Rs.	A. P.	Fusly 1242.	Rs.	A. P.	Fusly 1241.	Rs.	A. P.	Talooks.
Conaud	20,451	11 4	...	...	2,32,213	2 4	...	2,52,661	13 8	...	...	...	Conaud
Vitticutty	3,608	1 3	...	...	1,42,864	3 7	...	1,46,472	4 10	...	...	...	Vitticutty
Moosery	2,271	2 8	...	...	1,18,526	8 2	...	1,20,797	10 10	...	...	...	Moosery
Laulgoody	3,155	12 9	...	...	2,60,142	0 0	...	2,63,297	12 9	...	...	...	Laulgoody
Total Wet Talooks	29,486	12 0	...	...	7,53,745	14 1	...	7,83,232	10 1	...	...	...	Total Wet Talooks
Torriore	22,510	11 4	...	...	2,03,414	14 8	...	2,25,955	10 0	...	...	...	Torriore
Oodiarpollum	12,818	0 5	...	...	96,199	3 3	...	1,09,017	3 8	...	...	...	Oodiarpollum
Arialore	12,318	11 10	...	...	1,04,173	3 11	...	1,16,431	15 9	...	...	...	Arialore
Volcondapooram	11,293	8 10	...	...	96,833	10 11	...	1,08,127	3 9	...	...	...	Volcondapooram
Total Dry Talooks	58,941	0 5	...	...	5,00,651	0 9	...	5,59,592	1 2	...	...	...	Total Dry Talooks
Grand Total	88,427	12 5	...	...	12,54,396	14 10	...	13,42,824	11 3	...	...	...	Grand Total

"The abovementioned decrease of Rupees 88,427-12-5 is the net result of additions on Statement No. 1.

	RS.	A.	P.
Col. 2 Settlement of Fusly 1241	13,42,824	11	3
" 33 Total increase in Fusly 1242...	65,511	9	9
" 34 Gross settlement of Fusly 1242	14,08,336	5	0
" 66 Deduct remissions &c.	1,53,939	6	2
Net Settlement of Fusly 1242	12,54,396	14	10

"various accounts to the Jummah of Fusly 1241
 "to the amount of Rupees 65,511-9-9 and de-
 "ductions on similar accounts to the amount of
 "Rupees 1,53,939-6-2 the particulars of which
 "are shewn in the statement annexed to para 9
 "and a detailed explanation of each item given in
 "the 10th para of the report under consideration."

"There was a net decrease in the whole Nunjah cultivation of Fusly 1242 below the previ-
 Col. 178, Stat. A. "ous year of 2,519 Cawnies of which Cawnies 1,115 was in the wet
 "and Cawnies 1,404 in the Dry Talooks. There was a net decrease
 "of Ayen Poonjah cultivation of Cawnies 6,299 and of Bagayet Cawnies 144. In the 1st crop
 "cultivation under Tanks the increase of 476 Cawnies beyond the cultivation of the previous
 "year in Arialore while in every other Talook there was a decrease [excepting Laulgoody in
 "which the increase was 25 Cawnies only] is remarkable; it appears however, there was in this
 "Talook a more considerable falling in the 2nd Crop cultivation under Tanks than in the other
 "Talooks viz. from Cawnies 916 which was the extent of cultivation in Fusly 1241 to Cawnies
 "198. The Board will be glad to receive an explanation of the reason of the large increase in
 "the 1st Crop Cultivation under Tanks of the Arialore Talook and the falling off in the 2nd Crop
 "Cultivation in the same Talook to so much greater an extent than what occurred in the other
 "Talooks. The Nunjah land cultivated in this Talook appears to consist entirely of 1st class land."

"The total Poonjah cultivation exclusive of that held on Putcut, and of Tope was Cawnies
 Col. 310. "1,34,731 being less than of the previous fusly by 6,151 Cawnies. In
 "the Putcut Poonjah there was a small decrease of 148 Cawnies con-
 "fined to the wet Talooks. There appears to have been no Poonjah land held on this tenure in
 "the dry Talooks except in one, that of Woodiarpolliem to the extent of 95 Cawnies."

"The cultivation of the Teerwaput Baghayet was carried on nearly to the same extent as in
 "the previous Fusly."

"The Baghayet lands held on Putcut for the greater part derived their supply of water
 "from Rivers, the extent of cultivation under wells is comparatively trifling while on the other
 "hand the greatest proportion of Baghayet land held Teerwaput is irrigated by wells. Out of
 "11,525 Cawnies of the latter, Cawnies 9,134 were cultivated under Wells. Of the Putcut
 "Baghayet out of 9,521 Cawnies 8,540 was under River irrigation."

"The additions to the Settlement of Fusly 1241 on account of lands which were uncultivated
 Increase Cultivation. "in that Fusly but brought under cultivation in the succeeding year
 RS. A. P. "amounted to Rupees 31,748-11-3 of which 9,467-1-1 was in the wet
 Poonjah & Ba- "Talooks and nearly half in the Vitticutty Talook only and Rupees
 ghayet ... 23,140 8 9 "22,281-10-2 in the dry Talooks chiefly in Torriore and Arialore.
 Nunjah ... 8,608 2 6 "The assessment on the net extent of new land brought into culti-
 31,748 11 3 "vation from waste in Fusly 1242 more than in the previous Fusly was Rupees 8,766-3-3"

	Rs.	A.	P.
Viz. Fusly 1241	22,982	8	0
" 1242	31,748	11	3
Difference	8,766	3	3

"It is satisfactory to observe that 23,140-8-9 of this is the amount of assessment on 9,14,759
 "Cawnies of Poonjah and Baghayet cultivation in the Dry Talooks which had been relinquished

"in Fusly 1241 in consequence of the abolition of the Putcut system but which were in fusly
 "1242 taken up by other ryots. The increase on account of Nunjah cultivation amounted to
 "Rupees 8,608-2-6. In this is included Rupees 1,705-10-1 being the full amount of assessment
 "on 358-20-2 Cawnies of Nunjah land in the Cuttalay Mahanum which were deducted from the
 "settlement of Fusly 1241 but brought to account in the subsequent year half the assessment
 "upon a portion of which (148 Cawnies) is stated to have been deducted in the accounts under
 "the head of Iwaiz Cummee, the Collector having allowed the Ryots to cultivate that portion
 "with Poovashee crops paying only half the fixed Nunjah turm teerwa rather than allow it to
 "remain altogether waste which they would otherwise have been obliged to do owing to the
 "failure of water in the Ameravutty river. The Collector here states "that he assessed these
 "148 Cawnies with half Nunjah teerwa but from his remarks on the deduction for Iwaiz Cummee
 "the Board are led to infer that it was the Poonjah assessment that was collected, inasmuch as
 "the deduction made is stated to have been the difference between Poonjah and Nunjah Teerwa.
 "Now the average Teerwa per Cawney of the best Poonjah land in this Talook is Rs. 2-2-10.
 "The average Nunjah assessment per Cawney on the whole Nunjah cultivation of the Talook is
 "Rupees 9-6-6, the half of which is Rupees 4-11-3. It should however be stated that the average
 "per Cawney on one crop land irrigated by rivers is 5-7-1 and it may be that the assessment fixed
 "on these 148 Cawnies had reference to this average but in such case there is still a considerable
 "difference. The Board request the Collector will submit an explanation on the subject."

"In the amount of increase under the head of Cowle teerwa Jastee is included a sum of
 Rupees 60-11-8 which the Collector states to be the difference between
 Para 10. "the teerwah paid prior to Fusly 1242 on 173 Cawnies of land grant-
 Explanation of Item No. 9. "ed at a reduced teerwah on Cowle 15 years ago and the full assess-
 "ment which should have been levied at the expiration of the Cowle
 "period for which the privilege was granted."

"The other items of increase do not appear to require particular notice with the exception
 * Stat. 1, Col. 24. "of the explanation which the Collector has given regarding the
 Para 9, Item 14. "increase under the head of Nadaneervary, amounting to Rupees
 Meaning a tax of certain "1,974-10-11* included in the last item of Soornadayem Nada-
 number of fanams per Cawney "neervary the Collector states has hitherto only been levied on
 on land watered from sources "Nunjah lands watered from Tanks repaired by the sirkar. If
 kept in repair by the sirkar. "Poonjah lands are so watered they are assessed as Nunjah turm Poonjah, but no Tax is
 "Poonjah lands are so watered they are assessed as Nunjah turm Poonjah, but no Tax is
 "collected for the water. In the present instance it appears that the increase under the
 "head of Nada Neervary was occasioned by the Collector having ordered that tax to be levied
 "on certain Poonjah lands watered from Sirkar tanks instead of assessing them at the Nunjah
 "turm Poonjah teerwah. The Collector seems to have been prompted to extend to the Ryots
 "this indulgence as they derived no additional advantage from the water than that of bringing
 "their Poonjah crops to maturity. Under such circumstances the Board think the imposition of
 "the Nada Neervary was sufficient, the Board could have wished however that the Collector had
 "stated what the difference between this tax and the Nunjah turm Poonjah assessment on this
 "land amounted to."

"The total amount of the deductions from the gross Jummah of Fusly 1242 as before stated
 Deductions. "was Rupees 1,53,939-6-2 of which Rupees 84,325-5-5 were deducted
 RS. A. P. "at the time of forming the Settlement and Rupees 69,614-0-9 subse-
 Stat. 1, Col. 60. 84,325 5 5 "quently. The principal item included in the former sum is Rupees
 " 65,614 0 9 "69,852-5-2 on account of lands thrown out of cultivation in Fusly
 Total... 1,53,939 6 2 "1242 in consequence of the adverse nature of the season. In the
 Statement No. 1. "last mentioned sum is included Rupees 7,960-8-9 deducted on account
 Col. 35 ... 1,254 11 0 "of lands left waste in consequence of the death* and emigration† of
 " 36 ... 16,705 13 9 "ryots. This throwing up of land appears to have prevailed greatly
 7,960 8 9

"more in some Talooks than in others. Of the waste land of dead ryots namely Rupees 1,254-11-0 Rupees 1,176-8-11 was in the dry Talooks and 78-2-1 in the wet, and even in the dry Talooks more than half of the whole was in the one Talook of Torriore. Again as regards the waste land of absconded ryots amounting to Rupees 6,705-13-9 Rupees 5,113-14-10 was in the dry Talooks of which nearly half viz. 2,293-4-0 is in Torriore. The waste land of absconded ryots in the wet Talooks was 1,591-14-11 and it is remarkable that in Lalgoody it is nearly three times as much as in any one of the other Talooks. The Board request the Collector will explain the reason of the 2 Talooks of Lalgoody and Torriore having been so peculiarly affected by deaths and emigration. The Board observe that of the land deducted on account of Putcut Nadar in the dry Talooks amounting to 45,702-13-3 one third was in Torriore. With reference to what is on record as to the relative assessment of the dry Talooks and adverting to what the Board believe is the case that the Torriore Talook is from its vicinity to the Hills better irrigated and better supplied with wells than any other of the dry Talooks, and to the Jummahbundy report of Fusly 1236 from which it would appear that the assessment is comparatively very low and the soil far superior to that of any other of the dry Talooks. The Board think the results above exhibited appear remarkable and seem to require explanation."

"The explanations given by the Collector regarding the other items of remission made at the Jummahbundy do not appear to require further notice."

"The deductions made after the settlement was concluded under the head of Iwaiz Cummee,

Deficiency of produce.
Statement 1.

	RS.	A.	P.
Col. 62 Amany Iwaiz Cummee	3,796	3	6
" 63 Shavee	63,049	3	0
" 64 Tolady Iwaiz Cummee	2,712	10	3
" 61 Shotriumdars	56	0	0
	69,614	0	9

"Shavee &c., amounted to Rupees 69,614-0-9

"as shewn in the annexed Memorandum. There

"appears to be a discrepancy in the first item

"between the amount entered in the accounts

"No. 1 and the explanation given in the body

"of the Collector's report. In the latter it is

"stated that the deductions on account of Iwaiz Cummee were as follows."

	Rs.	A.	P.
Decrease below the Turm Teerwa in the rent of 7 Villages watered from the Elundavoytoley Nullah	2,541	12	7
Decrease in the outturn of 2 Aumanie Villages	79	2	0
Difference of Teerwah on certain lands in the Cutlay Mahanum	426	12	1
Moonasil Cummee (Discretionary remissions)	284	5	9

"The total being Rupees... 3,332 0 5

"instead of Rupees 3,796-3-6 as stated by the Collector and entered in statement No. 1. The

"Collector will be pleased to explain this discrepancy. On account of Shavee the Collector

"states that he deducted for Nunjah Crops destroyed Rupees 56,965-2-7 and Rupees 5,572-5-7

Nunjah ... 56,965 2 7 "on account of Poonjah crops destroyed in the Talook of Oodiarpollium

Poonjah ... 5,572 5 7 "the total being Rupees 62,537-8-2 making with the deductions for

62,537 8 2 "Russooms &c., a total sum of Rupees 63,049-3-0."

"Mr. Blair employed separate Ameens to frame the shavee accounts and the measure seems to have been attended with the best effect, their accounts having exhibited a less extent of shavee than that given in by the Curnums, of Cawnies 1841. Mr. Blair does not state whether he called upon the Curnums of those Villages where any material difference occurred to give an explanation of the difference but they have no doubt he did so where necessary. The whole Nunjah Shavee as before stated amounted to Rupees 56,965-2-7 upon Cawnies 10,674. "The proportions were on the"

1st Crop	...	...	...	Rupees. 44,013 11 10
2nd Crop	...	...	...	" 12,951 6 9
				56,965 2 7

"The remission on the 1st crop was nearly equally divided between the wet and dry Talooks, in the former the amount having been Rupees 22,100-2-1 in the latter 21,913-9-9. The remission on the second Crop in the wet Talooks amounted to Rupees 12,647-4-4 and in the dry to Rupees 304-2-5."

"The Collector states that he found it absolutely necessary in one Talook* to give remis-

*Woodiarpollium.

sion on Poonjah crops as the ryots were in very impoverished

circumstances; the amount of remission so granted was Rupees

"5,572-5-7 upon an extent of Cawnies 861-45-5."

"The Board feel assured that this remission would not have been granted by Mr. Blair unless indispensable, at the same time it would have been satisfactory to them if he had entered into a fuller explanation on the subject. It would have been satisfactory to know the causes which had brought the Ryots of this Talook to a condition which required a remission which was not extended to the other dry Talooks and they request that he will now furnish explanation on this point."

"The Board request the Collector will explain the entry of 56 Rupees which is brought to account as an item of increase under the head of shotrium deducted last year and which is again deducted in Fusly 1242 and entered under the head of deductions."

	RS.	A.	P.
Demand	12,54,396	14	10
Collection	12,05,583	2	9
Balance	48,813	12	1
Collected to the 9th Oct. 1833	33,136	2	11
	15,677	9	2

Demand Collection and Balance Stat., 11th July, in Cons., 18th Augt. 1834. Stat. 1 Col. 15.

"The Collections within the fusly on account of the current demand amounted to Rupees 12,05,583-2-9 leaving a balance of Rupees 48,813-12-1 outstanding, of which Rupees 33,136-2-11 had been collected previously to the date of the Collector's report and Rupees 12,000 were expected to be realized by the end of December. It appears from the Demand Collection and Balance Statement from 1st to 11th July last that the balance on account of Fusly 1242 has been reduced to Rupees 4,320-1-6."

Old Balances.

Stat.No. 3.	Demand.			Collection.			Balance.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
F. 1236 to 1240	39,241	12	10	8,067	12	11	31,173	15	11
Fusly 1241 ...	1,33,348	2	5	1,11,263	15	6	22,084	2	11
	1,72,589	15	3	1,19,331	12	5	53,258	2	10

*Stat. 6. Col. 20.

†Col. 24.

"The annexed Memorandum shews the Demand, Collection and Balance on account of arrears outstanding at the commencement of Fusly 1242, for preceding Fuslies from Fusly 1236 to Fusly 1241 inclusive. The Balance being Rupees 53,258-2-10 of which Rupees 37,484-2-3* are classed as recoverable and Rupees 15,774-0-7† as irrecoverable."

"Of the recoverable portion the Collector stated that he expected to realize Rupees 31,428-2-4

Recoverable portion of Balances for Fuslies prior to Fusly 1242. 37,484-2-3.

From the Collr., 31st Augt. 1833, in Cons., 12th Sept.

"in the course of Fuslies 1243 and 1244 and the remainder Rupees 6,055-15-11 by the sale of the lands belonging to the Meerassidars

by whom it is due. It appears from the statement of lands submitted by the Collector that this sum comprises many items of very

inconsiderable amount for the collection of which the Board would

be unwilling to sell the property of Meerassidars unless in cases in which they may have shown

"a decided intention to evade payment of their dues to Government. The Collector is requested therefore to endeavour if possible to make such arrangements with the defaulters as may obviate the necessity of having recourse to so severe a measure."

"In Statements 4 and 5 are exhibited the particulars of the balance of Rupees 15,774-0-7			"classed as irrecoverable of which Rupees		
Irrecoverable balances Rs. 15,774-0-7.			"9,149-10-7 appear to be outstanding against		
Statement No. 4.	RS.	A. P.	"Ryots who are either dead, or have absconded,		
Amount classed as Irrecoverable	12,174	9 2	"or are utterly unable to make good the demand		
Deduct due by R. Vencatashien	3,302	5 7	"against them, and under these circumstances		
Recommended to be remitted	8,872	3 7	"the Board resolve to recommend that this sum		
Statement No. 5.			"may be written off from the accounts. The		
Amount classed as Irrecoverable	3,599	7 5	"remainder consists of the two items entered in		
Deduct due by Meerassidars of Cuttalay Mahanum	3,322	0 5	"the annexed Memorandum. The remission of		
Recommended to be remitted	277	7 0	"which the Board do not think it requisite to		
Total recommended to be written off	9,149	10 7	"recommend at present."		

"The first of the abovementioned two items is stated to consist of a balance due for fusly
 Para 15. "1240 on account of 6 Villages in the Moosery talook managed by
 * Memo. In this the balance is stated to be ... 3,342 14 10
 In Stat. 4 it is ... 3,302 5 7
 No. 7. "Agents on account of the Minor son of the late Meerassidar Royapollum Vencatashien who died in fusly 1235. The Collector submits an* account of the produce of these Villages for the fusly in which the balance occurred prepared by his predecessor, but it does not appear from what sources the information was derived upon which that account was made.
 "It shows moreover only the resources of the villages for the particular year in which the produce failed and there is nothing to prove that the proprietor might not have been able from the surplus of other years whether prior or subsequent to Fusly 1240 to make good the deficiency of that one bad year. The Board think that the demand against these Villages should be allowed to lie over for the present and they doubt not that the balance may be eventually collected."

"The other item amounting to Rupees 3,322-0-5 stands against certain Meerassidars in the Cuttalay Mahanum, who refused to receive Puttahs for Fusly 1241 in the hopes of forcing the Collector to keep their Villages under Aumanie. The balance is in fact the difference between the fixed Turm Teerwa which the Meerassidars ought to have paid and the amount actually realized by the sale of the Gross produce after deducting 35 per Cent. for expenses of cultivation which was the mode in which the Collector was obliged to make the settlement of these lands. Before they recommend that this balance should be remitted the Board wish to be informed whether the Meerassidars agreed at the time of the Jummahbundy to cultivate on the Turum rates and afterwards refused to receive their Puttahs, or whether they refused altogether in the first instance. In the former case they cannot be considered entitled to indulgence unless under particular circumstances. On this point the Collector is requested to furnish further information."

"The subjoined comparative statement shews the total demand on account of the land and Extra sources of Revenue for Fuslies 1241 and 1242 and exhibits a decrease of Rupees 80,603-9-11 being the result of a Gross decrease of Rupees 88,427-12-5 in the settlement of the land revenue and an increase of Rupees 7,824-2-6 in the demand on account of the Extra Sources."

Items.	Gross Revenue of Fusly 1241.		Gross Revenue of Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Land Revenue	13,42,824	11 3	12,54,396	14 10	...	...	88,427	12 5
Sayer	1,96,220	0 0	1,99,740	0 0	3,520	0 0	...	...
Abkary	18,000	0 0	19,070	0 0	1,070	0 0	...	...
Sundry Small Farms &c.	3,338	13 10	3,341	13 7	2	15 9	...	...
Moturpha	11,889	9 10	12,116	14 3	227	4 5	...	...
Stamps	15,652	15 8	18,656	14 0	3,003	14 4	...	...
Total...	2,45,101	7 4	2,52,925	9 10	7,824	2 6	...	...
Grand Total...	15,87,926	2 7	15,07,322	8 8	7,824	2 6	88,427	12 5

"The observations of the Board upon the Collector's report regarding the management of the Extra sources of revenue in Fusly 1242 have been already recorded in separate Proceedings which have been communicated to Government and to the Collector."

"The total collections in Fusly 1242 from all sources, Current, Arrears and Extra, amounted to Rupees 15,78,896-8-7 and the charges exclusive of Tuccavee Pagoda and Mosque allowances, Pensions &c., to Rupees 1,53,323-6-7 being Rupees 9 11 1/16 per Cent. of the Gross Collections. In Fusly 1241 the total collections amounted to Rupees 15,44,314-4-2 and the charges to Rupees 1,48,722-5-11 bearing a proportion to the Gross collections of Rupees 9 10/16 per Cent."

"The Board request that the Collector will in future forward a Mahratta statement corresponding with the English statement A and that he will furnish one for Fusly 1243; his report on the settlement of that year having been already sent in."

"The Collector's settlement of the District for the Fusly which has been reviewed appears to the Board to have been framed with judgment and discretion. He seems to have given due consideration to the pressing nature of the season upon the Ryots' resources and at the same time by the measures he adopted to have prevented abuse, and the Board have the pleasing duty of recording their entire satisfaction at the manner in which the public revenues have been administered by him during the past Fusly."

"Resolved that a copy of these Proceedings be forwarded for the information of Government."

404. A copy of the foregoing Proceedings was transmitted to the Collector on the 29th November.

RELATIVE TO AN IMPROPER DIVERSION OF THE WATER OF CAVERY BY THE MOOTAH DAR OF
COOTOPOOTOOR SITUATED IN THE SALEM DISTRICT.

405. The following letter was addressed to the Chief Secretary to Government under date 5th June.

"I am directed by the Board of Revenue to request you will lay before the Governor in Council the accompanying letter from the Collector of Trichinopoly
To the Chief Secy. to Govt.,
in Cons., 5th June 1834.
31st March, in Cons., 10th April 1834.
"submitting copy of a correspondence which has passed between himself and the Principal Collector of Salem relative to what the Collector of Trichinopoly considers an improper and unwarranted diversion of the water of the Cauvery to his own lands by the Mootahdar of Cautoopotoor situated in the Salem District."

"This proceeding of the Mootahdar seems to have formed the subject of a correspondence last year between the two Collectors, but the question of right was not settled. There appearing but little prospect of a satisfactory adjustment of the dispute induced Mr. Blair on the present occasion to refer the matter for the Board's orders."

"The particular act complained of against the Mootahdar is his throwing a Corumboo entirely across the deep bed of the Cauvery and effectually preventing the supply of water to the circar villages lower down the river, and what is of equal consequence cutting off the influx of water to the Wyacondan channel which supplies the population and Troops in the town of Trichinopoly. As regards the cultivation in the Circar Villages the effect has been to preclude in some cases the cultivation of the 2nd Crop while in others it was totally withered and occasioned of course a loss of so much of the Government revenue. As regards the inhabitants and Troops, especially the Cavalry, it appears that the damming up the river by the Mootahdar occasioned great distress and difficulty in procuring water."

"The Corumboo formed by the Mootahdar is stated to be within the limits of the Trichinopoly District. Endeavours were made by Mr. Blair through the Principal Collector of Salem, in consequence of the distress felt by the Troops and inhabitants for water, to prevail upon the Mootahdar to cut the Corumboo that a supply of water might pass down the river, but they were ineffectual, the Mootahdar stating that he would only do so if ordered by the Collector and that he should in such case receive compensation for the loss he might sustain. Mr. Blair sent his servants in consequence to cut the dam, but they were deterred from carrying his orders into effect by the Mootahdar assembling a large body of armed men with the intention of opposing by force any attempt they might make to carry Mr. Blair's instructions into effect."

"The Mootahdar justifies his act on the ground of established usage; in this he appears to be supported by the Revenue authorities in Salem. Mr. Ogilvie the Sub Collector personally inspected the spot, and he states that his enquiries confirmed him in the opinion that the privilege claimed by the Mootahdar did exist. "Such a privilege, he observes, being by no means either singular or prohibited by Law or Custom to the contrary as other Landholders higher up the river have for a length of time uninterruptedly exercised a similar right and the law (he believes) and the general usage of the Country favor such claims in priority to the use of the water."

"Mr. Blair on the other hand avers that the Mootahdar possesses no right to throw his Corumboo entirely across the river and thus dam it up to the entire exclusion of the Villages situated below it. He contends that the Mootahdar is only privileged to form a Corumboo

"which at the same time that it will secure to him his proper share of the water will allow of the remainder passing to the Villages situated lower down. This is stated to be the practice where Corumboos are erected in the Circar villages both in the Trichinopoly and Tanjore Districts. The sand banks of which they are formed are never raised so high throughout their whole length as entirely to obstruct the flow of a portion of water over certain parts of the bank and that wherever any of the lower channels are in want of water which can be spared from the upper ones an opening is made in one or more of them for four or six days as may be necessary and they are again closed."

"To these rules Mr. Blair is of opinion that the Cautoopotoor Mootahdar should be obliged to conform. He observes. "The Istimrar Sunnud gives him no peculiar privilege with regard to the retention of whatever quantity of water he can secure within his dam, and it seems most unreasonable that an individual paying only about 16,000 Rupees annual rent to the Government should have the power of keeping the complete command of the water in the Cauvery after it reaches his lands at the most critical period of the season for the 2nd crops in this District."

"The Civil Engineer personally inspected the spot and found the Corumboo "carried up far beyond the limits of the Mootahdar's Village and extended quite across the deep channel of the river above the Circar Village of Vuvundoor."

"The simple question in this case is the right of the Mootahdar to form a Corumboo different from what is formed in the other parts along the Cauvery and by thus damming up the stream appropriate to himself the whole quantity instead of his due proportion. The Sub Collector of Salem states that there are five other similar Dams higher up the river but the Board entertain great doubt upon this point. If it were so it does not appear how any water could reach the Corumboo made by the Mootahdar of Cautoopotoor. If the Corumboo formed by him precludes, as it appears to have done, effectually the passage of the water to villages lower down the river, it seems remarkable that the Corumboo of others situated higher up the river if similar to his should not prevent his getting any."

"There is great reason to believe that the Mootahdar does not possess the privilege he lays claim to, and that by having used this asserted privilege he has appropriated to himself more water than he was entitled to, occasioning a proportionate deficiency of it to the Circar villages."

Cawnies 1,200.
"His Nunjah cultivation has increased to the extent of 10,000 Cawnies beyond the quantity* of Nunjah land formerly entered in the accounts when he got possession of the Mootah. His Nunjah cultivation has nearly doubled, and this could only have been effected by an increased supply of water. The Nunjah land entered in the former accounts is stated to have been watered partly by a river channel and partly by a Tank. The Civil Engineer reports "that since that time the Mootahdar is said to have cut the Bund of the Tank and waters the land under it and also its bed from the river channel which he has further extended and carried over the Kurreepotamaur from the Annicut marked D. (in his sketch) which belongs to the Circar and formerly was the means of conducting the whole of the water of that river to the lands of the Circar Village of Nuttum. By these means he has increased his Nunjah lands to about 2,200 Cawnies and of course takes an increased quantity of water on that account."

"Upon an attentive consideration of all the circumstances, the Board are of opinion that the privilege claimed and exercised by the Mootahdar is not as yet substantiated. They coincide with Mr. Blair in thinking that he should be made to conform to the rules in regard to forming Corumboos which obtain in the Government villages in the Trichinopoly and Tanjore Districts. It appears to the Board that Regulations XII of 1816 and V of 1822 do not provide for such a

"case as the present and the only mode of amicable adjustment is by the appointment of Arbitrators or by the Head Assistants of the two Districts of Salem and Trichinopoly with the Civil Engineer of the Division meeting on the spot and settling the question. This mode of adjustment however will be ineffectual unless the Mootahdar gives his written assent to abide by their decision. From the manner in which he has hitherto conducted himself in the affair, the Board are not sanguine that he will acquiesce in such a proposal. It should however in the first instance he tried, and if it fail, it appears to the Board that the only course left is for the Collector of Trichinopoly, within the limits of whose District the Corumboo is situated, to act as Magistrate under the provisions of Clause III, Section LI, Regulation XI 1816 if he is satisfied that the water is improperly diverted by the Mootahdar and that he is, as he shewed himself to be on the former occasion when Mr. Blair sent his people to cut the Corumboo, prepared to resist by force any attempt to oppose his orders. Any resistance in such case can be effectually punished under the provisions of that Regulation. The Mootahdar would probably put the case into court and this if he continues to adhere to the right which he at present claims would perhaps be rather desirable than otherwise. His exercising the privilege he lays claim to is most detrimental to the Government revenue in Trichinopoly and in a season of a scarcity of water most distressing to the population and Troops in the Town of Trichinopoly whose supply of water is thus either entirely cut off or very considerably diminished."

"The Civil Engineer has suggested a plan for settling the question viz. "to cut a channel from Varuvanoor through the Circar Villages to the North and East of the Mootah by which the just proportion of the water of the Cauvery might be carried into the river again below the Mootah and only so much left as was considered fair." The Civil Engineer states that the expense would not be considerable, but altho' this might prevent further question about the Corumboo it would give rise to another equally difficult of adjustment and in which the Mootahdar might perhaps justly consider himself the aggrieved party. He might, the Board think with reason, urge that the Government had no right to cut a new channel for the express purpose of taking from him what he would assert to be his due quantum of water and such a plea would probably tell in his favor if he prosecuted the Government for compensation for loss incurred in consequence."

"The question is one of great difficulty and the Board have therefore thought it right that it should be submitted for the final orders of Government."

In Cons., 19th June 1834. 406. The following Extract from the Minutes of Consultation was received from Government under date 17th June.

"This case appears clearly to fall within the scope of Clause 3rd Section LI Regulation XI of 1816. It is alleged that the Mootahdar has constructed a dam in an unusual manner whereby the water of the Cauvery is prevented from passing down in the same quantity or proportion as heretofore to the great injury of the inhabitants of the Villages situated below. The question is one of custom and usage, which should be determined in the first instance by the Magistrate within whose jurisdiction the place lies. If he is satisfied that the Mootahdar has raised the dam higher or extended it to a greater length or in any other way altered it for the purpose of more effectually drawing off the water to his own lands and consequently diminishing the supply to the Villages below it is clearly his duty not to allow the work to remain but to open the Channel sufficiently to permit the usual quantity of water to pass down. If the Mootahdar is dissatisfied with the order of the Magistrate he will be at liberty to seek redress from any competent Jurisdiction."

407. A Copy of the foregoing correspondence was transmitted to the Collector of Trichinopoly on the 19th June.

RELATIVE TO THE RECOVERY OF RENT FROM LIEUTENANT BROWN DUE TO GOVERNMENT FOR FUSLY 1242 ON CERTAIN LAND ATTACHED TO THE PREMISES PURCHASED FROM MR. A. F. GRANT.

408. The following letters were addressed to Government under dates the 5th May and 5th June.

"With reference to the 2nd para of the Extract from the Minutes of Consultation dated 3rd December 1833 I am directed by the Board of Revenue to request you will submit for the information of the Right Honorable the Governor in Council the accompanying communication from the Acting Collector of Trichinopoly relative to the recovery of rent from Lieutenant Brown of the artillery due to Government for Fusly 1242 on certain land attached to the premises purchased from Mr. A. F. Grant. The Acting Collector, it will be observed, omits to state whether or not application had been made to the Agents of Mr. A. F. Grant for payment of the rent due for Fusly 1241 as required in the concluding para of the Extract of Minutes of Consultation, but the Board have called his attention to it and will report the result as soon as received for the information of Government."

409. Under date 5th June we forwarded for the information of the Right Honorable the Governor in Council a letter from the Acting Collector of Trichinopoly from which it appeared that the Quit rent due by Mr. A. F. Grant on a quantity of land attached to his house at Trichinopoly for a part of Fusly 1241 was paid on demand by that Gentleman's Agent at Trichinopoly in November 1832.

MADURA.

RESULT OF THE EXAMINATION OF THE PEARL BANKS ON THE COAST OF RAMNAD.

To the Chief Secy. to Govt., In Cons., 23rd Decr. 1833. 410. The following letter was addressed to Government under date 23rd December 1833.

"With reference to Mr. Wheatley's letter of the 12th April last, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Acting Principal Collector of Madura from which it will be perceived that the Merchants of Keelakurry who first proposed to undertake the survey of the Oyster beds on the Ramnad Coast have declined to accede to the terms proposed by Government unless they have guaranteed to them the right of employing two Maunium boats in subsequent years whenever a fishery may take place."

"The Board consider this stipulation, which is calculated to ensure to the Merchants in perpetuity an advantage far beyond what was contemplated by Government, to be much more favorable than they have any reason to demand and they cannot therefore recommend that it be acceded to."

"A tender has been lately submitted thro' the Principal Collector by a different party by name Vurshy Ebroy Mercoy of Keela Kurry who proposes to undertake the Examination at his own expense and divide the produce of the fishery between the Government and himself in the proportion of 9/16 to the former and 7/16 to the latter. The Board recommend that this offer may be accepted and that the Principal Collector may be instructed to conduct the survey in the manner suggested in Mr. Wheatley's letter above referred to."

In Cons., 6th May 1834.

411. Under date 27th December 1833 the Government authorized the acceptance of the abovementioned offer of Vurshy Ebroy Mercoy of Keelakurry.

To the Chief Secy. to Govt.,
In Cons., 17th Apl. 1834.

5th in Cons., 17th Apl. 1834.

412. Under date 17th April we submitted for the information of the Right Honorable the Governor in Council the letter noted in the Margin from the Principal Collector of Madura, with its enclosure reporting the result of the examination of the Pearl Oyster banks on the Coast of Ramnad.

GRANT OF LAND FOR THE SUPPORT OF A CHOULTRY IN THE NELLA COTTAH TALOOK.

413. The following letter was addressed to Government under date 22nd May.

"I am directed by the Board of Revenue to request you will submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Madura, relative to a grant of land of the annual value of 60 Rupees for the support of a Chuttrum in the Talook of Nellacotta. As the sum expended in the building of this Chuttrum is only 350 Rupees the Board consider the proposed grant more than is required, but as it appears to be much used as a place of halt for Travellers and on the Principal Collector's strong recommendation they beg to recommend that a grant of waste of the annual value of 40 Rupees be made for the support of the Choultry."

30th May, in Cons., 2nd June
1834.

414. In reply we were informed that the Governor in Council authorized the grant of waste land assessed at 40 Rupees for the support of the Choultry alluded to above to be held free of tax so long as the Choultry is duly maintained.

415. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 2nd June.

ADJUSTMENT OF THE ACCOUNTS OF THE MADURA TREASURY AND CONFINEMENT OF BICCAJEE ROW LATE TREASURER.

416. The following letter was addressed to Government under date 13th March.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the late Acting Principal Collector of Madura containing the explanation called for by the Board in their remarks regarding certain sums retrenched from the accounts of the late Principal Collector Mr. Viveash from 13th July 1831 to 12th July 1832 on account of expenses for Fusly 1241 and to recommend that sanction may be granted for striking out from the accounts the items alluded to in paras 5 and 6 thereof amounting to Rupees 88-15-11 being the portion of the advances made to public servants up to Fusly 1241 which may be considered irrecoverable."

2,175 8 5
1,585 1 3

"The Acting Principal Collector will be instructed to take measures for the recovery of the items specified in Paras 3 and 7 of the letter now submitted which must stand as a retrenchment for the present."

417. The following letter was received from Government under date 21st March.

"I am directed to acknowledge the receipt of your Acting Secretary's letter dated the 13th Instant No. 100 and to state that before passing order thereon the Governor in Council desires, with reference to the proceedings of your Board dated 14th March 1831 of which an Extract was submitted on the 17th of the same Month, to have before him a full report of what has been done in order to the adjustment of the accounts of the Madura Treasury and to make up the deficiency which was discovered on the death of Mr. Peter, and a statement shewing the actual deficiency at present arranged under appropriate heads, and the assets available as a set off. The Governor in Council requests that the desired report and statement may be submitted as early as possible."

418. The following letter was addressed to Government under date 29th May.

"I am directed by the Board of Revenue to submit for the orders of Government the accompanying letter from the Principal Collector of Madura, reporting that the term of confinement of Biccajee Row the late cash keeper of the Madura Treasury will expire in July next and requesting instructions whether he is to be put in confinement as a Revenue Defaulter until the balance against him is paid or an engagement entered into to make over to Government any property he may hereafter become possessed of."

"Biccajee Row as the Government are aware was sentenced by the Circuit Court under Clause II Section XVIII Regulation IX 1822 to labor in irons for a period of 5 years. The amount of the embezzlement of which he was convicted by the Commissioner was Rupees 2,33,878. In his present letter Mr. Blackburne states that Rupees 1,23,057-9-1 only have been realized from the sale of his property and Bond Debts, leaving a balance still due of about Rupees 1,10,821. There appears to be a discrepancy in the statement here given by Mr. Blackburne of the sum realized from Biccajee Row's Estate and that stated to have been realized in Mr. Viveash's letter of the 12th May 1832. Mr. Viveash on that occasion forwarded an account shewing that the net proceeds had been Rupees 1,35,813-11-7. The Board will call upon the Principal Collector for explanation on this point but as in either case the amount still due by Biccajee Row will be very considerable it does not appear to the Board to affect the general question now submitted for the orders of Government as to the eventual disposal of Biccajee Row on the termination of his present sentence."

"Although Biccajee Row has been criminally prosecuted for his offence it is competent to the Government as will be seen on reference to the letter* noted in the margin to put in force against him the provisions of Section VI Regulation IX 1822 and to confine him in Jail as a Revenue Defaulter till the whole sum for which he is responsible has been made good. It remains for the Government to determine whether under all the circumstances of his case this course shall be pursued or not."

"The Board are inclined to think that it would not perhaps be advisable that Biccajee Row should be set at liberty till the accounts of the defalcations in the Madura Treasury have been finally adjusted, and that on the condition of giving every information in his power to the Principal Collector to aid him in this work he might be kept for the present in the Custody of peons in lieu of confinement in the Zillah Jail."

"The Board take this opportunity of acknowledging the receipt of Mr. Secretary Elliott's letter of the 21st March last requiring a full report of what has been done in order to the adjustment of the accounts of the Madura

"Treasury, with reference to the Board's Proceedings of the 14th March 1831. The information "called for in those Proceedings has not yet been furnished, but the present Principal Collector "has been requested to lose no time in making a final adjustment of the accounts in question "and his report when received shall be submitted with the least possible delay for the informa- "tion of Government."

In Cons., 9th June 1834. 419. The following order was passed by Government under date 6th June.

"The Governor in Council directs that Biccagee Row be detained in confinement as a Default- "ter after the termination of the period of imprisonment to which he was sentenced by the "Court of Circuit. The Board will exercise their discretion in ordering him to be detained in "the Custody of Peons or in Jail."

420. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 19th June with the necessary instructions on the subject.

Appointment. 421. Mr. J. Blackburne was appointed Principal Collector on the 14th March.

TINNEVELLY.

SETTLEMENT OF LAND REVENUE FOR FUSLY 1242.

422. On the 10th November we submitted to Government the following Extract from our Proceedings under date 30th October.

Proceedings, in Cons., 30th Octr. 1834. 'The Board proceed to review the report of the Collector of 'Tinnevelly on the Jummahbundy of the District for Fusly 1242.'

(Here enter 28th October in Cons., 11th November 1833.)

'The season of Fusly 1242 is stated to have been, with some exceptions, favorable through- "out the year and exceedingly good compared with the previous "Fusly. It appears to have been very favorable for the Carr cultiva- "tion. The Peshanum cultivation commenced in October with every prospect of a good harvest "but the failure of the periodical rains from the 15th November to the 11th December, a most "important period for the second crop cultivation, affected it materially. Rain fell however in "the latter end of December and brought down the rivers sufficiently to save the crops on their "borders and almost the entire loss therefore occurred in the cultivation of Poonacolum lands "which entirely depends on the falling rains.'

'The Gross and Net settlement exclusive of Peshcush shotriums, Hill rents and the fixed "rent upon lands held by Mr. Hughes compared with the previous Fusly was as follows.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Gross Settlement	10,39,656	1 5	13,74,656	7 7	3,35,000	6 2	...	...
Deduct on account of Pagoda Expenses & Maniums.	2,65,421	2 0	2,74,249	6 0	...	...	...	...
Net Revenue...	7,74,234	15 5	11,00,407	1 7	...	...	...	...
Deduct...	...	...	7,74,234	15 5	...	...	...	...
Increase of net revenue...	...	...	3,26,172	2 2	...	...	...	...

'The total land revenue of the District in the two Fuslies, Exclusive of Extra revenue was "as hereunder exhibited.'

Fusly 1241.

	RS.	A.	P.
Net Land revenue under management...	7,74,234	15	5
Shotriums	38,780	8	4
Hill rents	2,759	0	0
Mr. Hughes' lands	2,000	0	0
Total...	8,17,774	7	9
Peshcush	3,44,288	0	0
Total Land Revenue...	11,62,062	7	9

Fusly 1242.

Net Land revenue under management...	11,00,407	1	7
Shotriums	38,780	8	4
Hill rents	2,645	0	0
Mr. Hughes' lands	2,000	0	0
Total...	11,43,832	9	11
Peshcush...	3,44,288	0	0
	14,88,120	9	11
Deduct...	11,62,062	7	9
Increase in Fusly 1242...	3,26,058	2	2

'The Collector observes that there was an increase of 19,951-14-5½ in the Gross Cultivation "of Nunja in Fusly 1242 above that of the preceding Fusly. This "Nunja. "is a mistake and the statement given in the Margin to Para 3 does "not exhibit a correct account of the Cultivation in the two Fuslies. The extent of cultiva- "tion therein entered is not the Gross but the net cultivation of each year. The increase which "the Board would be led on a perusal of the Collector's report to suppose was an actual increase "in the quantity of land tilled is not so in fact, but almost entirely (nearly four-fifths) arises not "from increased cultivation but from a difference in the extent of land deducted from the gross "cultivation on account of drought. The Gross Nunjah cultivation was in

	No. of Villages.	S. Cottahs.
'Fusly 1241	1086	67,623 4 2
'Fusly 1242	1089	71,902 18 4
'Actual increase in Fusly 1242	...	4,279 14 2

'This increase in the Nunjah cultivation the Board do not consider commensurate with the "comparative advantages of the two seasons, Fusly 1241 having perhaps been the most adverse "season ever experienced in Tinnevelly and Fusly 1242 on the whole favorable. The actual "Nunjah land tilled in Fusly 1242 was less than that in Fusly 1240 "by S. Cottahs 9,496 and not 10,853-0-3¼ as stated in the report. This "falling off is attributed by the Collector to two causes. The extensive "cultivation of the Peshanum in Fusly 1240 from the favorable nature "of the season and 2ndly the loss in Cattle and Grain sustained by the Ryots by the adverse "season of Fusly 1241 which although Tuccavy was liberally distributed incapacitated them in "some measure from availing themselves fully of the good season of Fusly 1242. As regards the

'1st cause the Collector seems to have overlooked the fact that although the Peshanum cultivation of Fusly 1240 was unusually extended, that of the Carr was unusually limited; having been in fact confined to the lands dependent upon the Tambrapoorney river and even on those lands to much less than the usual extent. As to the second cause assigned by the Collector the Board have no means of judging with accuracy.'

Chains.
'There was a Gross decrease in the Poonjah Cultivation of 10,843 11/16. This was chiefly Poonjah. land on which the inferior Punjah Crops are cultivated which remain untilled from the failure of rain during the particular season of cultivation there was an increase of 4,937 39/64 chains of land on which the superior Poonjah crops are raised and bearing a higher assessment leaving the net decrease of cultivation Chains. 5,906 5/64 and a net increase of revenue of Rupees 5,070-11-0.'

'In Nunjah Mail Poonjah there was an increase of S. Cottahs 7,500-13 giving an increased S. C. assessment of 31,788-9-5. The Nunjah Mail Poonjah cultivation of Fusly 1242 exceeded that of Fusly 1240 by S. Cottahs 6,679. The great extension of this description of cultivation is very remarkable after the opinions recorded by Mr. Eden's Predecessors of the high rates of assessment on these lands. The Collector explains the increase to arise from a deficiency of the regular supply of water to the greater part of the Poonacolum tanks in some of the Talooks distant from the rivers on which account the Ryots preferred cultivating their wet lands under Poonacolum tanks with dry grain. The Collector states also that a succession of bad seasons had made the supply of water so uncertain that the Ryots were induced to dig wells to ensure a regular supply to the dry grains. The Nunjah land under Tanks appears therefore to a considerable extent to have been appropriated to the cultivation of dry grain; when there is an absolute want of water for the wet cultivation it is proper to encourage the cultivation of dry grain but it is not allowable in any other case. The Board are inclined to think that some portion of the Nunjah cultivated with dry grains might have been cultivated with wet and have paid a higher rate of assessment but that because the supply of water was stated to be uncertain the Ryots preferred cultivating dry to wet grain. The rains were favorable till the 15th November and the Board believe the Nunjah Mail Poonjah cultivation takes place nearly at the same period as the Carr cultivation. An extended cultivation of Nunjah Mail Poonjah bespeaks a deficiency of early rain which was not the case in Fusly 1242 and this cultivation is usually resorted to where there is an insufficiency of water for the Carr cultivation. Adverting to the diminished cultivation of Carr in Fusly 1242, compared with Fusly 1240, the favorable state of the season for Carr cultivation, and the large increase in Nunjah Mail Poonjah there appears to be some reason for thinking that much Nunjah land was appropriated to the cultivation of dry grains, for which there was a sufficiency of water at the time of cultivation for a wet Crop. If such were the case it is clear that the revenue must have proportionally suffered. If the whole increase in the Nunjah Mail Poonjah had arisen from the cultivation of Poonacolum lands after the season for wet cultivation had passed and there was no hope of raising a wet Crop it was proper to encourage it, but the Board do not understand such to have been the case. On the contrary it appears that in the Talooks of Tencasee, Nadoomandalum, Shenkerninarcoil and Calcaud in which the cultivation is chiefly dependant on Poonacolum Tanks the increase was only about 4,066 S. Cottahs out of 7,500 S. Cottahs the total increase. The Collector is requested to furnish explanation on the subject and to state the extent of Poonacolum lands so cultivated after the season of wet cultivation had passed and at what rate they were assessed.'

'There was a total decrease of S. Cottahs 452-2-5½ in Vampyre causing a decrease in the Jummah of Rupees 4,025-13-7; there is a further loss of 733-8-11 on account of the cultivation

of inferior produce making the total loss of Revenue under this head 4,759-6-6. The explanation furnished by the Collector of this decrease seems to resolve itself into a preference on the part of the Ryots to take to the cultivation of Nunjah where it is practicable instead of to Vampyre cultivation which requires more labor and Capital, is more complicated and affords less chance of a "good return." The Board are disposed to think the disinclination of the Ryots may possibly be owing in part to the existing state of the assessment on these lands which has been stated by a former Collector to be arbitrary in its amount and to have little or no reference to the quality of the soil. It will be the Collector's especial duty to give attention to the subject of the prevailing rates of assessment on Vampyre. The difficulty usually experienced in disposing of the produce of the Nunjah lands would suggest the expediency of rather encouraging the production of more valuable products such as Tobacco, Sugarcane &c. than giving the undue stimulus which from the Collector's report would appear now to operate in favor of Nunjah Cultivation.'

'It appears that 12 Villages which were under Aumany in Fusly 1241 were brought under the Woolungoo mode of Settlement in Fusly 1242 making the total number 930.'

Woolungoo Villages.

'The following statement exhibits the Gross and Net Settlement in the Villages in the two Fuslies.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nunjah Waraput ...	4,07,311	3 5	5,76,512	9 9	1,69,201	6 4	...	...
Patom lands ...	31,581	9 6	33,622	5 4	2,040	11 10	...	...
Nunjah Porooopoo ...	6,218	7 4	6,341	7 0	122	15 8	...	...
Nunjah Mail Poonjah ...	29,873	8 0	54,269	1 5	24,395	9 5	...	...
Vampyre ...	32,889	11 9	28,845	4 6	...	...	4,044	7 3
Poonjah ...	2,53,343	3 6	2,61,534	5 2	8,191	1 8	...	...
Nullavaree ...	10,608	9 0	13,250	13 11	2,642	4 11	...	...
Topes ...	1,03,379	13 6	97,584	15 3	...	...	5,794	14 3
Quit Rents ...	1,171	5 5	1,171	13 6	0	8 1	...	...
	8,76,377	7 5	10,73,132	11 10	1,96,755	4 5	...	...
Deduct Pagoda Expenses ...	...	...	1,20,699	10 9	...	...	...	...
Fixed Maniums ...	...	...	20,140	7 2	...	...	...	...
Variable Maniums ...	...	...	36,494	15 7	...	...	...	...
Remission established by Custom ...	...	...	14,712	1 0	...	...	...	...
Total Deduction...	1,86,310	11 0	1,92,047	2 6	5,736	7 6	...	...
Net Revenue...	6,90,066	12 5	8,81,085	9 4	1,91,018	12 11	...	...

'The increase of Revenue in the 918 Villages which were under the Woolungoo mode of settlement in both Fuslies was ... Rupees...1,82,952 12 4

'The increase in the 12 new Villages ... " ... 8,066 0 7

Total Rs...1,91,018 12 11

'The Board have taken occasion in a former part of these Proceedings to remark upon the 'general cultivation of the District in the Fusly under review. The 'gross cultivation* in the Woolungoo Villages of 1st Crop Nunjah was 'S. Cottahs 34,345 of which 21,522 was in the Collector's and 12,822 'in the Sub-Collector's Division, of the land cultivated in the former 'S. Cottahs 1,350 was remitted on account of drought, giving the per 'centage of $6\frac{1}{4}$ on the Gross cultivation, whereas of the extent of 'cultivation in the Sub-Collector's division the amount remitted was 'S. Cottahs 295 giving a per centage of $2\frac{1}{4}$. This great difference in 'the amount of land struck out in the two divisions requires to be 'more fully explained. It also requires to be explained why the 'extent of land remitted in Nadoomundalum was nearly four times as 'much as in any other Talook.'

Exclusive of Patom and Poroopoo.
Stat. C., Col. 4.

S. Cottahs.	
Nadoomundalum ..	803
Shunkerninarcoil ..	215
Calcaud ..	262

Stat. C., Col. 5.

'The cultivation of the 2nd crop was S. Cottahs 10,585 being in nearly equal proportions 'in the two divisions. On this there was no remission except in the two Talooks of Tencasee and 'Shunkerninarcoil and only to the extent of S. Cottahs 45-7-7 $\frac{1}{2}$. The total gross cultivation of 'the Nunjah including both crops was S. Cottahs 44,930-16-2 $\frac{3}{4}$.'

'The assessment on the total Nunjah land remitted on account of drought in these Villages 'was Rupees 17,834-12-11 of which Rupees 14,669-4-5 was in the Collector's and 3,165-8-6 in 'the Sub Collector's division.'

Fusly 1242...	...	34,345	'In fusly 1241 the cultivation of the 1st crop was S. Cottahs
" 1241...	...	32,423	'32,423 being less than that of Fusly 1242 by S. Cottahs 1,922. The
		<u>1,922</u>	'Cultivation of the 2nd crop in Fusly 1241 was 10,115, falling short
Fusly 1242...	...	10,585	'of the Cultivation of Fusly 1242 by 470 S. Cottahs. In these Villages
" 1241...	...	10,115	'therefore the increase in the Carr cultivation is not very remark-
		<u>470</u>	'able considering especially that it includes the cultivation of 12
			'Villages more than in Fusly 1241 to the extent of S. Cottahs
			'804-16 $\frac{2}{3}$."

'Of the 34,345 S. Cottahs shewn above as the total extent of the 1st Crop Cultivation 'S. Cottahs 1,645, omitting fractions, were remitted on account of drought. Of the 'remainder 32,699, no less than S. Cottahs 32,207 produced a full and S. Cottahs 492 a 'short crop.'

'In the Collector's Division out of S. Cottahs 20,172 land to the extent of 19,772 produced 'a full and 400 S. Cottahs a short Crop. In the 2nd crop cultivation out of S. Cottahs 10,585, 'Seed Cottahs 10,487 produced a full Crop. Under these circumstances the Board regret that 'Mr. Eden considered it necessary to grant the remission he did upon short produce without 'reference to the general outturn. He explains however that he had newly arrived in the Dis- 'trict and after full consideration of the subject deemed it advisable not to depart from the 'practice followed by his predecessors. It is obvious however that when so large a proportion 'of the land had yielded a full produce there could not have been a necessity for making re- 'missions upon short produce. It does not appear from the accounts whether the 10 per cent. 'gain by price was allowed or not in the Villages in which remission was given for short pro- 'duce; the Collector will be pleased to furnish information on this point.'

'The total extent of land which yielded short produce was S. Cottahs 545-0-7 of which the 'Woolungoo standard produce was Cottahs 4,497-12-1 $\frac{1}{2}$ and the Mailwarum 2,293-12-5 $\frac{1}{2}$. Of this

'Mailwarum Cottahs 2,119-4-7 $\frac{1}{2}$ valued at Rupees 5,633-3-2 was remitted. The teerwa on these 'lands was 6,087-13-10 of which remitted ... 5,633 3 2

Stat. 7.	'Assessed	...	454 10 8
			<u>6,087 13 10</u>

'Of the amount remitted Rupees 3,112-1-1 was on account of land which had not yielded 1/16, 'and Rupees 2,521-2-1 on land of which $\frac{1}{4}$ th produce only had been realized. The total amount 'of remission granted for lands on which the crops entirely perished and for short produce was '23,468-0-1. Every care seems to have been taken to ascertain the accuracy of these accounts 'before the remission was allowed.'

'It is obvious that the mode in which the Woolungoo settlement has hitherto been con- 'ducted in Tinnevely is not in fact much better than an Amany Settlement. The only advan- 'tage it possesses is to secure in a bad season on the actual extent of the whole cultivation a 'rate of average produce, but this advantage is in a great degree lost by remission being granted 'at the Village average on all lands on which the crops have perished, by which Government give 'up more than they ought on the lands on which remissions are granted and receive less for 'some of those which produce crops, the former being in the common course of things the inferior 'and low assessed lands and the latter usually the best lands in the Village. The Woolungoo 'settlement in Tinnevely is made upon the actual extent of cultivation be it what it may. This 'actual extent of land moreover is assessed at an average produce of 7 years so that in the best 'years Government secure only an average revenue on the actual extent of cultivation, while the 'excess goes to the Ryots. It is wholly inconsistent with the principle of a Woolungoo settlement 'to assess the Village average on the actual extent of cultivation in each year, and such a practice 'is totally different from the principle of the Woolungoo settlement in Tanjore. It is obviously 'necessary in the Wolungoo settlement that there should be a standard extent of cultivation as well 'as a standard price and produce. No remission should be given on lands which fall short of the 'standard amount of cultivation unless, as is the practice in Tanjore, the produce on the whole 'land falls 30 per Cent. below the Woolungoo standard in which case the Ryots should have the 'privilege of claiming a division of the crop. Any extent of land cultivated beyond the standard 'should be additionally assessed at the rate of the village average. These principles should be 'adopted in future till such time as the field assessment on the Nunjah lands has been intro- 'duced. The first step which the Collector should take is to strike an average of the extent of 'cultivation during the 7 years on which the Woolungoo Grain standard was fixed, and which 'will be a matter of no difficulty. The Collector should bear in mind that where the Ryots 'have once adopted the Woolungoo mode of settlement it is not at their option to revert to 'Aumany. The Board believe it has been the practice to allow this but the consequence is 'most prejudicial to the Government, for the Ryots where there is a prospect of a good season 'agree to the Woolungoo whereby the Government secure only an average revenue and when 'there is a prospect of a bad season they choose Aumany whereby the Government become the 'sole sufferer. The Collector should also bear in mind, with reference '4th in Cons., 4th July 1833. 'to the Board's Proceedings of July 1833, that in Amany Villages the 'Mailwarum is to be increased 5 per cent. as is the practice in Tanjore.'

'The standard Jummah amount of the Nunjah Waraput lands of the Woolungoo villages 'was 5,47,156 $\frac{1}{2}$ %. The Current prices exceeded the standard prices in

Stat. C., Col. 31.	'all the Talooks except those of Streevygoontum and Calcaud, in the
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'former of which it was lower by 1 $61/64$ per cent. and in the latter 5 $43/64$ per cent. In the 'other Talooks the increase of the current over the standard price varied from 10 $27/64$ per cent. 'to 29 $15/32$ per cent. The average increase in the Collector's Division was 14 $19/32$ per cent. 'in the Sub Collector's 12 $1/32$, and for the whole District 13 $27/64$. They fell however below

'the Current prices of Fusly 1241 by one Anna 10 11 1/16 pice per cottah or 4 per cent. and 'exceeded those of Fusly 1240 by 9 annas 2 21/32 pice per cottah or 23 1/4 per cent.'

'The total increase by price in Fusly 1242 was Rupees 76,857-15-4; ten per cent. of the 'increase went to the Meerassidars and amounted to 46,602-6-10 leaving 30,255-8-6 for the 'Government.'

'The decrease by price, as before alluded to, was Rupees 3,347-6-9 of which 2,619-8-11 was 'in the one Talook of Calcaud. The loss was apportioned as follows.'

'5 per cent. to be borne by the Meerassidars under the terms			
'of the settlement ...	2,447	11	8
'To be borne by Government ...	899	11	1
	3,347	6	9

Increase	Rs.	A.	P.
Deduct	30,255	8	6
crease	899	11	1
	29,355	13	5
Add Jumma			
of Nunjah Wara-	5,47,156	12	4
put	5,76,512	9	9

'The net increase of Revenue therefore by increase of Price 'was 29,355-13-5 and the net settlement of the Nunjah Waraput 'lands 5,76,512-9-9.'

'The extent of cultivation of the Nunjah Patom in these Villages was 4,436-6-2 1/2, Fixed Mailwarum. '11,126-12-1 1/4 which was commuted at the current prices and of which the Jumma amounted 'to Rupees 33,622-5-4.'

'The total extent of Nunjah Paroopoo cultivated was seed Coottahs 1,737-4-1 1/2 the Jumma 'whereof was Rupees 6,551-5-2; of this extent of cultivation S. C. 55-0-2 1/2 of the 1st crop 'land assessed at Rupees 209-14-2 was remitted on account of drought leaving a net cultivation 'of 1,682-4-1 and net Jumma on these lands of Rupees 6,341-7-0.'

'The Collector explains that remission was only granted in cases where the Sunnud express- 'ly provided that the holder was entitled to remission.'

'The total number of Aumany Villages in Fusly 1241 was 168 of which 12 came under 'Aumany Villages. 'Woolungoo in Fusly 1242 leaving 156. It appears however that 3 'Villages were added to those under Aumany on account of "Nunjah 'cultivation having been commenced upon for the first time in Fusly 1242" making the total 'number 159. The Board do not clearly understand this remark of Mr. Eden. The Board sup- 'pose that in these three Villages there has hitherto been no cultivation of any kind and that 'they have been considered as desolate in former years and excluded from the accounts and 'have been brought newly under cultivation in Fusly 1242. They request he will furnish fur- 'ther explanation on this point as also in regard to the 19 new hamlets which are entered in the 'accounts of the year.'

'The Gross and Net Settlement of the Aumany Villages compared with the previous Fuslies 'is hereunder exhibited.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
Nunjah Waraput...	96,820	0 11	2,28,993	11 4	1,32,173	10 5		
Patom	2,602	11 11	3,410	6 3	807	10 10		
Nunjah Paroopoo ...	388	2 4	605	13 7	217	11 3		
Nunjah Mail Poonjah	9,065	8 3	16,138	8 3	7,373	0 0		
Vampyro	9,795	7 0	9,080	7 9			714	15 3
Poonjah	23,231	10 10	20,111	4 2			3,120	6 8
Topes...	18,084	8 8	18,003	6 9			81	1 11
Nellavaree	2,874	12 2	4,464	5 3	1,589	9 1		
Quit Rent	415	11 11	415	11 11				
	1,63,278	10 0	3,01,523	11 9	1,38,245	1 9		
DEDUCT.								
Pagoda expenses...			60,669	0 11				
Mauniums fixed ...			10,506	7 6				
Do. variable			7,288	10 2				
Remission established by Custom			3,738	0 11				
Total Deductions ...	79,110	7 0	82,202	3 6	3,091	12 6		
Net Jumma of Aumany Villages ..	84,168	3 0	2,19,321	8 3	1,35,153	5 3		

'In stating the extent of the Nunjah Waraput cultivation Mr. Eden has been led into the 'same error as in the money rented villages, taking the extent of the land which yielded produce 'in each year instead of that actually brought under the Plough. The increase therefore of 'actual cultivation instead of being as stated in para 17 S. Cottahs 8,167 is only 1,020 as here- 'under shewn.'

	No. of Villages.	Seed Cottahs.
Total extent of Nunjah Waraput cultivated in Fusly 1242 } as per Column 38, Statement C. ...	159	20,211
Do. in Fusly 1241 as per Column 69, Statement C. } for Fusly 1241... ..	168	19,191
Increase in Fusly 1242...		1,020

	S. Cottahs.
Of which the increase in the Collector's Divison was ...	46
In the Sub-Collector's ...	974
	1,020

'The limited extent of the 1st crop cultivation in Calcaud is very remarkable. In 75 Villages 'the extent cultivated was Seed Cottahs 3,033 whereas in 12 Villages in Alwar Tinnevely it 'was 8,761 S.Cottahs and in 17 Villages in Streevygoontum it was 3,553, the latter excepting Nadoo- 'mundalum the Principal dry land Talook in the 'District. The cultivation of the 1st Crop in 'Calcaud in Fusly 1240 extended to S. Cottahs '4,099 in 76 Villages, being an excess above 'Fusly 1242 of S. Cottahs 1,066. The Board

Fusly.	Villages.	Seed Cottahs.
1240	76	4,099
1242	75	3,033
		1,066

'request the Collector will explain this circumstance. The Ryots of this Talook it would appear 'have all along evinced a great reluctance to accede to the Woolungoo settlement. The Sub-Collector states that the Ryots are much "reduced in their circumstances from bad seasons and 'from the uncertainty of a sufficient supply of water to raise their crops to the average fixed on 'them, the rate of which in many Villages is so high that even with an abundant supply of 'water the produce falls short the estimated average, and in others the produce only equals the 'estimate when there is constant irrigation." These he observes, are the reasons assigned by 'the parties when pressed to consent to a money assessment.'

'Some early reports upon the District, it would appear, make mention of the fertility of this 'Talook but the epidemic which raged in 1811 was particularly severe there, and was attended with 'effects from which coupled with particularly adverse seasons it did not recover for years. But 'these effects the Board presume cannot after such a lapse of years be now felt, and it is desir- 'able to know to what more proximate causes the present reduced state of this Talook is attri- 'butable. As regards the produce of the lands falling short of the Woolungoo average which 'is urged by the Ryots as one cause of disinclination to adopt the latter mode of settlement, it 'appears from the accounts of produce of the last 3 Fuslies to have no foundation in fact as 'hereunder exhibited.'

	Villages.	Mailwarum as per Woolungoo grain standard.	Mailwarum on actual outturn.	Per Centage.
Fusly 1240...	76	22,575	22,843	101 3/16
" 1241...	75	4,296	1,440	33 1/4
" 1242...	75	16,694	16,805	100 10/16

'It appears therefore that in Fusly 1240 and 1242 the actual produce somewhat exceeded 'the Woolungoo standard although it fell considerably below it in Fusly 1241.'

'The Board are not inclined therefore to think that the reluctance of the Ryots to the 'Woolungoo settlement can reasonably be attributed to an excessive Woolungoo grain standard 'though it may be in some measure owing to a high standard price. This appears probable 'with advertence to the Current prices of Fuslies 1241 and 1242, the former a year of famine 'and the latter a year in which, with the exception of two Talooks, prices rose from 10 to 29 per 'cent. above the standard. In fusly 1241 the Current price in the Calcaud Talook exceeded the 'standard by 10 1/4 per Cent. whereas in all the Talooks except Nadoomundalum the increase 'ranged from 13 5/64 to 37 37/64 and the average increased per centage for the whole District 'was 18 3/4. In fusly 1242 the prices in this Talook fell 5 43/64 below the standard while the 'average prices for the whole District exceeded the standard by 13 27/64. This decrease of 'price in Calcaud is very remarkable and the cause of it should be explained. As the Board 'have already remarked they think the disinclination of the Ryots to the Woolungoo settlement 'may in part arise from a high standard price and the Collector is requested to give his atten- 'tion to this point; but the Board at the same time are inclined to think that, considering the 'superficial extent and local situation of this Talook, the Ryots have facilities of making away 'with the produce and otherwise benefiting themselves under an Aumany settlement which they

From the Ag. Sub Collr., 31st Decr. in Cons., 13th Jany. 1834.

'would be unable to do under the Woolungoo. In the Sub Collector's 'communication of the 5th December last to the Collector, he brings 'to notice the great extent of this Talook with the view of its division

'into two, to make the management more efficient. It reaches from within a few miles of Palam- 'cottah to near Cape Comorin a distance of 50 miles and in some parts it is 40 miles broad, and the 'Villages 207 in number are very much scattered. The inhabitants of many of them are stated to be 'notoriously bad characters and much of the Tahsildar's time is taken from his Revenue for Police 'duties. The Sub Collector states also that from the great extent of the Talook the Tahsildar cannot 'visit one half the villages and the revenues in consequence are not fully collected as they would

In Cons., 13th Jany. 1834.

'otherwise probably be. With advertence to the Board's letter to 'the Acting Sub Collector of the 13th January last, the Board request 'the opinion of the Collector on the suggestion of Mr. Bishop in regard to the division of this 'Talook into two, and it appears to the Board so far as they can at present judge to be an 'arrangement that would promote the efficiency of its management and, as Mr. Bishop has stated, 'will be attended with no increase of expence to Government.'

'The uncertainty of water stated by the Ryots of Calcaud cannot form a solid ground of 'objection under the practice which has hitherto obtained in the Woolungoo settlements of 'making them on the actual extent of cultivation and granting remission not only upon lands 'upon which the crops have entirely perished, but on those also which have yielded short pro- 'duce. The Board request a particular report from the Collector upon the present state of this 'Talook and the causes of the alleged aversion of the Ryots to the Woolungoo mode of settle- 'ment.'

It has been before stated that the gross cultivation of the Nunjah Waraput lands in fusly					
Seed Cottahs.					
'1242 was	...	...	...	...	20,211 18 1/2
'from which was deducted on account of drought	..	..	..	..	200 19 3/4
'Leaving a Net Cultivation of	...	...	...	...	20,010 19 7 1/4
Namely of the 1st Crop	...	...	...	...	14,020 4 7 1/2
Do. of the 2nd Crop	...	...	...	...	5,990 15 1/4
					20,010 19 7 1/4

The standard Mailwarum on this		Seed Cottahs.		Jumma.	
Para 24.	extent of cultivation was	...	96,280 8 6 1/2	2,79,185	9 4
The Mailwarum on the actual produce		...	78,297 9 5 1/2	2,28,993	11 4
Decrease in actual outturn		...	17,982 20 1 1/2	50,191	14 0
'There was a net decrease therefore of Rupees 50,191-14-0 in the value of the Mailwarum of the 'actual produce below the Woolungoo standard.'					

'The very large decrease in the actual produce below the Woolungoo standard produce in 'the Talook of Streevygoontum appears to require explanation and the Board request it may be 'furnished. The standard Mailwarum is given at Cottahs 25,662. The actual produce gives a 'Mailwarum of only Cottahs 14,048 being below the standard by Cottahs 11,614 and making a 'decrease in the revenue from this land of Rupees 31,271-3-4.' viz.

		RS.	A.	P.
Jumma of Mailwarum as per Woolungoo standard	...	72,768	10	7
Jumma of Mailwarum as per actual produce	..	41,497	7	3
Difference, Rupees..		31,271	3	4

'The Collector will also be pleased to explain the reason of the Current prices in the 'Aumany Villages, at which the Government Mailwarum was commuted as entered in Col. 98 of 'statement C., being different from the Current prices in the Woolungoo Villages as entered in 'Col. 32; with two exceptions the prices in the Aumany Villages are entered at lower rates than

'in the money rented Villages for which the Board are unable at present to assign any sufficient cause. The difference in the rates appear to be as follows.'

Talooks.						Current prices as per Col. 32.			Current prices as per Col. 38.		
						Rs.	A.	P.	Rs.	A.	P.
Nelliambalum	...	...	...	...	...	3	2	5 3/32	3	0	2 7/16
Vedogramum	...	...	...	...	...	3	3	24	2	13	10 1/2
Nadomundalum	...	...	...	...	...	3	0	11 6 1/16	2	14	2 6/16
Alwar Tinnevely	...	...	...	...	...	3	3	7 7/16	3	0	3 9/16
Punjamahl ...	...	...	...	...	...	4	2	5 33/64	3	13	1 3/64
Shermadavy	...	...	...	...	...	3	1	3 5/64	2	14	5 1/2
Brummadasin	...	...	...	...	...	3	0	3 45/64	3	0	0

'The Board request the Collector will explain this circumstance and the means taken to ascertain the accuracy of the prices of the several Talooks.'

'The increase in the Nunjah Mail Poonjah Cultivation was Seed Cottahs 1,773, and appears to have been chiefly in the Talooks of Streevygoontum and Calcaud. In the former S. Cottahs 487 and in the latter Seed Cottahs 794.'

Statement D.

'The Poonjah cultivation in these Villages fell short of that of the previous year by chains 3,031.'

'The Board are unable to ascertain from the accounts whether any dry land was converted into wet in the Fusly under review. They request information on this point, and as to the principles on which the assessment on such lands is settled. The Board called for this information in their letter under date the 14th July 1831.'

In Cons., 14th July 1831.

'They request also that, in future, columns may be entered in statement C. shewing the Ayacut of the several Talooks both under the Woolungoo and Aumanie Villages and for each description of cultivation.'

'The total revenue from the District from Topes and Palmiras in Fusly 1242 was 1,15,588-6-0.

	Rs.	A.	P.
Topes	4,071	9	2
Palmira	1,804	7	0
	5,876	0	2

Punjamahl. 41,831
Calcaud ... 22,617
64,448

'The number of productive trees 34,91,160. In fusly 1241 the number of productive trees was 35,41,086 and the revenue Rupees 1,21,464-6-2 shewing a decrease of revenue of Rupees 5,876-0-2. By far the largest proportion of this item of Revenue is collected in the Punjamahl and Calcaud Talooks. The Board would wish to be informed how the tax upon productive trees is regulated as they observe that in the Punjamahl Talook the Jummah on 7,98,633 trees is Rupees

'41,831-2-8 while on 8,14,904 trees in the Calcaud Talooks the Jummah is only Rupees '22,617-9-6.'

'The decrease of the revenue from topes is satisfactorily accounted for, being the effect of the dry season of Fusly 1241 from which the trees suffered materially. To this cause also is partly owing the decrease in the revenue from Palmiras.'

'The decrease in the number of Palmyras was chiefly in the Talook of Punjamahl where the net decrease was 22,957 trees out of a total decrease of 35,467. Mr. Eden states that his enquiries towards checking the Curnums' statements of the number of productive trees brought to light the fact that out of a gross diminution of 43,646 trees most of them had been cut down by the Ryots for their private use, sale or other purposes in opposition to a very proper standing order of Mr. Cotton when Collector of the District that no Tree paying Revenue should be cut down without the Collector's permission and that the persons so offending would be responsible for one third of the value of each tree so cut. It appears that of the 43,646 trees 33,924 were full grown and productive, and the remainder half grown. The value of the whole number is stated to be Rupees 7,803-13-5 and Mr. Eden expresses his intention of collecting one third of the value of all trees that he can ascertain to have been improperly cut down. The Board entirely approve of this proceeding and think the demand should be strictly enforced as such a system, if not at once checked, is likely to increase and impair materially this source of Revenue. It is the more necessary as the facility of practising it is so great. At the same time the Board must remark that it appears to them scarcely possible that so large a number of trees could have been cut down in one Talook without the privity of the Talook Servants. The Board have no doubt that Mr. Eden has made the necessary enquiry on this point.'

'The Board request the Collector will afford explanation of the nature of the "remissions established by Custom" and to whom they are made. This information was called for in the Board's proceedings* of the 8th February 1827 but it has not yet been furnished.'

Para 47.

'In the settlement of the several items composing the deposit, as given in para 34 of the Collector's report, there is a total increase of Rupees 26,173-6-2 which does not call for remark. The whole of the settlement amounting to 2,57,218-10-9 was collected up to the date of the Collector's report excepting the sum of Rupees 3,035-8-1.'

'The extra revenue in Fusly 1242 amounted to Rupees 5,693-10-0 being a decrease in the Extra revenue of Fusly 1241 of Rupees 13,226-12-11. The chief items on which this occurred was in the gain between the Jummah-bundy and the selling price of grain which in fusly 1241 amounted to 8,241-3-7 and in fusly 1242 to Rupees 1,523-10-8, and also from the Kusur or grain from the charges in Pagodas which in fusly 1242 was Rupees 513-15-6 and in the previous fusly Rupees 2,667-8-7.'

'The total Jummah of the District including every source in fusly 1242 was Rupees 17,51,032-14-8 being a net increase on the Jummah of Fusly 1241 by Rupees 3,39,004-11-5 as hereunder exhibited.'

Stat. C., Col. 209.

	Fusly 1241.			Fusly 1242.		
	Rs.	A.	P.	Rs.	A.	P.
Land revenue as shewn in para 4 of these Proceedings	11,62,062	7	9	14,88,120	9	11
Add Devastanum, &c.	2,31,045	4	7	2,57,218	10	9
Extra revenue	18,920	6	11	5,693	10	0
	14,12,028	3	3	17,51,032	14	8
				14,12,028	3	3
Increase in Fusly 1242				3,39,004	11	5

'Of the total land revenue exclusive of Peshcush amounting to Rupees 11,43,832-9-11 as shown in para 4 of these Proceedings Rupees 8,85,307-0-0 was collected within the fusly and 1,92,268-14-1 up to the 30th September, leaving at that date an outstanding balance of 66,256-11-10 for which there was grain in store Rupees 3,253-0-8 and a sum of Rupees 3,624-12-0 due by certain Pagodas for grain which had been sold on credit. Within the 15th October further collections had been made and the balance at that date was Rupees 43,627-4-3 or 3 13/16 per Cent. Considering the lateness of the period at which the Peshanum harvest in their District is cut the Board consider this result satisfactory.'

Para 40. 'Of the Paishcush demand of Fusly 1242 amounting to Rupees 3,44,288 the Collections within the fusly amounted to Rupees 2,35,355-6-0 leaving a balance of 1,08,932-10-0 which by the 15th October was reduced to Rupees 63,329-2-9.'

Para 37. 'It remains for the Board to notice the disposal of the Government grain of the Anmanie Villages. The Mailwarum brought to account in fusly 1242 was Cottahs 85,022-20-7 $\frac{1}{2}$ and it is most satisfactory to find that, with the exception of Cottahs 1,122-15-6, the whole was sold by the end of September. The grain disposed of in Fusly 1242 exceeds by a per centage of 4 7/32 the sales of Fusly 1241 when there must have been it may be presumed from the nature of the season a great facility for its sale. The Board think great credit is due to Mr. Eden in this early disposal of the grain considering that it is of importance that it should be sold before the next year's produce comes into the market and considering also that the longer it remains in the Government granaries the longer will it afford a temptation and facility to the native servants to make away with it.'

'Of the Grain unsold viz., Cottahs 1,122-15-6 the value whereof at the Jummahbundy price is Rupees 3,253-0-8, Cottahs 150-2-0 have been sold leaving on the 15th October a balance on hand of Cottahs 972-13-6. For this Mr. Eden does not anticipate a ready sale as the Carr Crop of fusly 1243 had already come into the market and the grain itself having been injured by being at the bottom of the granary. Mr. Eden expected however that it would be disposed of by the end of December.'

'The grain disposed of was sold for ready money excepting Cottahs 1,152-13-1 $\frac{1}{2}$ which was given in advance to certain Pagodas the price of which will be recovered from their resources.'

Para 41. 'The Mailwarum grain of Fusly 1241 on hand at the date of the report on that Fusly was Cottahs 5,407-20- $\frac{3}{4}$ the value whereof at the Jummahbundy price of that year was Rupees 18,751-5-10. The whole of this grain excepting Cottahs 665-0-7 of the value of Rupees 2,276-4-5 had been disposed of at the date of the present report.'

Para 42. 'Of this quantity of Cottahs 665 it appears that only Cottahs 133-8-2 $\frac{3}{4}$ are forthcoming the value whereof is Rupees 475-0-1 which the Collector reports from its extreme bad quality, having been so long laid up in store, he is unable to effect a sale of on any terms.'

Cottahs. 'The amount of the deficiency is 531-13-4 $\frac{1}{4}$ of the value of Rupees 1,801-4-4 which is explained to have been thus occasioned.'

1st.	Loss of grain while in heaps under the charge of				
	Cavilgars	...	...	...	325 1 7 $\frac{1}{4}$
2nd.	Do. do. while in the granary under charge of				
	the Curnums	...	...	...	201 17 4 $\frac{3}{4}$
3rd.	Payment of Carriage hire for grain returned by the				
	Auxiliary Court on account of the grain not being good.				4 15 $\frac{1}{4}$
	Total...				531 13 4 $\frac{1}{4}$

'The first deficiency is stated to arise from the difference between the first measurement when the grain was stored in heaps and the periodical sales of the same grain. According to the Established practice of the District the Cavilgars are responsible for this loss.'

'The 2nd deficiency arises from the difference in the measurement when the grain was put into the granaries and at the periodical sales and for this the Curnums are by the usage of the District made responsible. The Collector states that in both these cases he has taken the necessary steps to recover the amount.'

'The 3rd deficiency of Cottahs 4-15- $\frac{3}{4}$ valued at 15-15-11 is Cart hire for grain which was sent for the use of the Convicts and returned as being of an inferior quality. The Collector recommends that this quantity of grain may be struck out of the accounts and the Board beg to request that Government may be pleased to authorize its being done.'

	'The uncollected balance of fusly 1241 up to the date of the				
Balance of Fusly 1241.	report for that year was	...	...	...	1,67,632 11 6
Collected up to 30th September 1833		...	...	...	1,38,977 4 8
Balance uncollected at the date of the present year		...	...	...	28,655 6 8

This balance 28,655-6-8 the Collector has classed under the following heads.

Recoverable...	...	...	...	...	23,375 12 1
Doubtful	...	...	...	...	3,738 3 0
Irrecoverable	...	...	...	...	1,541 7 7
					28,655 6 8

'With regard to the recoverable balance the Collector states that every exertion shall be made for its recovery. It is satisfactory to the Board and creditable to Mr. Eden that so large a portion of the outstanding balance has been collected without the necessity of distraining the property of a single ryot.'

'The particular items of the balance considered doubtful is given in para 45 of the Collector's report and do not appear to call for particular remark.'

'The irrecoverable balance is 1,541-7-7 the particulars of which are given in detail in para 46. This amount the Collector requests sanction for writing off. The Board are not prepared to recommend that items 3 and 6 the former being Rupees 250-3-0 and the latter Rupees 35-0-2 should be written off without further explanation of the circumstances of the two cases which they request may be submitted. They resolve therefore to recommend to Government that the following sums only be written off.'

1st.	Loss on the sale of Mailwarum in certain Aumany Villages...	703	9	2
2nd.	Demand on certain Nunjah land the crops on which perished and the claim to remission which was investigated and ascertained to be correct subsequent to the transmission of the report of the year	469	2	9
3rd.	Demand on certain Nunjah Mail Poonjah and Poonjah land improperly carried to account	13	6	11
4th.	Do. do. on certain Palmira Trees	70	1	7
	Total...	1,256	4	5

	Fusly 1241.		Fusly 1242.		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.		
Land Revenue	13,93,107	12 4	17,45,339	4 8	3,52,231	1,190
Sayer	2,59,420	0 0	2,58,229	15 6	1,190	412
Abkery	24,252	8 0	23,839	13 0	412	14,487
Sundry Small Farms & Licences	25,449	0 11	10,961	14 5	13,086	13,086
Salt	1,96,296	3 0	1,83,209	4 0	6,300	5,329
Sea Customs	37,686	8 5	31,386	5 3	10,111	5,083
Moturpha	97,581	0 1	92,251	5 2	5,329	45,890
Stamps	21,520	0 0	16,436	11 0	5,083	0 1
Total...	20,55,313	0 3	23,61,654	9 0	3,06,341	45,890
					45,890	0 1
					3,06,341	8 3

'The total revenue from the District including land and the extra sources of Revenue in Fusly 1242 amounted to Rupees 23,61,654-9-0 being a net increase on the previous fusly of Rupees 3,06,341-8-3 arising from an increase in the land revenue of Rupees 3,52,231-8-4* and a decrease in the extra sources of Revenue of Rupees 45,890-0-1.'

* Land revenue rented and aumany	Rs.	A.	P.
Net increase on Devastanum &c.	3,20,053	2	2
	26,173	6	2
	3,52,231	8	4

'The Gross receipts in fusly 1242 of arrears and current, ordinary and Extraordinary of all branches of revenue exclusive of recoveries of advances and receipts on account of the deposit Fund, amounted, it is stated, to Rupees 19,07,635-5-9. In fusly 1241 the amount was Rupees 19,71,212-11-7.'

Tuccavy.
Deposites.
Pensions and charitable allowances.
Compensation in lieu of resumed offices.
Salt compensation.

'The charges incurred within the year upon the receipt of Land and Extra sources exclusive of the charges noted in the Margin amounted to Rupees 2,78,305-4-9 or 14 19/32 per cent. and in fusly 1241 to Rupees 2,81,566-4-3 or 14 9/32 per cent.'

'A detailed comparison of the charges in the two fuslies is given in para 50 of the Collector's report.'

'The Board have much pleasure in recording their approbation of Mr. Eden's administration of the District during the portion of the fusly he was in charge. They have also much satisfaction in observing the high testimony he has given to the services of Mr. Bishop the Acting Sub Collector on whom the duty devolved of completing the settlement of the Sub Collector's Division and of his Assistant Mr. Goodwin.'

'Ordered that a copy of these Proceedings be forwarded to Government.'

423. A copy of the foregoing Proceedings we transmitted to the Collector on the 10th November.

RELATIVE TO THE REVENUE SYSTEM IN TINNEVELLY.

424. On the 30th May we submitted to Government the following Memorandum dated 29th of that Month.

Memorandum.
In Cons., 29th May, 1834.

'The Board of Revenue are directed to reply to the following question.'

'Is the Revenue system in the Collectorate of Tinnevelly particularly complicated or are there any circumstances connected with the management of affairs under it which impose on the Collector duties of a more laborious or difficult nature than are performed by other Collectors not being Principal Collectors.'

Average of 3 last years.
Chingleput 7,72,763
Trichinopoly 13,37,107

'The only Ryotwar Districts excepting Tinnevelly which are not Principal Collectorates are those of Chingleput and Trichinopoly the land Revenue of which is not only considerably below that of Tinnevelly but in which there is far from existing any peculiarity to render the administration of them in any way complicated or difficult, and in fact in these Districts the appointment of a Sub Collector has not been required as in Tinnevelly.'

'The following statement exhibits the Land Revenue of Tinnevelly upon an average of the last three years in comparison with the Land Revenue of all the Principal Collectorates during the same period.'

Districts.				Under the Principal Collectors.	Under the Sub Collectors.	Total.
				Rs.	Rs.	Rs.
1	Bellary	...	...	14,05,171	5,05,029	19,10,200
2	Cuddapah	...	...	12,96,618	4,41,885	17,38,503
3	Nellore	...	...	12,24,641	4,53,918	16,78,559
4	Salem	...	...	11,17,846	4,83,278	16,01,124
5	Tanjore	...	...	18,79,202	16,98,287	35,77,489
6	Madura	...	...	11,02,433	4,20,587	15,23,020
7	Coimbatore	...	...	15,37,316	6,37,951	21,75,267
8	Malabár	...	...	11,32,771	4,11,205	15,43,976
9	Canara	...	...	12,42,164	2,22,640	14,64,804
10	North Arcot	...	...	13,11,333	4,32,744	17,44,077
11	South Arcot	...	...	10,35,751	5,95,118	16,30,869
12	Tinnevelly	...	...	11,94,516	4,42,420	16,36,936

"It appears from the foregoing statement that the land revenue of Tinnevelly rather exceeds that of Salem, Madura, Malabar, Canara, and South Arcot and is not much below that of Nellore and Cuddapah."

"The administration of the land revenues of Tinnevelly is perhaps at the present time more complicated, and more difficult than that of any District under this Presidency not excepting Tanjore. This is owing to a variety of causes. In most of the Districts which have been named a survey and approved field assessment affords a comparative facility for the settlement of the revenue and its collection which does not exist in Tinnevelly."

"Tinnevelly is chiefly a wet grain District. Two modes of settlement obtain for the Nunjah lands, either by a division of the produce or on a money rent called the Woolungoo; this in itself entails upon the Collector very arduous and responsible duties and they are rendered more so by an usage peculiar to this province, of the Government Revenue in the Aumanie Villages being received in kind. The Collector is thus not only charged with the responsibility of securing against frauds previous to the division of the produce with the Ryot of which in other Districts he is relieved, but to see to its sale afterwards on account of Government which in other Districts is the concern of the Cultivators and not of the Collector. The facilities which such a system affords for negligence and fraud on the part of the native servants is obvious, and the Collector has always considerable risk and difficulty in disposing of the Government Grain attended as it often is, if the Collector does not exert himself, with loss to Government if it should so happen that the Grain is not disposed of before the succeeding year's produce comes into the market."

"The Woolungoo system has not yet been properly established in Tinnevelly and from the circumstance of its being usual to grant remissions in Tinnevelly which it is not in the Tanjore District where the Woolungoo also prevails unless the loss exceeds 30 per cent. the mode of granting it in unfavorable seasons is particularly embarrassing there being no field assessment and of course no possibility of ascertaining the assessment on particular fields on which the crops may have perished except in the objectionable way in which it is now given by the village average. For this there is no effectual remedy if remission is given but by a survey

'and classification of the lands and the only temporary expedient is to leave it to the Meerassidars to subdivide the Woolungoo Beriz upon the fields; a measure also objectionable but not to the extent of adopting the village average. The remeasurement and the fixing a money assessment upon the Nunjah lands is a difficult and important undertaking and a work which yet remains to be done.'

'As regards the Poonjah lands the management is much more difficult than in other Districts where a correct and approved field assessment has been established and is acted upon. The Poonjah lands in Tinnevelly were measured, classed and assessed and the assessment finally revised by Mr. Hepburn in fusly 1217. But though the turn rates are still conformed to the survey as regards its other details has become nullified. There is no identity in the fields as they are at present with what they were at the time of the survey. No field accounts have been taken or any respect paid to the boundaries of the several fields for a period of upwards of 20 years, 13 of which formed the Triennial and Decennial leases. That which was one field in fusly 1217 forms now a part of several others and in an attempt which was made by a former Collector to trace the boundaries of the old fields it appeared that out of 50 fields in a village in the Streevygoontum Talook 7 no longer exist having been absorbed by portions into other fields. The assessment is now distributed upon the fields according to the Curnums' Accounts of the extent of the cultivation and their accounts of the Turums they belong to. Upon the inequality of this assessment the only check is the cultivator being free to complain if his field is over assessed, but there is no check upon a combination of Ryots and Curnums to enter a part or the whole of the cultivated lands in a turn lower than that in which they were entered at the survey. It has been always allowed also in Tinnevelly that a Ryot may Cultivate and pay only for whatever portion of a field he pleases which renders the application of the survey accounts still more difficult. In short the old boundaries of the fields no longer exist and the turns have been inverted to so great an extent as to render the original survey accounts wholly unavailable for ascertaining the extent, classification and assessment of particular fields.'

'The Collector's duties and responsibility are therefore proportionally greater than in those Districts where a different state of things obtains, a very important task yet remains to be done as regards the Poonjah lands, namely the ascertaining and defining anew the several boundaries of the fields.'

'The Nunjah Mail Poonjah cultivation, as also the garden, is not regulated by defined rules and principles as in other Districts. The rates of assessment on these descriptions of cultivation not only vary in every village and with the nature of the crop grown but are quite arbitrary in their amount and have little or no reference to the qualities of the soil. The rates on these kinds of cultivation are in great need of revision and is a task of no inconsiderable difficulty.'

'It is necessary also to add that there are the Patom* and Paroppoo† tenures peculiar to Tinnevelly which require to be minutely looked into as there is no doubt that many of these grants have been fraudulently obtained. The holders of the Patom and Pauropoo tenures have in most instances a great excess of land beyond the nominal amount entered in their grants; an enquiry into and the due Regulation of the assessment on these lands is requisite.'

'In short as the Government stated in 1827 no good system of Revenue management appears ever to have been established in Tinnevelly and the Collector labours under the additional disadvantage of the state of the former accounts being very imperfect and the accounts being only partially forthcoming. The Collector's present duties therefore are proportionally onerous and responsible.'

'There are many other subjects of importance connected with land revenue administration of Tinnevelly regarding which the Collector has been called upon for information and which re-

Para 9.

Increase in Salt Manufacturers' share 3,735-7-8.

* 33 9 11
+ 398 15 2
432 9 1

In store at the close of Fusly 1241 1,902 372 6
Manufactured in Fusly 1242 ... 1,589 262 0
Total ... 3,492 234 6
Sold in Fusly 1242 ... 1,763 60 0
Remaining ... 1,729 174 6
Wastage ... 71 89 6
In store at the close of Fusly 1242. 1,658 85 0

Para 10.
Proceedings, in Cons., 25th October 1832.

Para 5.
From Govt., 22nd in Cons., 18th March 1833.

Fusly 1241 ... 41 55 0
" 1242 ... 71 89 6
112 144 6

'There was an increase of Rupees 3,531-11-3 under the head of charges the result of an increase of 3,964-4-4 occasioned partly by an increased quantity of salt stored, but chiefly by the payment in arrear of Manufacturers' hire, and of a decrease of Rupees 432-9-1 on account of Sibbendy and Commission. The Collector will be pleased to state in future the sum paid in arrear for Manufacturers' hire that the actual charges appertaining to the Fusly may be distinctly exhibited.'

'The quantity of salt actually in store at the close of Fusly 1241 after deducting wastage G. M. M.G. M. M. (41-55) was 1,902-372-6 to which being added M.G. M. 1,589-262 manufactured in Fusly 1242 the total stock for the latter Fusly becomes 3,492-234-6; of this 1,763-60 were sold within

M.G. M. M. the year upon which there occurred a wastage of 71-89-6 which under the explanation given in the report before them the Board recommend may be written off to profit and loss. The Board also recommend that the Collector may be authorized to write off the wastage of Fusly 1241 amounting to 41-55 noticed in their Proceedings of the 25th October 1832 regarding which it would appear that no orders have been yet passed. The total amount now recommended to be written off on account of Fuslies 1241 and 1242 is 112-144-6.'

Sayer.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	2,59,420	0 0	2,58,229	15 6	...	...	1,190	0 6
Balance on the 12th July ...	8,837	14 9	46,844	0 5	38,006	1 8	...	...
Current Collections ...	2,50,532	1 3	2,11,385	15 1	...	...	39,196	2 2
Extra do. ...	118	4 9	6	7 0	...	...	111	13 9
Arrears ...	4,709	13 3	7,921	12 9	3,211	15 6	...	...
Total...	2,55,410	3 3	2,19,314	2 10	...	...	36,096	0 5
Charges ...	21,900	10 8	16,598	9 5	...	...	5,302	1 3
Net Revenue ...	2,33,509	8 7	2,02,715	9 5	...	...	30,793	15 2

'Upon the subject of the balances outstanding under this head on account of Fusly 1242 the Collector addressed the Board under date 19th September last and received authority on the 18th November to proceed to the sale of the property of the defaulters and their securities for its realization. It appears from the report now submitted that the collections to the end of May last on account of these balances which were effected without having had recourse to distraint, except in two instances, amounted to Rupees 42,471-5-3 leaving only Rupees 4,372-11-2 still outstanding the particulars of which are noted in the Margin. The

Para 11.
Due on account of Sayer of Pemboody
Chouky ... 872 2 10
Ambasamoodrum do. ... 3,077 12 5
Streevelly Pottoor do. ... 380 6 2
Sunkerninar Coil do. ... 23 5 0
Coilpatam do. ... 18 3 7
Peroongoody do. ... 0 11 1
Betel rent of the District ... 0 2 1
4,372 11 2

'two first items the Collector states were to be liquidated by the 30th June 1834; the others are in course of payment. The Board consider this result very creditable to Mr. Eden.'

Para 13.

Decrease of drawback ... 4,285 9 4
Do. of Commission ... 1,036 13 1
5,322 6 5
Increase of Sibbendy and extra Charges. 20 5 2
5,302 1 3

'The decrease in the charges was occasioned by there having been a smaller amount of drawback to pay in consequence of a less exportation of Cotton and Piece Goods, and a smaller amount of Commission, consequent upon the falling off in the collections.'

Sea Customs.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	37,126	0 5	30,880	13 3	...	...	6,245	3 2
Balance on the 12th July ...	...	...	...	...	...	...	...	...
Current Collections ...	37,126	0 5	30,880	13 3	...	...	6,245	3 2
Extra do. ...	12	4 1	...	...	...	...	12	4 1
Arrears ...	...	...	...	...	...	...	...	...
Total...	37,138	4 6	30,880	13 3	...	...	6,257	7 3
Charges ...	2,852	15 9	3,442	15 4	589	15 7	...	...
Net Revenue ...	34,285	4 9	27,437	13 11	...	...	6,847	6 10

'The decrease was occasioned principally by a diminished exportation of Cotton and Piece Goods and in the importation of Cocoanut from Travancore and Betel Nut from Ceylon. There was also a decrease of Rupees 2,020-11-9 on account of the exemption of the duty on Grain. In the exportation of chanks to Bengal there was an increase of Rupees 1,458-2-3, the Gross decrease was 8,050-12-3 and the Gross increase 1,805-9-1.'

Para 14.
Total Decrease... 8,050 12 3
Do. Increase... 1,805 9 1
Net Decrease... 6,245 3 2

'The increase in the charges was almost entirely occasioned by the payment of Drawback on Cotton, Senna and Indigo exported to London.'

Abkarry.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	24,252	8 0	23,839	13 0	...	...	412	11 0
Balance on the 12th July ...	81	0 0	10,568	4 7	10,487	4 7	...	...
Current Collections ...	24,171	8 0	13,271	8 5	...	...	10,899	15 7
Extra do. ...	7	4 1	...	...	...	...	7	4 1
Arrears ...	225	12 2	81	0 0	...	...	144	12 2
Total...	24,404	8 3	13,352	8 5	...	...	11,051	15 10
Charges ...	380	9 2	251	6 11	...	...	129	2 3
Net Revenue ...	24,023	15 1	13,101	1 6	...	...	10,922	13 5

Para 17. The Balance outstanding at the close of the Fusly has been reduced by subsequent collections to 15th June last to Rs. 1,046-12-8, of this 36-12-8 due by the Toddy renter of Streevygoontum Talook is stated to be under collection. The remainder (Rupees 1,010) is due by the Arrack and Toddy renter of Palamcottah who also rented the Arrack farm of the district and by whom the whole of the balances outstanding at the close of the Fusly with the exception of Rupees 242-2-9 were due. The Collector reports that after "having had recourse to the extreme measure of recovering the arrears by distraint of property both of the renter and his securities the parties came to terms and proposed to discharge the demand by small Instalments. Rupees 9,121-7-11 were under these circumstances realized by the end of May and a further sum of Rupees 400 was recovered by the 15th June." From this the Board infer that the Collector did not actually proceed to the sale of the property of this renter and his securities. Considering that his conduct is represented as having been "fraudulent from the commencement of his contract" the Board do not think him deserving of further indulgence and they desire that the Collector will not hesitate to enforce the provisions of the regulations against the renter and his securities unless the demand against them be not promptly discharged.

Sundry Small Farms and Licences.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	25,449	0 11	10,961	14 5			14,487	2 6
	1,895	10 9						
Remission...	8,345	5 0						
Balance on the 12th July	10,240	15 9	8,449	3 9			1,791	12 0
Current Collections	15,208	1 2	2,512	10 8			12,695	6 6
Extra do.	96	11 0	14	11 8			81	15 4
Arrears	3,279	8 7	953	15 4			2,325	9 3
Total...	18,584	4 9	3,481	5 8			15,102	15 1
Charges			110	3 8	110	3 8		
Net Revenue	18,584	4 9	3,371	2 0			15,213	2 9

Para 19. The demand under this head for Fusly 1242 comprised the Fish rent and chayroot rent in the former of which there was an increase of 332-13-6 and in the latter a decrease of 3,320, the net decrease on the two being Rupees 2,987-2-6, the remainder of the decrease shewn above is merely nominal being the amount of the rent of the Chank Fishery for Fusly 1241 which in Fusly 1242 was managed under Aumany and from which at present no proceeds have been realized, the chanks fished being still in store at the Port of Tutacorin. Regarding the disposal of these chanks in number 5,30,348 the Board addressed Government under date the 11th Instant:

The balance outstanding at the close of the Fusly which was chiefly on account of the chayroot rent has been subsequently realized with the exception of Rupees 123-13-4 regarding which the Collector states that it is due in small sums by some of the Fish renters and strict orders have been sent to the Tahsildars to collect it from them immediately.

There is a difference of Rupees 1,415-5-0 between the sum entered in the Printed Statement as the amount of gross collections for Fusly 1241 and that entered above under the same head which was explained by the Board in para 14 of their Proceedings dated 25th October 1832.

Stamps.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	21,520	0 0	16,436	11 0			5,083	5 0
Balance on the 12th July								
Current Collections	21,520	0 0	16,436	11 0			5,083	5 0
Extra do.	20	9 11	1	9 7			19	0 4
Arrears								
Total...	21,540	9 11	16,438	4 7			5,102	5 4
Charges	1,526	0 3	1,295	2 0			230	14 3
Net Revenue	20,014	9 8	15,143	2 7			4,871	7 1

Para 22.

Decrease in sale of sayer Rowannahs ... 3,692 14 0

* Fusly 1241 ... 13,601 7 0
" 1242 ... 9,908 9 0

Decrease ... 3,692 14 0

The decrease under this head appears to have occurred principally in the sale* of sayer Rowannahs and is ascribed to the deterioration in the Sayer and Sea Custom revenues of the year occasioned by the generally depressed state of Trade. In the sale of stamp paper for the Auxiliary Courts there was a decrease of Rupees 1,097-12-0.

Moturpha.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	97,581	0 1	92,251	5 2			5,329	10 11
Balance on the 12th July	36,578	14 1	33,829	14 9			2,748	15 4
Current Collections	61,002	2 0	58,421	6 5			2,580	11 7
Extra do.	234	8 8	22	8 7			212	0 1
Arrears	25,624	11 5	28,949	2 8	3,324	7 3		
Total...	86,861	6 1	87,393	1 8	531	11 7		
Charges	1,223	15 2	1,455	7 0	231	7 10		
Net Revenue	85,637	6 11	85,937	10 8	300	3 9		

The decrease in the demand is stated to be the result of a decrease of 8,173-13-1 occasioned by deaths and emigration among the classes of people from whom Moturpha is levied and an increase of 2,844-2-2 on account of Moturpha leviable on inhabitants of Manium and Cutgoottah villages before exempt from payment which was brought to account in the Fusly under review under orders from the Board dated 11th February 1833. On account of the balance due at the end of the Fusly Rupees 23,739-1-7 have been collected to the end of May last leaving Rupees 10,090-13-2 due at the date of the Collector's report.

Total.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	6,61,644	12 5	6,15,809	12 4	...	...	45,835	0 1
Balance...	47,393	7 7	...	...	...	...	...	...
Remission...	8,345	5 0	...	...	...	...	...	...
Balance on the 12th July	55,738	12 7	99,691	7 6	43,952	10 11	...	...
Current Collections	6,05,905	15 10	5,16,118	4 10	...	...	89,787	11 0
Extra do.	585	1 11	76	11 8	...	...	508	6 3
Arrears	33,839	13 5	37,905	14 9	4,066	1 4	...	...
Total...	6,40,330	15 2	5,54,100	15 3	...	...	86,229	15 11
Charges	47,741	8 10	46,543	13 5	...	...	1,198	11 5
Net Revenue	5,92,589	6 4	5,07,558	1 10	...	...	85,031	4 6

	Fusly 1241.		Fusly 1240.		Arrears due on account of Fuslies from 1235 to 1239.		Total.
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.
Sayer	916	2 0	5,444	11 1	891	2 9	7,251
Abkary	...	...	...	...	13,307	4 2	13,307
Sundry Small Farms and Licences	969	2 6	578	5 9	759	15 0	2,507
Moturpha	8,844	15 11	5,083	11 9	26,378	8 8	10,307
Total...	10,730	4 5	11,106	12 7	41,336	14 7	63,173

The annexed memorandum shews the amount of balances on account of Sayer, Abkary, Sundry small farms and Licences and Moturpha which have accumulated since Fusly 1235. The total being Rupees 63,173-15-7. The total demand on account of arrears at the commencement of the Fusly was Rupees 1,01,079-14-4, the collections 37,905-14-9 leaving a sum still unrealized of Rupees 63,173-15-7. The Collector has not given any information regarding these balances in the report under consideration. The Board request that he will furnish this in a separate letter shewing what portion of them may be considered recoverable, in order that sanction may be obtained for writing off such as may be considered desperate.

Ordered that a copy of these Proceedings be submitted for the information of Government and the Collector.

426. A copy of the foregoing Proceedings we transmitted to the Collector on the 23rd August.

In Cons., 29th Sept. 1834.

427. In reply we received from Government the following Extract from the Minutes of Consultation under date 16th September.

"The Governor in Council observes with displeasure that the re-Minutes of Cons., 16th Sept. 1834. 21st June 1834. "port of the Collector bears date almost a year after the expiration "of the Fusly to which it relates and that no explanation is given of "this extraordinary delay."

The Governor in Council does not approve of the measure adopted by the late Collector to force the sale of the old salt in store at Vypaur and Arasady which by long keeping is stated to have become deteriorated in quality and consequently of less value in the market than the new salt. If the old salt was really of less value than the new, when the Collector resolved to withhold the latter from sale in order to force the Merchants to purchase the former, he ought to have applied for authority to make a proportionate reduction in the Monopoly price. The Governor in Council desires that this may be done in future on any similar occasion. It is of importance that the manufacture should be so regulated that the salt in store may not be above a year or at most two years old. It is observed that the wastage in the salt of 1829 sold in Fusly 1242, 1832-33, was 12 13/16 per Cent., whereas in the salt of 1831 it was only 2 51/64

per Cent. The whole wastage in the salt sold in Fusly 1242 was 71 89 6 which the Governor in Council authorizes to be written off to profit and loss together with the wastage in the salt sold in Fusly 1241 Garces 41-89-6 the total quantity to be written off being Garces 112-144-6.

The balance of sayer rents at the close of the Fusly was very large being nearly 18 per Cent. of the demand but it is satisfactory to observe that it was reduced at the end of May last without resorting to distraint, except in two instances to Rupees 4,372 of which the Collector expected to recover about 9/10 by the end of June.

Demand	...	RS. 2,58,229
Balance	...	46,844

"The balance of Abkary at the end of the Fusly was still greater in proportion being "above 44 per Cent. of the demand, but this had been reduced at "the 15th June last to Rupees 1,046. Rigorous measures should be "used to recover the outstanding balance as directed by the Board "of Revenue."

Demand...	23,839
Balance...	10,568

"The Governor in Council observes that orders have been passed "on the reference relative to the disposal of the chanks in store on "account of Government, adverted to in the 11th Para of these "proceedings."

Cons., 13th Augt. 1834.
Novr. 19 and 20.

"Though there was a decrease in the current demand on account of Moturpha there was "an increase in the amount of collections including arrears, the whole amount collected however "fell short of the current demand. It appears that the distress of the late years has fallen "heavily on the class of people subject to the taxes under this head."

"On the whole there was a net decrease of Rupees 85,031 in the amount realized from the "extra sources of revenue in Tinnevely in Fusly 1242 compared with the preceding year a "large part of which has been since made up by the resources from the renters of Sayer "and Abkary."

"Of the old arrears of extra revenue amounting to Rupees 63,173 the greatest part "Rupees 40,307 it is observed is due on account of Moturpha of which the sum of Rupees 26,378

'is due for fuslies prior to 1240. The Governor in Council conceives that it will be expedient to write off this balance. It is observed that the Collector has been required to report upon these balances with a view to the remission of such as are irrecoverable.'

428. A copy of the foregoing was transmitted to the Collector on the 29th September.

REGARDING CERTAIN INFAMOUS INTRIGUES TO WHICH RAMASAMY IYAH HEAD SHERISTADAR
MADE HIMSELF A PARTY AND HIS DISMISSAL FROM OFFICE.

429. The following letter was addressed to the Chief Secretary to Government under date 13th May 1833.

To the Chief Secy. to Govt.,
In Cons., 29th Augt. 1833.
"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Tinnevelly dated the 27th Ultimo with its several enclosures."

"The Collector states that in consequence of rumours in circulation at Tinnevelly relative to a remittance made by Ramasamyah the Sheristadar of his Cutcherry of a sum of money to a person employed on a recent occasion as his Vakeel at Madras he thought it proper to question the Sheristadar on the subject who admitted that he had sent a Hoondie for 4,000 Rupees to Sooba Row the person alluded to. On the Sheristadar being further asked what his object was in making the remittance, he at first gave evasive and inconsistent answers, but on being pressed by the Collector for explanation at length stated that it was no use disguising any longer his object and that he should have owned the transaction at once but that in so doing the names of some Gentlemen at Madras would appear. The Collector having understood that much correspondence had passed between the Sheristadar and his Vakeel on the occasion, intimated to Ramasamyah his expectation that he would produce the letters received by him, observing that enough was already known to render concealment of no further avail. After some difficulty and a delay of one or two days Ramasamyah produced seven original letters addressed to him from Madras by Sooboorow which the Collector has submitted accompanied by translations. Mr. Eden adds that the Sheristadars giving up the correspondence was perfectly unconditional and subsequently to his confession of the whole affair having been elicited."

"The object of the remittance it appears was to furnish Sooboo Row with the means of making payments which he had represented to be necessary in order to procure the assistance of Mr. Morris then Acting Secretary to the Board of Revenue and of some of the principal servants of the office and others towards the success of the application of Ramasamyah to be restored to the situation of Head Sheristadar in the Cutcherry of the Collector of Tinnevelly."

"In reference to the contents of these letters it may be proper to state what appears on the records of the Board connected with the restoration of Ramasamyah to the Office of Head Sheristadar."

"On the 18th August 1831 the Board received a letter from the Collector Mr. Drury dated

From the Collr., 12th in Cons.,
22nd Augt. 1831.

"the 12th of the same month, reporting the resignation of the Office of Head Sheristadar of his Cutcherry by Ramasamyah on the 21st of the preceding month, adding that this communication had been delayed in consequence of Ramasamyah having been prevented by the death of a member of his family, from delivering over his dufter before that period. The Collector recommended

To the Collr., In Cons., 22nd
Augt. 1831.

"that Govind Row the Naib should be promoted to be Head Sheristadar in succession to Ramasamyah. The Board in their answer dated the 22nd of the same month stated that referring to the previous

"service of Govind Row they did not think that he had sufficient experience to qualify him for the important and responsible office of Head Sheristadar in a District where so much was to be done in order to the settlement of the revenue as in Tinnevelly and desired the Collector to make

From the Collr., 29th Augt.,
in Cons., 5th Sept. 1831.

No. 680 of 1831.

To the Collr., 1st Sept. 1831,
in Cons., 1st do.

From the Collr., 15th in
Cons., 26th Sept. 1831.

To the Collr., 3rd in Cons.,
3rd October 1831.

On the 16th December the Government forwarded to the Board, with instructions to take such notice of it as they might think expedient, a Petition from Ramasamyah dated the 27th of the preceding month representing that his resignation of the situation of Head Sheristadar was not voluntary but induced by the harsh treatment of the Collector and praying to be reinstated.

No. 962 of 1831.

To the Collr., 22nd Decr., in
Dy. Cons., 26th do. 1831.

In Cons., 13th Feby. 1832.

To the Collr., 20th Feby. 1832,
in Cons., 20th do.

To Govt., 20th in Cons., 20th
Feby. 1832.

From the Ag. Sub-Collr.,
28th Feby., in Cons., 8th March
1832.

"another selection. Mr. Drury in reply urged that if the Board had no other objection to the appointment of Govind Row as Head Sheristadar than that of his limited experience he might be allowed to make trial of his ability to perform the duties of the office. Before the receipt of this letter by the Board a Petition had been presented to them by Jevan Row who had formerly held the situation of Head Sheristadar in Tinnevelly, soliciting the appointment. This was forwarded to the Collector on the 1st September, with a request that he would take into consideration the propriety of reappointing him to the vacant office of Head Sheristadar with reference to the observations of the Honorable the Court of Directors on his case. The Collector thereon intimated his readiness to appoint Jevan Row but that person having died in the interim the Board adhering to their opinion that Govind Row did not possess sufficient experience requested the Collector to nominate some other qualified person as Head Sheristadar."

This Petition appears to have been transmitted to Government by Post a similar Petition had previously been received by the Board from Ramasamyah thro' the same channel upon which it appears that no orders were immediately passed. A Note on the back of it shews that it was intended that the subject should lie over till the arrival of the new Collector, Mr. Drury who had been appointed Acting Secretary to Government in the Revenue and Judicial Departments still remaining in charge of the District. The Petition of Ramasamyah received from Government was transmitted to the Collector for report in a letter dated the 22nd December and despatched on the 3rd of the next month. Mr. Drury's report upon the Petition bearing date the 1st February 1832 was received at Madras on the 10th and after being circulated in the usual manner for the perusal of the Members, was laid by the Secretary before the Board at the next meeting on the 16th. The following Memorandum of the instructions then given to him by the Board upon the subject of the Collector's letter is noted in the original Minute paper in Mr. Morris's handwriting. To give the man a further trial his former services and good conduct entitle him to consideration. To notice the subject of the date a letter conveying the orders of the Board for the restoration of Ramasamyah to his former situation of Head Sheristadar was accordingly drafted by the Secretary and after having been approved and passed by the President and the Members then composing the Board was despatched in due course on the 20th of the same month. The correspondence between the Board and the Collector was submitted on the same day for the information of the Right Honorable the Governor in Council and finally the Sub-Collector in a letter dated the 28th reported that Ramasamyah had been reinstated in the situation of Head Sheristadar on the same day that the letter conveying the Board's orders was received by him, viz., the 25th of February.

The foregoing detail will shew that immediate attention was given to the Petition of Ramasamyah received with Mr. Secretary Wheatley's letter of the 16th December 1831 and that no delay occurred in passing and communicating to the Collector the orders of the Board on the case.

"The two Petitions from Ramasamyah abovementioned, viz., the one addressed to the Board dated the 14th August and that to Government dated the 27th November 1831 were, as already stated, both received through the Channel of the Public Post Office and on examining the Register of Petitions kept in the Boards' Office, no other Petition from Ramasamyah himself or from any person on his behalf appears to have been received by the Board. It is understood however that a person named Sooba Row apparently the writer of the letters submitted by Mr. Eden, did wait upon the Board representing himself as the Vakeel of Ramasamyah while his Petition was under reference to Mr. Drury."

"This person a revenue Gomastah in the Tinnevely District was dismissed by the Collector and sentenced to pay a fine under Regulation IX of 1822 and appears to have repaired to Madras in the first instance with the view of petitioning for restoration to his situation. Two Petitions presented to the Government by him were with others transmitted to the Board for disposal in the Chief Secretary's letter of the 16th September 1831 and after being endorsed by them were returned to the Petitioner on the 5th December following."

"The tenor of the letters to Ramasamyah seems to shew that Sooboo Row was not originally deputed by him to the Presidency as his Vakeel as supposed by Mr. Eden. He appears to have thrust himself into the Sheristadar's confidence and artfully succeeded in inducing him to believe that in order to procure his restoration to his former situation it was necessary to supply him with funds to a large amount to be appropriated in the manner above indicated."

"Before laying them before the Government the Board have thought it right to communicate to Mr. Morris the papers now submitted. That Gentleman has requested them to express his anxious desire that the matter should undergo full investigation in order that the corrupt intrigue in which his character has been so audaciously and infamously aspersed may be completely exposed, and that all the parties concerned in it may be detected and brought to exemplary punishment."

"The Board are of opinion that this occasion should be taken to prove publicly that the Government regard it as an offence of great importance to deal thus calumniously with the names and characters of their officers, and that it is therefore expedient that active measures should be taken for the thorough investigation of the whole course of this transaction and the discovery and punishment of all the accomplices."

"The subsequent forgery committed by Sooboo Row by which it appears he defrauded the Sowcar Narrain Chetty through whom the sum of Rupees 4,000 was paid to him on account of the Sheristadar throws such a light upon the former transaction that there can hardly be a doubt of its being entirely fraudulent and that the money which he obtained from the Sheristadar upon the false pretences set forth in his letters was appropriated to his own use or shared with the accomplices by whose aid he was enabled to carry on the intrigue by which the principal was duped. It is understood that Sooboo Row has as yet eluded the endeavours of the Police to apprehend him upon the charge of forgery."

"From the circumstances of the case there was no room for the interposition or agency of the Native servants of the office in any manner, and the Board are persuaded that the allegations respecting those whose names are mentioned in the letters of Sooboo Row are false and

"without foundation. With respect to the native manager of the office in particular, it appears that he happened to be absent from duty owing to sickness for sometime previous and subsequent to the date on which the order for reinstating Ramasamyah was passed. It is due to Bagavunt Row to state that he has hitherto maintained unimpeached a high character for integrity as well as for zeal and ability in the discharge of his duties."

"The Board entirely concur in the Collector's observations upon the conduct of the Head Sheristadar Ramasamyah in this transaction. It is obvious that he has been the dupe of a crafty and subtle rogue. The letters indeed shew that he had entertained considerable suspicions as to the truth of the stories written to him by Sooboo Row but he must have given credit to them before he furnished him with the funds which it appears he placed at his disposal. But the circumstance of his having been deceived is no excuse to him. It is clear that he did not scruple to forward his objects by corrupt means and his whole conduct in this matter evinces so much laxness of principle and want of integrity of character as to render it very improper, in the opinion of the Board that he should be permitted any longer to fill the highly responsible and confidential situation of Head Sheristadar, and they deem it to be expedient for the sake of example, that he should be dismissed from office and declared in the most public manner unworthy of serving the company in any situation in future. Should the Right Honorable the Governor in Council concur in this view of the Sheristadar's conduct the Board will be prepared to furnish the Collector with instructions with a view to supplying his place."

"In conclusion I am directed to observe that the translations prepared in the Collector's office of the Mahratta letters though conveying the general sense of the originals are loose and inaccurate in some particulars. It will also be remarked that the whole series of letters addressed to the Sheristadar have not been produced several, the dates of which are mentioned, are wanting."

430. In reply we received the following letter from Government under date 31st May 1833.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 13th Instant respecting the unprincipled conduct of Ramasawmy Iyah Head Sheristadar of the District of Tinnevely and to desire that you will immediately discharge him from the service with such marks of ignominy as you may deem commensurate with the infamous intrigues to which he made himself a party."

"The Right Honorable the Governor in Council is prepared to adopt the most efficient steps for bringing so abandoned a reprobate as Sooboorow to condign punishment and you will be pleased in communication with Mr. Morris to take into consideration what measures would be best adapted for that purpose and most acceptable to him."

In Cons., 23th Aug. 1833. 431. A copy the foregoing letter from Government was transmitted to the Collector on the 3rd June 1833 with the necessary instructions on the subject.

SATER CHOUKEY OF PARANGOODY.

Dated 24th February 1834. 432. With reference to para 364 of our last General Report we received the following letter from Government dated 8th July.

"I am directed by the Governor in Council to call your attention to the Extract from the Minutes of Consultation in this department dated the 29th November 1833 No. 1205 and to request that the information therein required

"relative to the situation of the Sayer Choukey of Peroongoody in Tinnevely and the amount of its collections for a series of five years may be submitted as soon as possible."

30th May, in Cons., 12th June 1834.
21st June, in Cons., 3rd July 1834.

433. In reply we laid before Government under date 17th July the letters from the Collector of Tinnevely noted in the Margin requesting that the question regarding the removal of the Paroongoody Choukee from its present site be left undecided until he is able to make further enquiry into the subject and report the result thereof.

434. We stated that a copy of the letter from Government dated 8th July had been forwarded to the Collector of Tinnevely with instructions to submit the information required regarding the Sayer Choukey of Paroongoody, with as little delay as practicable.

435. With reference to the foregoing letter we submitted for the information of the Right Honorable the Governor in Council under date 11th August a letter from the Collector of Tinnevely explaining the cause of the delay in furnishing the abovementioned report and on the 18th September we forwarded to Government the letter from the Collector of Tinnevely noted in the margin shewing the result of a further enquiry instituted by him on the several points connected with the site of the Sayer Choukey of Peroongoody upon which we observed as follows.

To the Chief Secy. to Govt.,
In Cons., 11th August 1834.
25th July, in Cons., 7th Aug. 1834.
To the Chief Secy., in Cons.,
18th September 1834.
4th in Cons., 18th Sept. 1834.

"Mr. Eden appears to have taken great pains in obtaining accurate information upon this subject and has fully detailed the circumstances under which the Meerassidars to whom the Keelaharavoymolee lands in which the Peroongoody Choukey is situated belonged were originally induced to place themselves under the protection of the Travancore Government and in consequence of which those lands are now claimed as part and parcel of the Travancore Territory."

"In forwarding this report for the information of Government the Board only deem it necessary to observe that the facts stated by the Collector regarding the entry of the lands in question in the different accounts of the District the length of time since which collections had been made on the spot where the Choukey now stands and the description given of the boundaries of the lands in the accounts supported as those facts are by testimony both documentary and oral appear to them to be amply sufficient to invalidate the claims set up by the Government of Travancore."

Para 3.
" 31.
" 39.

"The actual collections from the Choukey from Fusly 1238 to 1242 inclusive are given in In Cons., 12th June 1834.
"Mr. Wroughton's letter of the 30th May last and have averaged yearly Rupees 29,544-0-0."

EXAMINATION OF THE PEARL BANKS.

436. The following letter was addressed to Government under date 10th July.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Tinnevely enclosing a report of the Examination of the Pearl banks on the Coast of that district in the Months of February and March last and to request that sanction may be granted for the expenditure of Rupees 164-9-5 which has been incurred on that occasion."

To the Chief Secy. to Govt.,
In Cons., 10th July 1834.
27th June, in Cons., 10th July 1834.
Enclosure No. 1.
Statement No. 3.

437. The sanction of Government for the outlay recommended above was granted under date 18th July.
In Cons., 21st July 1834.

438. A copy of the foregoing correspondence was transmitted to the Collector on the 21st July.

ON THE SUBJECT OF THE DISPOSAL OF THE CHANKS FISHED IN FUSLIES 1242 AND 1243.

439. The following letter was addressed to Government under date 11th August.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying correspondence with the late Acting Collector and present Collector of Tinnevely upon the subject of the disposal of the chanks fished in Fuslies 1242 and 1243 which are at present in store at Tutacorin."

To the Chief Secy. to Govt.,
In Cons., 11th August 1834.
From the Ag. Collr., 30th May, in Cons., 12th June 1834.
To the Collr., 19th in Cons., 19th do.
From do., 23rd July, in Cons., 4th August do.

"In his letter of the 30th May last Mr. Wroughton submitted a proposal from Mr. Baggot of Tutacorin to take the whole of the chanks fished in Fuslies 1242 and 1243 amounting to 8,32,747-0-0 on payment of Rupees 2,500 to Government over and above the Costs of the fishery for the two years which amounted to 19,644-12-7 thereby securing to the Government a clear profit of three Rupees per thousand. The Board conceiving this offer to be inadequate, with reference to others which had been made for chanks fished in former years of an inferior description to those now in store, referred Mr. Baggot's offer to the present Collector and requested his opinion on the subject."

To the Collr., 19th June 1834.

"From Mr. Eden's report it appears that the offer of Mr. Baggot tho' in his opinion not sufficiently advantageous is the only proposal which has been received notwithstanding the repeated advertisements which have been issued. Mr. Eden advocates the plan of sending them round to Calcutta on account of Government to be there disposed of by some of the houses of Agency."

"Altho' it is probable that the actual gain to Government by the sale of chanks at Calcutta might exceed the amount offered by Mr. Baggot, yet as his offer involves no risk to Government and as it is a matter of importance that the chanks should be disposed of as speedily as possible, in order that employment may be found for the divers, who, for want of it, are represented as suffering great privations the Board think that it would be best to accept it, and they accordingly recommend that the Collector may be authorized to make over the chanks to him on payment of Rupees 2,500 exclusive of the charges incurred by Government for the Fisheries of Fuslies 1242 and 1243."

440. Agreeably to the recommendation contained in the foregoing letter the Government, under date 15th August sanctioned the acceptance of Mr. Baggot's offer.
In Cons., 18th August 1834.

441. A copy of the foregoing correspondence was transmitted to the Collector on the 18th August.

COLLECTION OF MOTURPHA IN FOUR ENAM VILLAGES BELONGING TO THE MUTTOM OF NAGANACHERY.

442. The following letter was addressed to Government under date 8th September.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying petitions presented by the Vakeel of the Priest of the Nunganacharry Muttom in the Tinnevely District and praying that the privilege of collecting Moturpha in 4 Enam Villages belonging to the Muttom may be continued to the Muttom as formerly and that a certain sum levied on dried crops may be refunded."

"On taking into consideration a statement forwarded by the Collector of Tinnevely shewing the number of Villages held on favorable tenure wherein the collection of Moturpha was not made on account of Government the Board observed (with reference to the opinion given by the Judges of the Sudr Udalut under date the 22nd April and 28th June 1822) that in all cases where the parties did not possess sunnuds confirmed by the British Government they were of opinion that the collection of Moturpha of the holders of the Villages being illegal, should be prohibited and they authorized him to resume the collection on account of Government."

"In consequence of the above observation it appears the collection of the Moturpha was resumed generally in the Villages and among them in 4 Villages of the Nunganacharry Muttom, against this resumption the Petitioner urges the long enjoyment by the Muttom of the privilege in question and the right conferred by the sunnud which accompanies."

"The sunnud bears the seal of His Highness the Nawab Omdut Ul Omrah and grants the ready money collections in the 4 Villages. It was registered on the 1st December 1814 and signed by Mr. Drummond formerly an Assistant Collector in the Tinnevely District."

"As the Muttom of Nunganacharry is represented to be held in the highest veneration by the Hindoos of the Vishnoo caste throughout the Southern part of the Peninsula and in consideration of the right to the collection of Moturpha having been enjoyed by them undisturbed for a very long period the Board would beg to recommend that as a special case this right should be continued to it by a sunnud issued by the Governor in Council according to the form of sunnud granted to the Jaghiredar of Sivasamoodrum in the year 1832."

"The claim preferred in the Petitions to reimbursement of the amount of collections made on account of dried crops in Fuslies 1241 and 1242 has been referred to the Collector for report."

In Cons., 23rd September. 443. The following order was passed by Government on the above letter under date 19th September.

"The Governor in Council is not satisfied with the reasons assigned for making an exception from the general rule regarding the resumption of the Moturpha tax in favor of this institution. The Moturpha tax is specially reserved to Government and cannot legally be levied except under a special assignment from Government. By oversight however it was left until lately to be collected generally by the Shotriumdars and others holding alienated Villages in Tinnevely. The error has been corrected and the Moturpha is now collected in those Villages on account of Government."

"The Governor in Council does not see that there is more reason for assigning it specially in the 4 Villages in question to the Muttom to which they belong than to other Shotriumdars or Kuttgottahdars who have for a long time irregularly enjoyed the privilege under sunnuds unconfirmed by the British Government."

Appointment. 444. Mr. J. F. Bishop was appointed Acting Sub Collector on the 18th November.

OBSERVATIONS OF GOVERNMENT ON THE EXTRA REVENUE FOR FUSLY 1242.

Vide last Genl. Report. 445. In reply to our Proceedings under date 13th January 1834, Para 373. we received from Government the following Extract from the In Cons., 20th Feby. 1834. Minutes of Consultation dated 14th February.

"The Right Honorable the Governor in Council considers the management of the Extra Revenue in Coimbatore during the past Fusly to have been very satisfactory. He particularly adverts to the punctuality of the collections and the small amount of the balances which remained outstanding at the close of the Fusly although the demand of current revenue fell short of Fusly 1241 by Rupees 37,578-10-11, the decrease in the amount realized was only Rupees 25,670-9-7. There was at the same time an increase in the amount of arrears collected."

"The Board of Revenue will be pleased to submit for the information of Government the explanations they may receive from the Principal Collector of Coimbatore on the subject of the adjustment of the duties payable by Cochin and Travancore on account of the Tobacco supplied to those States adverted to in the 3rd Para of their Proceedings."

446. A copy of the foregoing was transmitted to the Principal Collector on the 27th February.

REGARDING THE PUBLIC BUNGALOW AT DIMHUTTY AND THE CONTRACTS OF THE SALE OF SPIRITS &C., ON THE NEELAGHERY HILLS.

From the Offg. Secy. to Govt., in Cons., 7th July 1834. 447. The following letter from Government was received by us under date 1st July.

"There being reason to believe that the Public Bungalow at Dimhuty on the Neilgherry Hills is never used as a Traveller's Bungalow, and from it's situation is not calculated to be of any service as such; the Governor in Council desires that you will instruct the Principal Collector of Coimbatore to let it at a rent for the benefit of Government."

"The Governor in Council further desires that the Principal Collectors of Coimbatore and Malabar be directed respectively not to enter into contracts for the sale of Spirits on the Neilgherry Hills, or any contracts connected with the Revenue of the Hills for a longer period than two months, without further orders."

To the Chief Secy. to Govt., in Cons., 11th Augt. 1834. 448. The following letter was addressed to Government under date 11th August.

"With reference to Mr. Elliott's letter of the 1st Ultimo, I am directed by the Board of Revenue to request that you will submit for the information and orders of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Coimbatore, proposing that a rent of 30 Rupees per mensem may be fixed for the use of the terraced Bungalow at Dimhuty, and that godowns on a small scale may be constructed and added to it, the charges of building being defrayed from the rent, also suggesting that this Bungalow be placed under the same control as the other Bungalows at Dimhuty."

In Cons., 15th Sept. 1834. 449. The following order was passed by Government under date 9th September.

"The Governor in Council approves and sanctions the arrangements proposed by the Principal Collector of Coimbatore in his letter dated the 30th July last."

"The Principal Collector will accordingly submit through the proper channel an Estimate for the Godowns required to be attached to the Bungalow."

To the Chief Secy. to Govt.,
in Cons., 25th Sept. 1834. 450. The following letter was addressed to Government under date 25th September.

"With reference to Para 2 of Mr. Elliott's letter of the 1st July last, I am directed by the Board of Revenue to request that you will submit for the information and orders of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Coimbatore, reporting that the period mentioned by Government for the continuance of the Abkarry, &c., rents on the Neilgherry Hills would expire on the 12th Instant, and stating that until further instructions he had directed the renters to continue their collections under these heads of Revenue according to their respective agreements."

In Cons., 16th Oct. 1834. 451. The proceeding reported in the above letter was approved of by Government under date 10th October.

452. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 16th October.

ON THE SUBJECT OF THE DEBT DUE TO THE GOVERNMENT BY THE STATES OF TRAVANCORE AND COCHIN FOR THE TOBACCO SUPPLIED.

In Cons., 3rd Novr. 1834. 453. The following Extract from a letter to the Officiating Chief Secretary to Government of India dated 21st October was furnished to us by Government under the same date.

* Travancore & Cochin. "One point mentioned by the Resident,* namely, the great increase of the debt stated to be due to the Company for Tobacco received from the Principal Collector of Coimbatore, ought to have been brought to the notice of Government by the latter Officer, as well as by the Resident; and a reference will be made to the Revenue Department for the purpose of ascertaining what communications have been made by the Principal Collector on this subject, and how they have been disposed of."

To the Chief Secy. to Govt.,
in Cons., 27th Novr. 1834. 454. In reply the following letter was addressed to the Chief Secretary to Government under date 27th November.

"With reference to the orders of Government dated the 21st Ultimo, I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Coimbatore, enclosing statements shewing the state of the Tobacco accounts between this Government and the Government of Travancore and Cochin."

"The outstanding balance on account of Tobacco supplied to the Travancore Government to the end of Fusly 1241 was noticed by the Board in their Proceedings of the 13th January last, who were desired to submit to Government any explanation they might receive upon the subject. The statements herewith submitted contain the first account of the matter which has been furnished by the Principal Collector."

"An application made by the Principal Collector in July last to the Resident for payment of the amount due up to the end of Fusly 1243, has not been replied to."

CLAIM ADVANCED BY SOOLOOR POTTIAH FOR PAYMENT FOR TOBACCO SUPPLIED BY HIM FOR THE TRAVANCORE GOVERNMENT.

455. The following letter was addressed to Government under date 17th November.

To the Chief Secy. to Govt.,
in Cons., 17th Novr. 1834. "With reference to an Extract from the Proceedings of the Board of Revenue dated the 9th June 1831, I am directed to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying correspondence with the Principal Collector of Coimbatore, upon the subject of a claim advanced by Sooloor Pottiah for payment for Tobacco supplied by him for the Travancore Government in Fuslies 1238 and 1239."

"With regard to the price to be paid for the Tobacco supplied in fusly 1237, the Board have only to request the orders of Government upon their Proceedings above adverted to, in which the subject was brought to notice. The subject of Mr. Drury's letter now submitted is the claim of S. Pottiah to payment for the Tobacco supplied by him in fuslies 1238 and 1239, which he (Pottiah) states was ordered by Mr. Sullivan to be made at the rate of Rupees 37-3-0 per candy, but for which order he appears to be unable to produce any Document or Voucher whatever."

"The Tobacco in question is stated to be charged in the public accounts at Rupees 27-6-2 7/16 per candy for fusly 1238, and at Rupees 21-14-0 for fusly 1239, but there does not appear to be any reason assigned for these rates, which are considerably below those at which Tobacco supplied by other Merchants in the same years was charged in the accounts."

"The Board concur with Mr. Drury in opinion that it appears reasonable that Sooloor Pottiah should be paid at the same rate as other Merchants, and they recommend therefore that authority may be granted for paying him at the rates specified in Column 5 of the Statement annexed to Para 16 of the Principal Collector's letter of the 14th Ultimo, viz., at Rupees 31-13-11 per Candy for the Tobacco supplied in Fusly 1238, and Rupees 27-6-2 7/16 for Fusly 1239. The actual amount to be disbursed at the above rates will be Rupees 16,574-0-2 1/4 as shewn in the annexed Memorandum."

Fusly.	Candies.	RS.	A.	P.	per Candy	RS.	A.	P.
"1238 ..	265 10	...	at 31 13 11			8,461	6	10 1/2
"1239 ...	296 4 1/2	..	at 27 6 2 7/16	do.		8,112	9	3 1/4
	561 14 1/2					16,574	0	2 1/4

"This sum exceeds the amount due to him at the rates at which the tobacco has already been charged in the accounts by Rupees 2,821-5-10 1/4."

"Of the 296 Candies purchased in fusly 1239 from Sooloor Pottiah for the Travancore Government, it appears that a quantity of 66 13 has not been removed from Coimbatore by their Agent, the Travancore Government declining to take it on the ground of the present Agent for that Government not considering it of a quality sufficiently good to warrant his sending it to Travancore. The sum due for this Tobacco is Rupees 4,438-1-0. The Principal Collector has been in correspondence with the Travancore Resident on the subject. In a communication from the Deewan to the Resident he urges the non liability of his Government for the value of this Tobacco on the grounds that tho' stamp it had never been weighed and received by the Agent owing to it's having been placed under seal by the Principal Collector

"Mr. Thomas, and that till the Agent gave his receipt for the Tobacco, the Travancore Government was not answerable for its value. Mr. Thomas's reply of the 31st August 1832 to the Dewan's objections appears to the Board quite satisfactory and they are of opinion that the Tobacco having been once Stamped by the Travancore Agent, it became essentially the property of that Government as by that act it was set apart and rendered unavailable for disposal in any other market."

In Cons., 11th Decr. 456. In reply we received the following Extract from the Minutes of Consultation under date 5th December.

"The Governor in Council having taken into consideration the Extract from the Proceedings of the Board of Revenue under date the 9th June 1831 referred to in the above letter, which he observes was recorded on the 29th of the same month, without any remark or order, he concurs in the conclusion of the Board that the claim of Sooloor Poottiah to receive a price for the Tobacco delivered by him in Fusly 1237 exceeding the rate charged in the accounts ought not to be admitted, notwithstanding the order issued by Mr. Sullivan on the eve of his departure."

"For the succeeding Fuslies 1238 and 1239 Sooloor Poottiah has also, it appears, claimed a higher price for his Tobacco than is charged in the accounts, upon an alleged promise of Mr. Sullivan, of which however he has produced no Voucher. The Principal Collector thinks that though the prices claimed by Sooloor Poottiah are too high, those charged in the accounts are too low, with reference to the prices paid for the Tobacco supplied by others. Instead of Rupees 27-6-2 7/16 charged in the accounts of fusly 1238 he proposes that Rupees 31-13-11 shall be allowed and Rupees 27-6-2 7/16 instead of Rupees 21-14-0 charged for fusly 1239. But the charge to the Travancore and Cochin States in fuslies 1238 and 1239 was Rupees 37-3-0 per Candy, of which the sum of Rupees 10-7-0 was on account of the expenses of Establishments, leaving Rupees 26-12-0 at the Net price. It is clear therefore that Rupees 31-13-11 could not be allowed to the Merchant without a positive loss to Government; and it cannot be supposed that such a result was ever contemplated."

"The charge of Rupees 10-7-0 for establishment adverted to above appears to include As. 10 P. 2 7/16 allowed to the Merchant for Khas Sibbendy as shewn in Para 10 of Mr. Drury's report. Deducting Rupees 10-7-0 from Rupees 37-3-0 the price paid by Travancore and Cochin, the remainder is Rupees 26-12-0, adding As. 10 P. 2 7/16 the total is Rupees 27-6-2 7/16, the very sum charged in the accounts as payable to Sooloor Poottiah for Fusly 1238. It would seem therefore that the charge for 1238 is correct and the charge for 1239 certainly ought not to exceed it. The Governor in Council thinks it desirable that the subject should be reconsidered by the Board of Revenue with reference to these observations."

"With respect to the charge against the Travancore Government on account of 66 candies of Tobacco purchased in fusly 1239 and not removed by the Agent. It appears that the main ground on which it is resisted by the Dewan is that the Agent was not permitted to clear the Tobacco when he wished to do so, and that it became damaged in consequence. The assertion that the Agent was not permitted to clear the Tobacco when he applied to do so is not denied, and it appears that in fact the Tobacco was for a time under seal. It may be true that it was not so detained long enough to cause its deterioration, but the fact of the Agent not being allowed to remove it at his pleasure appears to afford some plea for the refusal to receive it afterwards notwithstanding it had been stamped by the Agent, and the Governor in Council under the circumstances of the case is not disposed to insist upon this demand."

RELATIVE TO CAUSEY CHETTY'S CONFINEMENT AS A REVENUE DEFAULTER.

457. The following letter was addressed to Government under date 30th January 1834.

"With reference to the Minutes of Consultation of Government under date the 23rd August last, I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Coimbatore dated the 14th Ultimo, reporting that Causey Chetty declines acceding to the conditions which have been tendered to him by the Principal Collector in pursuance of the above order of Government."

To the Chief Secy., in Cons., 30th Jany. 1834.

In Cons., 29th Augt. 1833.

14th in Cons., 26th Decr. 1833.

"The Board beg leave to solicit the instructions of Government as to the course that should be pursued in respect to the defaulter."

In Cons., 13th Feby. 1834. 458. The following order was passed by Government under date 11th February.

"As Causey Chetty has declined to accede to the conditions upon which it was proposed to release him, he must be detained in confinement."

Extract from the Minutes of Cons., 11th Feby. 1834.

"It appears to be advisable that the Bonds and Documents mentioned in the 2nd Para of the Principal Collector's letter should be carefully examined in order to ascertain whether there are any upon which prosecutions could be instituted with a probability of success."

459. The following letter was addressed to Government under date 10th March.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Coimbatore on the subject of Causey Chetty's confinement."

To the Chief Secy., in Cons., 10th March 1834.

28th Feby., in Cons., 10th March 1834.

"Adverting to the 2nd Para of Mr. Drury's letter, the Board instruct me to observe that at Salem they have understood that Causey Chetty was not confined in Jail, but to the limit of the Fort having a suit of apartments much superior to what is allotted to Revenue Defaulters. As it appears from Mr. Drury's letter of the 14th December last, that Causey Chetty declines to accede to the fair and just views of Government in his case, the Board are of opinion that his confinement should not for the future be different to that of any other Revenue Defaulter, namely, that it should be in the Jail which may be either that of the Salem Court or of the Auxiliary Court at Coimbatore as the Government may be pleased to direct."

In Cons., 26th Decr. 1833.

In Cons., 27th March. 460. The following order was passed by Government under date 25th March.

"The Governor in Council is of opinion that Causey Chetty should be detained in confinement as a Revenue Defaulter in the Debtor's Ward of the Jail of the Auxiliary Court at Coimbatore."

Extract from Minutes of Cons., 25th March 1834.

461. The following letter was addressed to Government under date 26th June.

"With reference to the order of Government bearing date the 25th March last, com-

To the Chief Secy., In Cons., 26th June 1834.

From Coimbatore, 8th in Cons., 17th April 1834.

To do., 17th in Cons., 17th do. "

From do., 26th April, in Cons., 8th May "

To do., 19th in Cons., 19th do. "

From do., 26th May, in Cons., 5th June "

To Salem, 5th in Cons., 5th do. "

From do., 14th in Cons., 26th do. "

"municating the opinion of the Right Honorable

"the Governor in Council" "that Causey

"Chetty should be detained in confinement as

"a Revenue Defaulter in the Debtor's Ward

"of the Jail of the Auxiliary Court at Coimba-

"tore", "I am directed by the Board of Reve-

"nue to request that you will lay before the Right

"Honorable the Governor in Council the accompanying correspondence with the Principal

"Collectors of Salem and Coimbatore respectively."

"(Here enter 17th, 19th, 20th, 21st, 22nd, 24th, 26th, 27th, 29th and 30th May, 1st, 2nd, 4th and 5th June 1833)."

"The following Minute of Mr. Oliver is ordered to be recorded."

"(Here enter 29th August 1833.)"

"On the 5th February 1833 Mr. Bannerman Zillah Judge of Salem was appointed under the

"provisions of Section VI Regulation VII of 1828 to be sole Com-

Vide last Genl. Report, Para "missioner for the purpose of revising the proceedings of the late

331. "Principal Collector of Coimbatore against Ramiah, formerly Head

"Sheristadar of his Cutcherry."

"Mr. Drury the Principal Collector of Coimbatore was directed to send to the Commissioner

"select cases requiring further investigation, and the Commissioner was instructed to extend

"his inquiry in each case to any new evidence which he might consider necessary to establish

"the innocence or guilt of the accused, the Principal Collector being authorized to furnish him

"with any Documents &c, which he might deem essential to that end."

"Of 22 cases referred to him by the Principal Collector, the Commissioner has submitted

"his proceedings upon 16, with his several letters noted in the margin. In his last letter dated

"the 5th June he has explained his reasons for not entering into an examination of the remain-

"ing 6 cases."

"In the 16 cases investigated by him the Commissioner has annulled the sentences passed

"by the late Principal Collector. It appears that he re-examined none of the witnesses, and

"called for no additional evidence in any one case, but limited himself to the consideration of

"the depositions originally taken, with reference to information obtained from the records of

"the Principal Collector's Cutcherry which was of much assistance to him in judging of the

"character and credibility of the evidence."

"In his letter dated 17th May 1833, which accompanied his proceedings upon the first case

"examined by him, the Commissioner submits some general observations upon the charges

"against Ramiah and the proceedings of the late Principal Collector."

"He remarks that there was not in this instance the alacrity to complain which is usual

"upon the commencement of a new administration, and that Mr. Thomas had found it necessary

"to issue proclamations in which even punishment was threatened to those who would not come

"forward with complaint or evidence."

"In reference to Ramiah's allegation that the Principal Collector directly or indirectly con-

"ferred patronage on those who complained or procured others to complain, and that some were

"suspended from Office till they did complain, he observes that Lutchmanarain" "Tahsildar

"of Pulladum, in whose Talook fourteen persons have complained and who has himself

"complained and supported the complaints of others is entered in the next list of Establish-

"ment as Tahsildar upon a salary exceeding by 25 Rupees the salary he drew before he com-

"plained, and one Soobramanien, who was under suspension when he first complained, gives

"his first deposition after he had complained holding a higher situation than that from which

"he had been suspended, and one Narrainnien who is described by Ramien as having been

"his water carrier, and who seems always ready when an eye witness is required, is entered on

"the establishment as a Moonshee soon after giving his evidence."

Extract from Minutes of Cons., 8th July 1834. "Resolved accordingly that Causey Chetty be confined in the

"Resolved that a copy of para 3 be transmitted to the Sudr and Foujdaree Udawlut with a

463. A copy of the foregoing correspondence was transmitted to the Principal Collector of Coimbatore on the 10th July.

OBSERVATIONS OF GOVERNMENT ON THE REPORT OF THE COMMISSIONER MR. BANNERMAN

ANNULING THE SENTENCE PASSED BY MR. THOMAS LATE PRINCIPAL COLLECTOR IN ALL

THE CASES IN WHICH RAMIAH FORMERLY HEAD SHERISTADAR IN HIS

CUTCHEERY HAS APPEALED.

In Cons., 25th Sept. 1834. 464. Under date 9th September 1834, we were furnished with the following Extract from the Minutes of Consultation.

Minutes of Cons., 9th Sept. 1834. "Read the following letters from Mr. E. Bannerman, Commissioner."

"Respecting Ramiah's averment that evidence was taken by undue and violent means, while he expresses his disbelief that Mr. Thomas had the slightest idea that this was the case, he observes that there was in many depositions" "a wide interval between the date at the head of the deposition and the date of Mr. Thomas's signature subscribed thereto" "that many if not all of these depositions had been taken by Lutchmanarrainen already referred to as having been promoted by Mr. Thomas, and it did not seem improbable that Lutchmanarrainen or any other Tahsildar would outstrip in his zeal the wish indicated in Mr. Thomas's proclamations."

"The Commissioner states that one Sigapanah Moodily, an important witness in many of these cases who stated that he was the general negotiator for bribes and situations between Ramiah and others, has been traced by him through old petitions and depositions in the Coimbatore Office, in which he found him described not as an Agent of Ramiah; but as an adherent of persons in hostility to him at the very time that the transactions in question are alleged to have occurred. This circumstance, the Commissioner justly observes" "is almost conclusive against the many charges in which that person appears as having been the negotiator" "and also affects the character of all the charges got up under the same auspices."

"On the other hand the Commissioner observes that the mode of defence adopted by Ramiah was not creditable to him or to his cause, and that" "Mr. Thomas might be excused if, in spite of the evidence, he believed that to be a bad cause in favor of which the party mainly concerned had not a word to offer." "He remarks upon the difficulty of proving acts of corruption by direct and positive evidence, and observes that the general impression on the mind of the European Functionary must be almost conclusive when the question is solely whether the Native Officer is further to hold his situation of trust under the European, but when the question is whether the Native functionary is to be fined, such a general impression is not to stand for evidence." "It is however obvious," he says, "that in many of the cases now under notice the judgment of the Principal Collector has rested on general impressions and foregone conclusions, for he could not even have supposed the immediate evidence sufficient to bear out all the charges."

"Considering that the Principal Collector did (though by a very improper process of judgment) sincerely believe Ramiah to be guilty, and that as the Law stands he is not liable to the payment of damages for whatever he did, not repugnant to Regulations, in pursuance of that belief; and not perceiving any reason for believing that the nature of the restraint under which Ramiah was held exceeded that which the law allows; the Commissioner has not adjudged any compensation to Ramiah on account of the sentences passed against him which on review he deemed it necessary to annul. But considering compensation to be due to him for the extreme duration of his restraint without reference to the merits of the charges, or his guilt or innocence, he has awarded to Ramiah on this account the sum of Rupees 1,750 to be paid by Mr. Thomas the late Principal Collector of Coimbatore under whose immediate orders and authority Ramiah was held under restraint, and who is left to adjust his indemnification with the authority under which he protracted the restraint. The Commissioner explains that he made his award in this way, because it appeared that the prolonged duration of the restraint of Ramiah was not entirely attributable to Mr. Thomas, altho' he was unable to ascertain to whom precisely it was attributable. Considering that the investigation might have been brought to final issue within 8 months from the end of December 1830, he adjudged Ramiah to be entitled to damages for all restraint subsequent to the termination of those 8 months."

"Seeing that the Commissioner has annulled the sentences passed by the late Principal Collector in all the selected cases examined by him, for reasons which appear to be good and sufficient, and which it is evident from the Minute recorded by Mr. Oliver under date the 6th

"June 1832, and the observations of the Board of Revenue in their Proceedings dated 12th May 1831 and 5th April 1832 apply very generally to the other cases in which sentence was passed against Ramiah by the late Principal Collector, and particularly adverting to the very improper tenor of the proclamations issued by Mr. Thomas for the purpose of procuring evidence, denouncing punishment to those who should omit to give information, to the rewards which it appears were conferred on persons who gave evidence, and to the discredit attaching to most of the testimony recorded from the character of the witnesses and the circumstances under which it was obtained, the Right Honorable the Governor in Council cannot hesitate to annul the sentences in all the other cases in which Ramiah has appealed."

"With respect to the award against Mr. Thomas for unnecessarily prolonging the restraint of Ramiah, it is observed that Mr. Thomas in his letter of the 1st February 1833 pleads an order of the Right Honorable the Governor, contained in a letter signed by the Chief Secretary dated Ootacamund 15th June 1831, and recorded in the Consultation of the Governor in Council on the 14th October 1831, as exonerating him from responsibility on this account, and it appears to the Governor in Council that the plea is valid. It is resolved accordingly that the award shall be discharged on account of Government."

"But under all the circumstances of the case the Governor in Council is of opinion that the compensation to be allowed to Ramiah should be not less than the amount of his salary from the date of his suspension until he was finally removed from office by order of Government. It is therefore resolved and ordered that in lieu of the compensation awarded by the Commissioner the sum of Rupees 8,816-15-10 which it appears from the Principal Collector's letter dated 1st December 1832 is held in deposit on this account, be paid to Ramiah by the Principal Collector of Coimbatore from the Treasury of that District, besides the sum of Rupees 189-10-10 being arrears of pay actually due to him previously to his suspension."

"The Governor in Council is of opinion that nothing has transpired in the course of this inquiry which warrants the permanent exclusion of Ramiah from office, he is therefore pleased to declare him eligible for employment in the public service in the grade in which he formerly stood, but there are obvious reasons why he should not be reinstated in the office of Head Sheristadar of Coimbatore, and the Governor in Council resolves not to comply with his petition to this effect."

465. A copy of the foregoing was transmitted to the Principal Collector on the 9th October with the necessary instructions on the subject.

REGARDING CERTAIN SUMS DISBURSED TO PERSONS EMPLOYED IN CONSEQUENCE OF THE SUSPENSION OF RAMIAH FORMERLY HEAD SHERISTADAR.

To the Chief Secy. to Govt.,
in Cons., 29th Augt. 1833.

466. Under date 29th August 1833 the following letter was addressed to the Chief Secretary to Government.

In Cons., 29th Octr. 1832.

"With reference to the 2nd para of Mr. Stonhouse's letter dated the 19th October 1832, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letters from the Principal Collector of Coimbatore, and to recommend that sanction be granted for adjusting the amount of the pay of the late Head Sheristadar, which remained in deposit undrawn from the 1st March 1830, to the 5th November 1832, (the date of his dismissal from public employ) in the manner shown in the Statement which accompanies Mr. Drury's letter of the 1st December last."

From the Pl. Collr., 1st in Cons., 13th Decr. 1832.

From do., 2nd in Cons., 13th May 1833.

In Cons., 13th Decr. 1832.

"The total amount of pay undrawn was Rupees 9,006-10-8, of which Rupees 189-10-10 is "due to the late Sheristadar from the 1st March 1830 to the 21st of the same month (the date "of his suspension) and the remainder has been disbursed to persons employed in consequence "of his suspension, with the exception of Rupees 1,097-13-7 which will be carried to the account "of Government."

"The item of Rupees 3,400 paid to Vencatrow, as Hungamah or Daryaft Sheristadar from "1st July 1831 to 30th November 1832 includes a sum of 2,400 which stands retrenched until "further explanation from the Principal Collector's account of actual charges incurred under "Estimate for Fusly 1241, by order of the Government dated 12th February last. Under the "explanation submitted in Mr. Drury's letter of the 2nd May last, the Board recommend that "this disbursement may receive the special sanction of Government."

From the Offg. Secy. to Govt., in Cons., 29th Sept. 1834. 467. The following letter was forwarded to us from Govern- ment under date 23rd September 1834.

"With reference to your Acting Secretary's letter dated the 29th August 1833, No. 352; "and to the remark dated 17th September 1833 in the Statement of sundry charges of the "Coimbatore District, submitted by your Board under date the 2nd of the same month, I am "directed to convey to you the sanction of the Governor in Council for the sum of Rupees 3,400, "paid to an Extra Sheristadar entertained in that District as explained by the Principal Collec- "tor in his letter dated 1st December 1832 in consequence of the suspension of the Head "Sheristadar from the 1st July 1831 to 30th November 1832."

"You will be pleased to report whether any further adjustments of charges are necessary "in consequence of the order of Government under date the 9th Instant, for the payment to "Ramiah of the whole amount in deposit on account of the salary of Head Sheristadar from "the date of his suspension until his final removal from Office."

To the Chief Secy. to Govt., in Cons., 29th Sept. 1834. 468. In reply we addressed the following letter to the Chief Secretary to Government under date 29th September.

In Cons., 29th Sept. 1834. "With reference to Para 2nd of Mr. Elliott's letter of the 23rd "Instant, No. 850, I am directed by the Board of Revenue to state "In Cons., 25th Sept. 1834. "that in consequence of the order of Government under date 9th "Instant for the payment to Ramiah of the whole amount in deposit "on account of the salary of Head Sheristadar of Coimbatore from the date of his suspension

To Annajee Row Naib Sheristadar by whom the duty of Head Sheristadar was per- formed from the 22nd March 1830 to 5th November 1832 at 80 Rupees per month in excess of his pay of 200 Rs. ... 2,519 2 3
To Tinnevelly Vencat Row appointed to perform the duties of Naib Sheristadar from 1st October 1830 to 30th June 1831 at 200 Rupees per month ... 1,800 0 0
To an Extra Sheristadar from 1st July 1831 to 30th November 1832 at 200 Rupees per month ... 3,400 0 0
Total ... 7,719 2 3
Deduct amount sanctioned on account of Extra Sheristadar under date 23rd Sep- tember 1834 ... 3,400 0 0
Amount requiring sanction ... 4,319 2 3

Submitted to Govt., under date 29th Augt. 1833.

"when the necessary adjustment of the several payments will be made by the Principal Collec- "tor of Coimbatore."

469. Sanction for the above charges, amounting to Rupees 4,319-2-3 in addition to the sum of Rupees 3,400 sanctioned under date the 23rd September for the pay of an Extra Sheristadar was granted by order of Government dated 7th October 1834.

In Cons., 9th Oct. 1834.

470. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 9th October with the necessary instructions on the subject.

Appointment.

471. Mr. W. E. Lockhart was appointed Officiating Sub Collector on the 22nd August.

CANARA.

EXTRA REVENUE FOR FUSLY 1242.

472. On the 25th June we submitted to Government the following Extract from our Proceedings under date the 23rd of that month.

Proceedings, in Cons., 23rd June 1834.

15th Jany., in Cons., 6th Feby. 1834.

'The Board proceed to record their observations upon the report 'of the Principal Collector of Canara regarding the management of 'the extra sources of revenue in that District for Fusly 1242.'

Salt.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	2,48,838	2 3	2,56,977	4 6	8,139	2 3	...	...
Balance on the 11th July	...	...	...	...	...	...	...	...
Current Collections	2,48,838	2 3	2,56,977	4 6	8,139	2 3	...	...
Extra do.	167	14 11	691	4 10	523	5 11	...	...
Arrears	...	...	...	...	...	...	...	...
Total... ..	2,49,006	1 2	2,57,668	9 4	8,662	8 2	...	...
Charges	59,678	1 0	61,883	9 0	5,205	8 0	...	...
Net Revenue	1,89,328	0 2	1,95,785	0 4	3,457	0 2	...	...

'The particulars of the increase in the receipts from the sale of salt are shewn in the 'margin. The large increase in the sales for 'Inland consumption is stated to be merely 'nominal, being caused by a different system of 'entry in the accounts in consequence of a forma- 'tion of a Salt Depôt at Buntwal. Formerly the 'salt sent from Mangalore to Buntwal tho' in- 'tended for resale to the Mysore Dealers was 'entered as sold for home consumption. The 'salt exported into Mysore is now taken direct from the new Depôt at Buntwal, and entered 'under the proper head of inland sales. To the same cause may be 'ascribed the apparent decrease in the sales for home consumption

	RS.	A.	P.
Increase in the Inland sales...	31,302	0	2
Deduct decrease in Home sales...	23,156	0	9
Do. in sales for exportation	6	13	2
	23,162	13	11
	8,139	2	3

From Govt., 10th Feby. 1832.
In Cons., 13th Feby. 1832.
Para 3.

Para 3.

'in the Fusly under review. The increase in the charges is consequent chiefly upon the establishment of the Depot at Buntwal.'

Sayer.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	3,02,543	7 6	2,53,825	1 1	...	...	48,718	6 5
Balance on the 11th July ...	...	...	...	...	...	...	...	...
Current Collections ...	3,02,543	7 6	2,53,825	1 1	...	...	48,718	6 5
Extra do. ...	203	0 11	764	12 7	561	11 8	...	...
Arrears ...	...	...	...	...	...	...	...	...
Total...	3,02,746	8 5	2,54,589	13 8	...	...	48,156	10 9
Charges ...	57,302	11 7	92,023	7 0	34,720	11 5	...	...
Net Revenue ...	2,45,443	12 10	1,62,566	6 8	...	...	82,877	6 2

'The Sayer was chiefly under Aumanie, the rented portion having amounted to Rupees '10,200 being 69½ Rupees above those of the previous Fusly.'

'The decrease in the Aumanie collections is ascribed by the Principal Collector to the "diminished produce and exportation of Betel nut in the Balaghaut Talooks and to the usual number of Lumbadies not having visited those Talooks in consequence of the difficulty of finding water owing to the scarcity of rain." 'The Principal Collector states that' "smuggling also was prevalent." 'The increase in the 'charges was occasioned entirely by the amount of drawback being much greater than in Fusly '1241. The increase under this head being Rs. 36,157-5-11. This 'should have been noticed by the Principal Collector in his report.'

See printed statement.

Sea Customs.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	1,51,822	2 8	1,51,349	5 9	...	...	472	12 11
Balance on the 11th July ...	...	...	...	...	...	...	...	...
Current Collections ...	1,51,822	2 8	1,51,349	5 9	...	...	472	12 11
Extra do. ...	734	4 4	1,141	7 9	407	3 5	..	...
Arrears ...	...	...	...	...	...	...	...	...
Total...	1,52,556	7 0	1,52,490	13 6	..	...	65	9 6
Charges ...	22,244	3 5	21,946	2 11	...	...	298	0 6
Net Revenue ...	1,30,312	3 7	1,30,544	10 7	232	7 0	...	...

Amount of duty remitted ... 10,501 1 11
Para 5.

'The Decrease was occasioned by the exemption of export duty 'on grain allowed by Government in the past Fusly. Had it not 'been for this, the collections would have exceeded those of Fusly 1241 'by Rupees 10,028-5-0.'

Abkarry.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	39,443	0 0	40,266	0 0	823	0 0	...	...
Balance on the 11th July ...	1,103	10 5	1,107	10 6	...	...	0	15 11
Current Collections ...	38,334	5 7	39,158	5 6	823	15 11	...	...
Extra do. ...	...	...	137	2 6	137	2 6	...	...
Arrears ...	3,506	12 8	1,108	10 5	...	...	2,398	2 3
Total...	41,841	2 3	40,404	2 5	...	...	1,436	15 10
Charges ...	513	7 11	487	15 5	...	...	25	8 6
Net Revenue ...	41,327	10 4	39,916	3 0	...	...	1,411	7 4

3,113 8 0
823 0 0
2,290 8 0

'Although within the Fusly under review, there is an increase of '823 Rupees chiefly in the Mangalore Talook, it is still below the 'revenue of Fusly 1240 by Rupees 2,290-8-0. The total decrease in 'Fusly 1241 below Fusly 1240 was 3,113-8-0 and chiefly in the Man- 'galore Talook.'

Sundry Small Farms and Licenses.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	6,539	7 3	6,070	4 9	...	...	469	2 6
Balance on the 11th July ...	9	7 3	45	2 8	35	11 5	...	...
Current Collections ...	6,530	0 0	6,025	2 1	...	...	504	13 11
Extra do. ...	18	4 0	20	0 0	1	12 0	...	...
Arrears ...	4,875	13 3	21,068	1 4	16,192	4 1	...	...
Total...	11,424	1 3	27,113	3 5	15,689	2 2	...	...
Charges ...	8,416	2 6	9,538	7 1	1,122	4 7	...	...
Net Revenue ...	3,007	14 9	17,574	12 4	14,566	13 7	...	...

594 6 6
125 4 0
469 2 6

Para 9.
" 8.

9 7 3
21,058 10 1
21,068 1 4

Statement No. 5, Col. 37.

* 8,306-12-3.

	RS.	A.	P.
Fusly 1242 ...	9,538	7	1
" 1241 ...	8,416	2	6
Difference...	1,122	4	7

'The decrease of Rupees 469-2-6 in the demand was the result of 'a decrease of 594-6-6 in the rent of Jungle Honey, &c., and an in- 'crease of Rupees 125-4-0 in the Ferry farms.'

'The amount entered as collections of arrears, consists of Rupees '9-7-3 due on the 11th July 1833 and Rupees 21,058 10-1 realized by 'the sale of Amendevi Coir within the fusly. The amount entered as 'charges is chiefly the sum* paid for the Coir, partly in cash and partly 'in Rice as detailed in Statement No. 5. The total charges being Rupees '9,538-7-1 being an increase of 1,122-4-7 beyond the charges of Fusly '1241.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	8,989	5 9	9,162	12 7	173	6 10		
Balance on the 11th July								
Current Collections	8,989	5 9	9,162	12 7	173	6 10		
Extra do.	42	1 3	4	12 1			37	5 2
Arrears								
Total...	9,031	7 0	9,167	8 8	136	1 8		
Charges	170	12 0	136	10 4			34	1 8
Net Revenue	8,860	11 0	9,030	14 4	170	3 4		

'Needs no remark.'

Tobacco.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	2,03,249	6 4	2,08,293	13 7	5,044	7 3		
Balance on the 11th July	3,124	11 9	2,613	5 4			511	6 5
Current Collections	2,00,124	10 7	2,05,680	8 3	5,555	13 8		
Extra do.	61,103	9 5	23,544	4 9			37,559	4 8
Arrears	8,778	8 0	3,124	11 9			5,653	12 3
Total...	2,70,006	12 0	2,32,349	8 9			37,657	3 3
Charges	1,05,897	10 7	54,665	15 8			51,231	10 11
Net Revenue	1,64,109	1 5	1,77,683	9 1	13,574	7 8		

'The collections under Aumanie amounted to Rupees 1,35,993-13-7, and the rent of the three Talooks of Mangalore, Bekul, and Buntwal, to Rupees 72,300, making the Total settlement Rupees 2,08,293-13-7; the increase was caused by an increase of Rupees 7,767-3-0 in the Aumanie collections owing, the Principal Collector states, to a larger consumption of the article from the increased price of produce, and a decrease in the rents of Rupees 2,722-11-9. The extra collections include Rupees 23,219-13-0 recovered from the Renter for Fusly 1241 on account of the advances made to him for the purchase of Tobacco. The decrease in the charges was occasioned by the advances for purchase having been less by Rupees 53,200 than in Fusly 1241.'

Statement 9, Col. 26.
Col. 44.
Para 11.

See printed statement.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	29,465	7 0	30,355	14 0	890	7 0		
Balance on the 11th July								
Current Collections	29,465	7 0	30,355	14 0	890	7 0		
Extra do.			27	9 5	27	9 5		
Arrears								
Total...	29,465	7 0	30,383	7 5	918	0 5		
Charges	3,490	3 0	3,061	6 8			428	12 4
Net Revenue	25,975	4 0	27,322	0 9	1,346	12 9		

'No remark required.'

Total.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	9,90,890	6 9	9,56,300	8 3			34,589	14 6
Balance on the 11th July	4,242	13 5	3,766	2 6			476	10 11
Current Collections	9,86,647	9 4	9,52,534	5 9			34,113	3 7
Extra do.	62,269	2 10	26,331	5 11			35,937	12 11
Arrears	17,161	1 11	25,301	7 6	8,140	5 7		
Total...	10,66,077	14 1	10,04,167	3 2			61,910	10 11
Charges	2,57,713	4 0	2,46,743	10 1			10,969	9 11
Net Revenue	8,08,364	10 1	7,57,423	9 1			50,941	1 0

BALANCES OF FORMER FUSLIES.

'It appears from the Statement B, which accompanies the Principal Collector's report that there are no balances outstanding on account of the Extra sources of revenue in this District for Fuslies prior to 1242.'

'Ordered that a copy of these Proceedings be submitted to Government.'

473. A copy of the foregoing Proceedings were transmitted to the Principal Collector on the 25th June.

In Cons., 17th July 1834.

474. We received in reply from Government the following Extract from the Minutes of Consultation under date 8th July.

Minutes of Consultation, 8th July 1834.

"The results exhibited in the foregoing Proceedings and the accompanying report and Statements appear to the Governor in Council to be generally satisfactory except in respect to the Sayer."

"The Governor in Council regrets to observe that the collections of Sayer in Fusly 1242 fell short of the collections of the preceding year by Rupees 48,156, compared with Fusly 1240 the result is a diminution in Fusly 1242 to the amount of Rupees 63,657. He does not think that this falling off has been sufficiently accounted for; and desires that the Principal Collector may be required to report upon it specially. The collections being almost wholly under Aumanie, it will be easy for the Principal Collector to trace the decrease and to shew distinctly where it has occurred and what are the probable causes of it. The Governor in Council wishes to know what is the reason of the Sayer being kept under Aumany in this District."

475. A copy of the foregoing was transmitted to the Principal Collector on the 17th July.

476. With reference to the foregoing remarks the following letter was addressed to Government under date 4th December.

"I am directed by the Board of Revenue to request that you will submit for the information of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Canara, containing the explanation called for in the Minutes of Consultation dated the 8th July last, regarding the falling off which occurred in the Sayer Revenue of that District in Fusly 1242 as compared with that of Fuslies 1240 and 1241 respectively, and stating the reason why that branch is retained under Aumanie."

		Decrease.		
		RS.	A.	P.
Soopary	Candies 6,368 ...	75,233	0	10
Cardamums	" 39 ...	4,453	12	6
Sandalwood	" ...	29	14	2
Grain	" ...	1,241	15	9
Cloths	" ...	1,377	4	10
Miscellaneous articles	" ...	4,451	6	10
Total Rupees...		86,837	6	11
Deduct Increase...		18,181	3	1
		68,656	3	10

"The decrease of Rupees 68,656-3-10 in the Sayer of Fusly 1242 as compared with that of Fusly 1240, appears to have been the result of a gross decrease of Rupees 86,837-6-11 in the different items noted in the Margin, and a gross increase in other articles to the amount of Rupees 18,181-3-1."

"The most considerable decrease was the article Soopary, the produce of which in Fusly 1242 is stated to have failed in consequence of the deficiency in the usual late rains at the commencement of that Fusly. The Principal Collector states that an actual examination into the produce of several Gardens in the Talooks of Soondah, Soopah and Bilghi shewed a deficiency to the extent of 20 per cent. below that of Fusly 1240. The Principal Collector explains moreover that the exportations in Fusly 1240 were unusually large, owing to the disturbances which took place in Mysore during that year, which led to great frauds in the revenue, very large quantities of Soopary having been imported into the Canara District from Mysore without payment of the Mysore duties, and afterwards exported from the Canara District. Of this, he cites instances in the Bilghi and Cundapoor Talooks."

"Similar causes to those above noticed viz. the adverse season of Fusly 1242 as regarded the produce of Soopary, and the protraction of the disturbances in Mysore in Fusly 1241, are adduced by the Collector as having occasioned the deficiency in the sayer revenue of Fusly 1242 below that of Fusly 1241. The particulars of which are shewn below."

Decrease in Soopary, Candies 5,347	Rupees..	63,130	11	8
Grain	..	1,160	6	0
Cloths	..	1,593	1	11
Miscellaneous Articles	..	850	3	7
Total Decrease...		66,734	7	2
Deduct Increase...		18,577	12	5
Net Decrease...		48,156	10	9

"The failure in the staple produce Soopary having been so great in Fusly 1242 as compared with the two preceding Fuslies, the decrease in the other items, which is in comparison small, is attributed to the diminished trade resulting therefrom."

"The circumstance of there having been no bidders for the rent of the Sayer revenue in Canara is attributed by the Principal Collector to the fear of the Merchants and monied men to enter into speculations of this kind from their inability to contend with people interested in giving encouragement to illicit trade, and the difficulty of protecting an extensive and forest frontier. It is to be hoped that the arrangements made in consequence of the recent incorporation of the Talooks lately belonging to Coorg with the Canara District, and for the better regulation of the Government both of the Mysore and Coorg Countries, will have the effect of removing these apprehensions on the part of the Canarese Capitalists, and that the Principal Collector will not hereafter fail in his attempts to induce them to undertake the Sayer rents."

CHAPPEE AND SOOLAKEE RUPEES.

Proceedings of the Board, in Cons., 2nd May 1831.
From the Chief Secy., 16 in Cons., 18th Augt. do.
To do., 29th in Cons., 29th Augt. do.
To do., 17th in Cons., 17th Sept. 1832.
From Govt., 8th in Cons., 14th Jany. 1833.
9th in Cons., 23rd June 1834.

To the Chief Secy. to Govt.
In Cons., 23rd June 1834.

477. With reference to the correspondence noted in the margin, we submitted on the 23rd June for the information and orders of the Right Honorable the Governor in Council the letter noted in the margin from the Principal Collector of Canara soliciting instructions as to the disposal of Chappi and Soolakee Rupees received into his Treasury.

478. In reply we received from Government the following Extract from the Minutes of Consultation under date 26th August.

Minutes of Cons., 26th Augt. 1834.

"Read the following letter from the Accountant General."

Acknowledging the receipt of Mr. Acting Secretary Elliott's letters dated the 4th Ultimo, and 8th Instant, and reporting on the subject of the Chappie and Solakee Rupees as desired.

(Here enter 18th August 1834 No. 160.)

"Adverting to the observations of the Honorable Court of Directors in the 71st Para of their Despatch under date the 23rd October 1833, the Governor in Council considers it advisable that an experiment be made to ascertain the real average value of the coins in question; but it does not appear to be necessary for this purpose that all the Chappie and Solakee Rupees amounting to 2,63,000 now in the Treasury of the Principal Collector of Canara, should be brought to the Mint as proposed by the Accountant General."

"The Governor in Council apprehends that it will sufficiently answer the purpose, if 100 or 200 of the coins be sent to the Mint to be disposed of in the manner suggested by that Officer. The bulk of the coins after deducting the amount required for current expenditure, he is of opinion, should be remitted to Bombay to be accounted for on the terms proposed by that Government in the letter from the Secretary dated 4th May 1833, viz., the Madras Government to be debited with one half of the loss on the Gross weight when brought to the Mint scales if such loss shall exceed one per cent. if it shall be less the whole to be carried to the profit and loss of the Bombay Presidency. Resolved that the Accountant General be directed to issue instructions accordingly to the Principal Collector of Canara."

"Ordered that this resolution be communicated to the Board of Revenue with reference to their Acting Secretary's letter dated 23rd June last."

479. A copy of the foregoing was transmitted to the Principal Collector on the 4th September.

SUPPLY OF COIR.

In Cons., 23rd June 1834. 480. The following Extract from the Minutes of Consultation under date 13th June was received from Government on the 15th of that month.

Minutes of Cons., 13th June 1834.

"Read the following letter."

"In continuation of Mr. Officiating Secretary Bushby's letter of the 29th July last, I am directed to transmit to you the accompanying copy of a letter from the Marine Board dated the 22nd Instant, and to state for the information of the Right Honorable the Governor in Council that the Vice President in Council presumes that no further freight or other means of forwarding the coir has offered, and that this will have been the reason of the short supply as compared with the Indent."

"Ordered that a copy of the foregoing letter and of the letter from the Marine Board at Calcutta enclosed therein be transmitted to the Board of Revenue, who will be pleased to call upon the Principal Collector of Canara, to explain the reason of the short supply of coir as compared with the Indent. They will also issue instructions to the Principal Collector agreeably to the suggestion contained in the 3rd Para of the letter from the Marine Board."

481. With reference to the above Minutes of Consultation we submitted for the information of the Right Honorable the Governor in Council under date 17th July the letter noted in the margin from the Principal Collector of Canara, explaining that the deficiency in the supply of coir furnished to the Bengal Government in December 1833 was occasioned by the Bombay Government having taken up freight for 2,000 Bombay Maunds of 28 lbs. each instead of Bengal Maunds.

TEAKWOOD REQUIRED FOR PUBLIC PURPOSES.

482. The following letter was addressed to Government under date 6th February.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Canara, forwarding copy of a communication from the Civil Engineer in the Southern Mahratta country applying for permission to cut about 750 pieces of Teakwood in the Soonda Jungles required for public purposes, and requesting to be informed whether any duty will be levied thereon."

To the Chief Secy., in Cons., 6th February 1834.
30th Decr., in Cons., 16th January 1834.

"If the proprietary right in the Jungles from which it is proposed to procure the timber required by the Civil Engineer belongs exclusively to the Government, there appears to the Board to be no objection to a compliance with the Civil Engineer's request. But if the Jungles are private property, it will be necessary previous to felling the timber that he should enter into arrangements with the Proprietors."

"In respect to the question regarding remission of duty on the timber in question, the Board beg to solicit the orders of Government."

In Cons., 24th March 1834. 483. The following order was passed by Government under date 22nd February.

"The Governor in Council sees no objection to a compliance with the request of the Civil Engineer in the Southern Mahratta Country for permission to cut the Teakwood required by him for public purposes."

"On the question regarding duty the Governor in Council desires that the Board will state their sentiments with reference to the letter from this Department dated 31st July 1829."

"The permission to cut the wood may be given in the meantime."

484. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 24th March.

PROHIBITION OF THE PRACTICE OF THE TAHSILDARS AND PESHCARS CARRYING ABOUT WITH THEM PUBLIC MONEY WHEN ON CIRCUIT.

In Cons., 16th Octr. 1834. 485. The following Extract from the Minutes of Consultation was forwarded to us by Government under date 23rd September.

Minutes of Cons., 23rd Sept. 1834.

"Read the following letter."

"With reference to your letter dated 1st July last, I have the honor to submit for the information of the Right Honorable the Governor in Council the accompanying translate of a letter from the Acting additional Sub Collector corroborating the loss of the public money, which was the subject of my letter dated 18th June last."

"On referring again to the first Arzee of the Peshcar of Bonawasy, I find that the word 'Cutcherry' has been omitted in the translation, the last sentence of which should be as follows."

"I will hereafter send a list of articles the property of the Gomastah and Aumeedwar of the Cutcherry, the peons and myself, muskets, Badges and other things which the robbers carried away with them."

"Resolved that sanction be given for writing off the sum of eleven Rupees robbed from the Dufter of the Peshcar of Bunnawassy in the attack upon him reported by the Principal Collector of Canara in his letter dated 11th February 1834."

"Ordered that this letter and it's Enclosure be communicated to the Board of Revenue with a view to instructions being issued prohibiting the practice of the Tahsildars and Peshcars in Canara carrying about with them public money."

Vide Encr., in Cons., 16th Oct.

486. With reference to the foregoing orders of Government we forwarded for the consideration of the Right Honorable the Governor in Council the letter from the Principal Collector of Canara noted in the margin, representing the circumstances which appear to him to render it expedient for the Tahsildars and Peshcars of Canara to carry with them a small portion of Public money whilst on circuit upon which we observed as follows.

To the Chief Secy., 15th in Cons., 15th Decr. 1834.

25th Novr., in Cons., 15th Decr. 1834.

"It appears to have been long customary in the Canara District for the Tahsildars" "to proceed from Mugauny to Mugauny with their Establishments, to realize and arrange the collection of the revenues, to distribute Tuccavy, to pay the Potails' salaries and the allowances of the Devastanum Establishment &c." "This system the Collector explains to have arisen from the great extent of the Talooks, the impediments to travelling arising from the surface of the country being entirely hills, rocks, rivers and paddy fields, and consequently its being much more easy for the Tahsildars and Peshcars to proceed themselves on business through their divisions than it is for the village officers to assemble at the Cusbahs. The collections when realized are sent under escort of peons to the Cusbah Treasury, after discharging the amount of current demands and incidental charges for carriage hire for the Dufters, prisoners' batta, servants' salaries, rewards for killing wild animals under orders from the Huzzoor &c."

"With reference to the case of the Robbery of the Bunnavassy Peishcar, which gave occasion to the orders of Government above alluded to, by which Tahsildars are prohibited from carrying about with them public money, the Principal Collector observes that it is one not likely to be repeated, and moreover that the gang by whom he was attacked" "from their overpowering force would have plundered any other of the public money (however guarded by the ordinary peon establishment) which had fallen in their way."

"Under these circumstances, and as the Collector states that with the exception of the Bunnavassy Peishcar's case, he cannot trace that this accommodation has ever led to abuse or to public loss, the Board beg to second his recommendation that the Tahsildars and Peishcars when on circuit may still be allowed to carry with them such small sums as may appear necessary for the immediate payments required of them."

In Cons., 8th Jany. 1835.

487. The following order was passed by Government under date 2nd January 1835.

"It appears to the Governor in Council that the system prevailing in Canara as described by the Principal Collector from whose account it would appear that the Talook Officers are accustomed to make occasional payments from the current collections before they are brought into the Talook Treasury, is likely to afford scope for abuses, and to cause irregularity and confusion in the accounts, he deems it proper therefore to call for a more particular explanation of the system and of the means of check upon the Talook Servants which it affords, and he desires that the Board of Revenue on receiving such explanation will submit their sentiments fully upon it."

488. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 8th January.

REPAIR OF THE PAGODAS AND MOSQUES.

489. The following letter was addressed to Government under date 1st December.

To the Chief Secy. to Govt., in Cons., 1st Decr. 1834.
5th in Cons., 24th Novr. 1834.
"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Canara, enclosing an Estimate for repairs of the Pagodas and Mosques in that District, which are represented as being urgently required."

"A similar application was submitted under date the 6th September 1832, by the late Principal Collector Mr. Cameron, who estimated the charges of the repairs required, at Rupees 50,000 for the disbursement of which he requested sanction. The whole to be recovered, as on former occasions, to which he referred, by instalments in the course of 10 years. Upon this application, which is herewith forwarded for the information of Government, the Board called for further particulars, which are contained in the Statement which accompanies the letter now submitted."

"The actual amount now required to be advanced from the Sirkar and Devastanum funds for the proposed repairs is estimated at Rupees 25,234, which the Principal Collector proposes to meet by applying Rupees 12,234 of the surplus funds of the Devastanum now in deposit, which amount to Rupees 16,675-3-6, and by an advance from the Government Treasury of Rupees 13,000. The whole amount to be recovered by ten annual instalments as shewn in the Statement accompanying his letter. The Board beg to recommend that this arrangement may receive the sanction of Government."

In Cons., 15th Decr.

490. The following order was passed by Government under date 12th December.

"Adverting to the inquiry ordered by the Supreme Government under the direction of the Honorable Court of Directors concerning the revenue and expenditure of the religious institutions of India the Governor in Council is not prepared at present to authorize a disbursement from the public Treasury for the repair of the Pagodas and Mosques in the Canara District, nor does he think it proper to authorize repairs to be made indiscriminately to the Pagodas and Mosques from the general surplus fund of the Devastanums, but he sees no objection to the application of the surplus funds of particular Devastanums to the repair of the buildings belonging to each institution. The Board of Revenue will issue instructions to the Principal Collector accordingly."

491. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 15th December.

Appointment.

492. Mr. F. Anderson was appointed Sub Collector on the 10th June.

MALABAR.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF LAND REVENUE FOR FUSLIES 1240 AND 1241.

Vide last General Report, Paras 411 and 413.
In Cons., 5th May 1834.
493. In reply to our Proceedings under dated the 4th and 7th November 1833, we received from Government the following Extract from the Minutes of Consultation under date 25th April 1834.

"The late Principal Collector of Malabar Mr. A. Hudleston, having neglected to submit to the Board of Revenue the usual reports of his administration of the land revenue of that Province in Fuslies 1240 and 1241, it fell to the present Principal Collector to supply the omission, and in the reports which are reviewed by the Board in the Proceedings now under consideration, he has given such information and explanations on the subject as he has been able to collect from the records, and from the statements of the principal servants of the Cutcherry."

"The neglect of the late Principal Collector to furnish the requisite reports, notwithstanding repeated calls by the Board, the Governor in Council cannot but regard as a dereliction of duty, which would have been deserving of severe censure, in any case, but more especially as it appears that he granted unusual remissions in Fusly 1240 to a very large amount, of the propriety of which, in the absence of the explanations that he alone could give of the principles upon which they were regulated, it is impossible to form a correct judgment."

"By the instructions conveyed in Mr. Secretary Chamier's letter dated 23rd April 1831, the late Principal Collector was authorized to grant remissions in certain cases specified by his Predecessor, Mr. Sheffield, and such others as might be ascertained to require them. It was by no means intended by those instructions to vest Mr. Hudleston with an arbitrary discretion to make whatever remissions he might think fit, without reference to the principles which had previously been acted on in Malabar, and which obtained in other Districts. It was observed in the Minute of Mr. Lushington, a copy of which accompanied the letter of Mr. Chamier that "the Collector had only to do in Malabar what every other Collector does elsewhere, to go among the people, make suitable remissions and afford relief where it was urgently required." But Mr. Hudleston appears, most unwarrantably to have considered himself released from all the usual restrictions upon Collectors, and at liberty to deviate from former practice to any extent he might deem proper."

	Rs.	A.	P.	
Garden ...	80,367	12	11	"Fusly 1240 after the settlement, amount as stated by the Board, to
Rice Land ...	52,071	11	5	"Rupees 1,38,523-11-7, of which it appears Rupees 1,32,919-8-4
	1,32,919	8	4	"is the amount of remissions allowed by him under the discretion

"which he supposed himself to have been vested with by the instructions contained in the letter abovementioned."

"It is stated that of the above sum of Rupees 1,32,919-8-4, he actually struck out of the demand Rupees 69,317-10-10, and the question now is whether the remainder, the collection of which he ordered to be suspended, shall likewise be written off. The Board of Revenue observe that they do not think it right to recommend this remission without being fully convinced of the impracticability of realizing any portion of it from the Ryots, and they have called for further information on this point. The Governor in Council is far from being satisfied of the necessity or expediency of the remission, but on the grounds stated by the Principal Collector in the 33rd para of his report, he thinks it would have a bad effect on the minds of the people to enforce a demand which has been so long suspended, and which they have been led to believe was entirely conceded to them. He therefore authorizes the remission of the outstanding demand on this account, the amount of which the Principal Collector will report for special sanction. The Principal Collector will take care to satisfy himself that no part of the amount has been collected from the people. He will also take care to make it known that the present indulgence is not intended as a precedent for the admission of future demand of a similar nature."

"The Governor in Council will suspend his decision upon the items of demand which are noticed in Para 14 of the Board's Proceedings dated 4th November 1833, until the further information, which has been called for, is submitted."

"The Governor in Council sanctions the remission of Rupees 2,318-12-2, allowed by the late Principal Collector as noticed in para 15 of the above Proceedings."

"The decrease in the collections of Revenue from the land and extra sources in Fusly 1240 it is observed, amounted in the whole to the large sum of Rupees 3,94,953-7-9."

"In the settlement of the land revenue for Fusly 1241, there was an increase above that of the preceding year of Rupees 1,23,061-14-0 owing to the remissions allowed in Fusly 1240 not having been again granted. The collections within the Fusly however fell short of those of Fusly 1240 by Rupees 14,036-15-9. There appears strong reason to believe that this result is to be attributed to an undue leniency and want of vigour and energy on the part of the late Principal Collector. Of the recoverable balance which remained at the close of the Fusly amounting to Rupees 2,50,117-12-1 Rupees 85,802-13-5, was collected in the month of August, and a further sum of Rupees 1,28,189-2-6 was collected after the present Principal Collector took charge. While these large collections were made on account of arrears the current revenue appears to have been realized with extraordinary punctuality and comparative ease; and of the demand for Fusly 1242, amounting to Rupees 15,81,509-1-5, the balance which remained outstanding at the close of the Fusly was only Rupees 26,234-15-4. This result is highly satisfactory, and as the Board justly observe very creditable to Mr. Clementson's management, it having been obtained as stated by him "without the necessity of selling any property or confining a single defaulter even for a day."

"With respect to the remaining balances of Fuslies 1240 and 1241, the Governor in Council trusts that the Principal Collector has exercised a sound discretion in not pressing the demand wherever the enforcement of it would exhaust the means of the defaulters."

"The Governor in Council is pleased to sanction the remission of Rupees 23,779-4-2, on account of irrecoverable balances prior to Fusly 1239 as recommended by the Board of Revenue."

494. A copy of the foregoing was transmitted to the Principal Collector on the 5th May.

EXTRA REVENUE FOR FUSLY 1242.

495. On the 19th May we submitted to Government the following Extract from our Proceedings under date the 12th of that month.

Proceedings, in Cons., 12th May 1834.

From the Pl. Collr., 10th Feby., in Cons., 3rd March 1834.

'The Board proceed to record their observations on the report of the Principal Collector of Malabar regarding the management of the Extra source of revenue in that District for Fusly 1242.'

Salt.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand ...	2,48,355	6 7	2,49,880	9 10	1,525	3 3	...	...
Balance on the 12th July ...	...	...	...	...	...	...	...	...
Current Collections ..	2,48,355	6 7	2,49,880	9 10	1,525	3 3	...	...
Extra do. ...	7	9 8	...	...	...	...	7	9 8
Arrears ...	...	...	...	...	...	...	...	...
Total...	2,48,363	0 3	2,49,880	9 10	1,517	9 7	...	...
Charges ...	66,967	11 11	56,122	7 6	...	...	10,845	4 5
Net Revenue ...	1,81,395	4 4	1,93,758	2 4	12,362	14 0	...	...

'In the collection on account of sales of salt for home consumption there was an increase of Rupees 7,769-10-11, and a decrease of Rupees 6,275-2-4 in the amount derived from sales for export. The decrease in the charges is explained by the Principal Collector to have arisen' "from the cir-

Para 2.

Para 3.

"circumstance of its having been necessary under the new form of accounts, to debit the price of salt actually purchased within the year, and not of that sold as hitherto done." "The quantity purchased in the Fusly under review having been smaller than in the preceding Fusly, there was consequently a decrease in the item of "charges for purchase or manufacture" to the extent of Rupees 8,523-9-2. In the charges of Superintendence* and sale there was a decrease of Rupees 2,321-11-3, owing to a decreased disbursement for repairing Gollahs and transporting salt.'

'In regard to the observations of the Principal Collector upon the advantages which may be expected to accrue to the trade of the District from the formation and completion of the roads alluded to in para 7 of his report, the Board observe that it appears from the correspondence in the Inspector General's Department noted in the margin, that the repair of one of the routes alluded to has been already under the consideration of the Government who have declined executing the work at present.'

Tobacco.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	4,40,368	0	3	4,55,739	7	4	15,371	7	1			
Balance on the 12th July												
Current Collections	4,40,368	0	3	4,55,739	7	4	15,371	7	1			
Extra do.	2	12	10	24	4	0	21	7	2			
Arrears												
Total	4,40,370	13	1	4,55,763	11	4	15,392	14	3			
Charges	1,20,085	12	3	1,17,463	12	9				2,621	15	6
Net Revenue	3,20,285	0	10	3,38,293	14	7	18,014	13	9			

CHARGES.
RS. A. P.
Purchase 73,185 0 7
Price of unsaleable Tobacco 2,228 2 1
Superintendence sale &c. 42,050 10 1
1,17,463 12 9
Para 10.
* 396-6-0.
† 6,563-13-3.
'The particulars of the charges under this head are shewn in the margin. The decrease shewn above resulted from a decrease of Rupees 10,587-2-9 in the charges for purchase, caused by the introduction of the same mode of adjustment of account as that noticed above in the Salt Department, and an increase of Rupees 7,965-3-3 partly* on account of an addition to the Establishment sanctioned by Government under date 23rd January 1832 and partly† from extra charges of expences for conveyance of Tobacco from Coimbatore in Fuslies 1241-42 having been debited to the latter Fusly.'

'The Tobacco revenue would appear to be improving altho' it is still below that of Fusly 1239. The difference against Fusly 1242 in the net revenue according to the old mode of adjustment of account and exclusive of charges of Superintendence and sale is 37,896-9-8 as hereunder exhibited.'

Fusly 1239.

Gross collections	5,01,335	3	1
Charges for purchase	90,084	5	4
Net revenue	4,11,250	13	9

Fusly 1242.

Gross collections	4,55,763	11	4
Charges for purchase	82,409	7	3
Net revenue	3,73,354	4	1
Decrease	37,896	9	8

'The Board observe that the amount entered in the printed Statement as the gross collections is less by 24-4-0 than the total collections entered in Statement No. 4. The difference being the amount of Extra collections entered in column 8 of the latter Statement, but which has been omitted, it is presumed from inadvertence, from the former.'

'There is a difference also in the amount entered as current collections in Statement No. 4, and the amount entered under the same head in the Demand Collection and Balance Statement, arising from the sum of 16-2-8, collected as fines from Smugglers being included in the Demand Collection and Balance Statement among the current collections. This should have been entered under the head of Extraordinary Collections in the Demand Collection and Balance Statement.'

Current Collections as per Demand Collection and Balance	4,55,755	10	0
As per Statement No. 4	4,55,739	7	4
	16	2	8

Sayer.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,28,903	9	11	1,26,506	6	5				2,402	3	6
Balance on the 12th July	5	0	0							5	0	0
Current Collections	1,28,903	9	11	1,26,506	6	5				2,397	3	6
Extra do.												
Arrears	1,665	0	0	5	0	0				1,660	0	0
Total	1,30,568	9	11	1,26,511	6	5				4,057	3	6
Charges	4,066	6	11	3,997	15	9				68	7	2
Net Revenue	1,26,502	3	0	1,22,513	6	8				3,983	12	4

Para 12.

Cardamums...	1,665	0	0
Sandalwood...	2,633	11	6
Other small items	629	12	5
	14	11	1
	4,943	3	0
Deduct increase in Aumanie	835	15	6
	4,057	3	6

'The decrease in the Gross collections is explained to be the result of a decrease of Rupees 4,943-3-0 arising partly from there having been an arrear of Rupees 1,665 due for Fusly 1240, collected and credited to the account of Fusly 1241, and partly from a decrease in the amount realized from the duty on Cardamums*, Sandalwood†, and other small items in the Fusly under review, from which is to be deducted an increase of 835-15-6 in the portion of the Sayer which was retained under Aumanie making the Net decrease 4,057-3-6.'

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	2,27,170	10 9	1,79,333	15 8	...	...	47,836	11 1
Balance on the 12th July	...	...	...	...	...	...	...	...
Current Collections	2,27,170	10 9	1,79,333	15 8	...	...	47,836	11 1
Extra do.	33	0 0	0	6 9	...	...	32	9 3
Arrears	...	...	...	...	...	...	...	...
Total... ..	2,27,203	10 9	1,79,334	6 5	...	...	47,869	4 4
Charges	83,303	11 11	1,07,152	0 4	23,848	4 5	...	...
Net Revenue	1,43,899	14 10	72,182	6 1	...	...	71,717	8 9

‘The large decrease under this head is stated occurred chiefly in the exports in which there was a decrease to the amount of 43,486-15-6 owing chiefly “to the bad season of 1831-32 which affected in a material degree the produce of the Staples of the District available for Export in Fusly 1242.” In the export duty on Pepper there was a decrease of 14,731 and in that on Cocoanuts, of 8,562, and the decrease on most of the other Articles of Export appears to have been proportionably great. The falling off in the Exports is also attributed by the Principal Collector in a great measure to the stoppage of trade with the Persian Gulph owing to the Plague which raged there, the value of Exports to that part of the world having fallen off from 3,56,104, which was the amount in Fusly 1240 to the insignificant sum of Rupees 3,101, which was all that was collected on that account in the Fusly under review.’

‘Of the increase in the charges Rupees 22,465-9-0 is the amount of Drawback on Pepper and other articles re-exported from Bombay to the United Kingdom, and the remainder is on account of Piece Goods taken from the District in excess of the Exports of the preceding year.’

Abkarry.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	66,197	0 11	67,077	13 9	880	12 10	...	...
Balance on the 12th July	3,855	12 3	873	6 0	...	...	2,982	6 3
Current Collections	62,341	4 8	66,204	7 9	3,863	3 1	...	...
Extra do.	...	...	...	...	...	...	...	...
Arrears	4,814	12 3	3,247	3 9	...	...	1,567	8 6
Total... ..	67,156	0 11	69,451	11 6	2,295	10 7	...	...
Charges	671	8 6	694	8 3	22	15 9	...	...
Net Revenue	66,484	8 5	68,757	3 3	2,272	10 10	...	...

‘Requires no particular remark. The balance due at the close of the Fusly has been reduced by subsequent collections to Rs. 120-6-3.’

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	62,328	1 1	64,919	15 1	2,591	14 0	...	...
Balance on the 12th July	912	13 3	4,967	5 1	4,054	7 10	...	...
Current Collections	61,415	3 10	59,952	10 0	...	...	1,462	9 10
Extra do.	28	2 1	...	...	...	...	23	2 1
Arrears	30,244	9 1	1,189	13 8	...	...	29,054	11 5
Total... ..	91,687	15 0	61,142	7 8	...	...	30,545	7 4
Charges	1,596	15 6	1,517	14 3	...	...	79	1 3
Net Revenue	90,090	15 6	59,624	9 5	...	...	30,466	6 1

‘The amount entered above as the demand for the year corresponds with that entered in the Demand Collection and Balance Statement. The real demand was however less by Rs. 270, which difference was explained by the Principal Collector in his letter of the 10th September last, to have been occasioned by his having been obliged to re-sell the farm of the Hill produce of the Wynaad District for Rupees 830 in consequence of the sudden death of the party to whom it had been at first disposed of for Rupees 1,100. The amount lost by the 2nd sale is entered by the Principal Collector in the Demand Collection and Balance Statement above referred to, under the head of “Remission.”

1,100.
830.
270.

	RS.	A.	P.
Increase Ferry Farms	2,800	14	0
Hill produce	275	0	0
Gold Dust	66	0	0
	3,141	14	0
Deduct decrease in Cardamums	550	0	0
	2,591	14	0

‘The increase in the demand was the result of an increase of Rupees 3,141-14-0 in the rents of Ferry Farms, Hill produce and Gold dust, and a Decrease of 550 in the Cardamum farm.’

‘The balance outstanding at the close of the Fusly which, exclusive of the sum of 270 noticed above, amounted to Rupees 4,697-5-1 has been realized since the close of the Fusly under review.’

‘The decrease in the collections is explained to be owing to a nearly equal amount of arrears of Fusly 1240 being credited to the collection of Fusly 1241, whereas in the Fusly under review the amount of arrears to be collected was comparatively very trifling.’

Stamps.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	49,412	8 2	46,645	11 0	...	...	2,766	13 2
Balance on the 12th July	...	...	...	...	...	...	...	...
Current Collections	49,412	8 2	46,645	11 0	...	...	2,766	13 2
Extra do.	...	...	...	...	...	...	...	...
Arrears	...	...	...	...	...	...	...	...
Total... ..	49,412	8 2	46,645	11 0	...	...	2,766	13 2
Charges	5,201	6 6	4,934	0 6	...	...	217	6 0
Net Revenue	44,211	1 8	41,661	10 6	...	...	2,549	7 2

'The decrease in the stamp collections is attributed by the Principal Collector entirely to 'the depressed state of the trade as noticed in Para 14 of the report under consideration.'

Mohaturpha.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	1,12,753	10	7	1,14,505	12	5	1,752	1	10	...	...	...
Balance on the 12th July	19,545	9	9	1,894	2	0	...	...	...	17,651	7	9
Current Collections	93,208	0	10	1,12,611	10	5	19,403	9	7	...	...	...
Extra do.	...	...	...	...	...	...	...	...	...	...	...	...
Arrears	7,937	14	7	17,333	5	10	9,395	7	3	...	...	...
Total... ..	1,01,145	15	5	1,29,945	0	3	28,799	0	10	...	...	...
Charges	1,011	7	0	1,299	6	9	287	15	9	...	...	...
Net Revenue	1,00,134	8	5	1,28,645	9	6	28,511	1	1	...	...	...

RS. A. P.
Newly assessed. 4,663 10 8
Remitted ... 3,163 3 4
1,495 7 4
Moturpha of Neilgherry Talook... 256 10 6
1,752 1 10

'The increase in the settlement was the result of an increase of '4,663-10-8 on account of new houses &c. in consequence of a general 'survey made during the Fusly, and a decrease of 3,168-3-4 on account of houses gone to ruin or inhabited by people in indigent 'circumstances to which is to be added Rupees 256-10-6, the amount 'of the Moturpha of the Neilgherry Talook.'

'The Gross collections including Rupees 17,333-5-10, collected on account of arrears, exceeded those of Fusly 1241 by 28,799-0-10. The Principal Collector's 'account of the facility with which these collections were made is 'very satisfactory.'

Para 24.

'Of the balance of 1,894-2-0, which includes Rupees 2-9-2 remitted to Caroonagara Menoo-ven, the Collector states that Rupees 944-15-5 have been realized leaving 946-9-5 outstanding, 'which will be collected hereafter.'

Total.

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	13,35,494	0	3	13,04,609	11	6	...	...	...	30,884	4	9
Balance on the 12th July	24,319	3	3	7,734	13	1	...	...	...	16,584	6	2
Current Collections	13,11,174	13	0	12,96,874	14	5	...	...	...	14,299	14	7
Extra do.	71	8	7	24	10	9	...	...	...	46	13	10
Arrears	44,662	3	11	21,775	7	3	...	...	...	22,886	12	8
Total... ..	13,55,908	9	6	13,18,675	0	5	...	...	...	37,233	9	1
Charges	2,82,905	0	6	2,93,232	2	1	10,327	1	7	...	...	...
Net Revenue	10,73,003	9	0	10,25,442	14	4	...	...	...	47,560	10	8

BALANCE OF FORMER FUSLIES.

'In regard to the balances due on account of Fuslies prior to 1242 the Principal Collector states that the information which he has received from the Talooks respecting the 'balances of Fuslies 1240 and 1241 are in many cases so unsatisfactory that it is requisite that 'he should make further investigation before he can report upon them. In the mean time he

'has furnished a Statement of balances due on account of Abkarry No. 3.

'and Mohaturpha to the end of Fusly 1239, which amount in the 'aggregate to Rupees 3,925-10-0 of which Rupees 121-9-9 only are stated to be recoverable, 'being Rupees 60-9-9 on account of Abkarry and 61 on account of Mohaturpha. The

RS. A. P.
No. 3.
Column 5, Abkarry ... 1,415 6 8
" 36, Mohaturpha. ... 2,510 3 4
3,925 10 0
Recoverable... 121 9 9
Remainder... 3,804 0 3
Recommended to be written off Para 26. ... 3,156 3 0
Difference ... 647 13 3

'remainder is stated to be irrecoverable. This remainder, according to the statement which the Collector has furnished would be 'Rupees 3,804-0-3 as shewn in the margin, but the balance which he 'recommends to be written off amounts to Rupees 3,156-3-0 being the 'balance shewn in the Madras Accounts, and less by 647-13-3 than 'that shewn in the Talook accounts of his District. The cause of 'this discrepancy in the accounts was explained by the Collector in 'his report upon the land revenue for Fusly 1241, and noticed by 'the Board in their Proceedings of the 7th November last. Under 'the circumstance shewn in the statement which the Collector has 'submitted, the Board recommend that the irrecoverable balances 'of Mohaturpha and Abkarry revenue due from Fusly 1232 to 1239 'may be written off, the amount being Rupees 1,001-4-0 on account 'of Abkarry, and 2,154-15-0 on account of Mohaturpha.'

Para 12.
Abkarry ... 1,001 4 0
Mohaturpha ... 2,154 15 0
Total... 3,156 3 0

'The Principal Collector is requested to furnish a report on the balances due for Fuslies '1240 and 1241 so soon as he has been able to obtain the requisite information regarding them 'from the Talooks.'

'On the whole, the Board consider Mr. Clementson's administration of the Extra sources 'of Revenue in the Fusly under review to be very satisfactory.'

'Ordered that a copy of the above proceedings be submitted to Government.'

496. A copy of the foregoing proceedings we transmitted to the Principal Collector on the 19th May.

In Cons., 5th June 1834.

497. In reply we received from Government the following Extract from the Minutes of Consultation under date the 30th May.

"The Governor in Council observes that there was an increase in the net revenue from 'Salt, Tobacco, Abkarry and Mohaturpha; and a decrease in the net 'revenue from Land and Sea Customs, sundry farms, and Stamps. 'The decrease in the Gross amount of collections of Sea Customs 'owing to the depressed state of Trade was very considerable; but 'the net revenue was still more diminished by a large increase in the 'amount of drawback. The collections on account of sundry farms 'for the current year fell little short of the collections of Fusly 1241; 'but there was a large decrease in the collection of arrears, the 'amount outstanding at the beginning of the year having been reduced to a very small amount. 'The result on the whole it appears was a net decrease of Rupees 47,560-10-8."

"It is satisfactory to remark that the balance outstanding at the end of the Fusly was less "by Rupees 16,584-6-2 than the balance of Fusly 1241, the amount being only Rupees "7,734-13-1. It appears that nearly the whole sum has been recovered by subsequent collections."

"The Governor in Council concurs with the Board of Revenue in considering Mr. Clement-son's administration of the Extra revenue in this Fusly to be very satisfactory."

"The Governor in Council authorizes the following balances of date prior to fusly 1240 to "be written off."

"Abkarry	Rupees...	1,001	4	0
"Moturpha	...	2,154	15	0
		3,156	3	0

498. A copy of the foregoing was transmitted to the Principal Collector on the 5th June.

RELATIVE TO THE CLAIM PREFERRED BY THE RAJAH OF THE PADINGAR KOLGUM
TO AN ALLOWANCE OF 10,000 RUPEES PER ANNUM.

499. The following letter was received from Government under date 21st May 1833.

From the Secy. to Govt., in Cons., 30th May 1833.

Judl. Dept. From the Judge and Magistrate of Dindigul
with an Encl., 26th Octr. 1805.

" To the Zillah Judge at do. 2nd

" From the Judge and Magistrate of do. Novr. "

" To the Zillah Judge at do. 27th do. "

" To England, 12th Feby. 1806 Para 22 and 24. 7th Decr. "

R. D. From the Pl. Collr., in Malabar, 12th March 1806

" To the Board of Revenue, 29th do. with an Enclosure.

J. D. From England, 8th April 1807, Paras 59 and 60.

" Ext. from the Mins. of Cons., 6th Novr. 1807.

To England, 24th December 1807, Paras 45 and 46.

From do., 26th March 1812, Para 59.

To do., 5th do. 1813, Para 36.

Pol. Dt. From Podingar Kooligam Rajah of Calicut, 9th

To the Principal Collector of Malabar, 27th Decr. 1831. Novr. 1831 with 2 Encls.

From Podingar Kolate Rajah, 8th March 1832.

To the Principal Collector of Malabar, 24th April do.

From Munna Veerama Padinkar Kovilhatah Rajah, 22nd

To the Pl. Collr. of Malabar, 17th Sept. do. Augt. do.

From do. do. 27th do. do.

Do. do. Munna Veerama Rajah of Podighar Kovilgum,

Do. do. do. 28th Feby. 1833. 23th Novr. do.

To the Principal Collector of Malabar, 2nd April do.

From Munna Veerama Rajah of Podighar Kovilgum,

28th April do.

"If the allowance was stopped in consequence of alleged traitorous conduct on the part of "the Rajah who died at Dindigul, it was as far as appears, discontinued not only without autho- "rity but in direct opposition to the declared intentions of Government as communicated in Mr. "Greenway's letter dated the 29th March 1806. The recognition of a right of succession to "the estates, titles and privileges" necessarily included a recognition of the successor's title to "the allowance enjoyed by his Predecessor which is not a personal allowance, but an allowance "attached to the dignity as is plain from the agreement, copy of which is enclosed in the petition

"No. 348-1831. This copy has no date, but it appears to be the one alluded to by Mr. "Clementson as having been executed on the 24th October 1798."

"The information before Government, however is not sufficient to warrant an order for the "payment of arrears, or for the continuance of the allowance. Mr. Warden says expressly that "the rebel-Rajah had attained the 5th Rank in the Zamorin's family, but the allowance attached "to that dignity is only 5,500 Rupees per annum as appears from the agreement before men- "tioned, whereas the allowance claimed by the Petitioner is the larger one of 10,000 Rupees "per annum, which was attached to the 6th Dignity. It is not very clear how the discontinu- "ance of this last allowance could have been connected with the misconduct of the Kalady Kotah "Rajah, and it is necessary to ascertain, if possible, the specific grounds upon which that al- "lowance has been withheld since 1806. You will be pleased to call upon the Principal Col- "lector for a table shewing the state of the Zamorin's family in 1798, and the different changes "which have since taken place in it, with the amount of the Malikhana allowance attached to "each Kolagum or Palace. You will be pleased likewise to ascertain what orders have been "passed on all the Petitions addressed to your Board and to the Collectors upon the subject. "You will also be pleased to desire the Principal Collector to ascertain when the petitioner and "the preceding Rajahs of the Padingar Kolagum emigrated to Travancore, and what led to the "emigration, and the petitioner should be called upon to account more particularly than he has "done for the delay in preferring his claim direct to Government. It is possible that these in- "quiries may lead to the discovery of circumstances which will enable Government to come to "a correct decision upon this intricate case."

500. The following letter from Government was also received under date 5th August 1834.

"I am directed by the Governor in Council to call your attention to the letter from this "Department dated the 21st May 1833, No. 598, and to request that "the report therein required, on the subject of the claim preferred by "the Padinhari Kovilagate Rajah may be submitted as soon as "possible."

501. In reply to the foregoing letters we addressed under date 4th December the following letter to the chief Secretary to Government.

"I am directed by the Board of Revenue to acknowledge the "receipt of the letters from Government under dates the 21st May "1833 and 5th August last, relative to the claim preferred by the "Rajah of the Padingar Kolgum in Malabar to an allowance of 10,000 "Rupees per annum stated to have been granted by Government which has been discontinued "since 1806."

"The Board received the report of the Principal Collector of Malabar on this claim on the "12th September last. Mr. Clementson having given a concise and "perspicuous narrative of the events which gave rise to the grant "of this allowance, the Board deem it superfluous to do more than "refer to them as far as required for the elucidation of their remarks. "The allowance was originally granted in December 1795, and was "at first paid by the Zamorin Rajah, but the payments being irregular "and uncertain, and the Padingar Rajahs having made complaints on this score, and their resi- "dence at their own place at Kallady Cottah having been considered objectionable in conse- "quence of their having committed or allowed to be committed a number of illegal acts, it led "to an agreement being made on the 7th December 1796 at Anjadypoor between the Commis-

"sioners and the Senior and Junior Rajah of the Padingar Kolgum, that the allowance of 10,000 Rupees should hereafter be paid to them from the Company's Treasury on condition of their residing for the future at Callicut, and observing a peaceable and submissive demeanour. The elder of these two Rajahs attained the rank of 5th Rajah in the Zamorin's family on the 25th March 1798. This circumstance together with the numerous representations made by the Rajahs to allow of their return to, and residence in Kallady Cottah, led to further agreements being entered into, accordingly a separate one was made between the Commissioners and the 5th Rajah, and another with the Junior Rajah who, by the other's elevation to the dignity of 5th Rajah, had now become Senior Rajah of the Padingar Kolgum. The separate agreement with the 5th Rajah is the enclosure No. 2 accompanying Mr. Clementson's letter, and bears date the 24th October 1798. The object of this agreement appears to have been to define the conditions on which the Rajah's return to Kullady Cottah was conceded, and left the Angadypooram agreement of 1796 in full force and effect except in this particular, and the payment of the allowance of 10,000, which was for the future to be paid under a separate agreement entered into with his successor to the Senior Rajahship of the Padingar Kolgum. The separate agreement with this Rajah is the enclosure No. 8, accompanying the Principal Collector's report, and bears date the 3rd November 1798. It is upon this Document that the present Padingar Rajah rests his claim to the allowance. The Rajah maintains two points. 1st. That the allowance was given by Government, that it was intended to be a charge upon the Government and not upon the Zamorin, and is in fact a separate and distinct allowance, having no connection with the Malikanah paid to the Zamorin. The 2nd point maintained is that the agreement made with the Commissioners in 1798 made the grant permanent and hereditary to the Senior Rajahs of the Padingar Kolgum. It should be here stated that both the Rajahs with whom the agreements were made in 1798 are dead. The Senior Rajah who became 5th Rajah in that year died at Dindigul in 1806. His death was reported to Government by Mr. Warden on the 12th March 1806. The Junior Rajah who became the Senior Rajah in 1798 attained the dignity of 5th Rajah in the Zamorin's family in 1815, and died in 1828. Both the individuals therefore with whom the agreements of 1798, were made being dead, it is clear that the claim of the present Rajah rests on the question whether the agreement of 1798 made the allowance of 10,000 Rupees permanent and hereditary in the family of Padingar Kolgum, or was a personal grant to the individuals with whom those agreements were made. The letters from the Bombay Government approving and confirming the agreements made in 1798 are not on the records of the Principal Collector's Cutcherry, but it appears from Enclosures No. 17 to 20 which are Extracts from the Minute Book of 1798 in the hand writing of the Secretary to the Commission that the agreements which had been entered into with the two Rajahs received the sanction and confirmation of the Bombay Government. The

"records of the Principal Collector's Cutcherry are very far from complete, several Documents are not forthcoming and among them the letters* of the Commission to the Bombay Government reporting the progress and conclusion of the arrangements which had been

* Enclosure No. 8.
To Bombay Govt., under
dates, 17th and 24th Octr. and
13th Novr. 1798.

made. Nor are the replies from the Bombay Government to these references forthcoming. If therefore the Government should be of opinion that the information in the papers now submitted is not sufficiently indicative of the nature and intention of the grant of the allowance now claimed, it appears to the Board that the papers above referred to are likely to elucidate the subject further. On this point, however, the Board are of opinion there is already sufficient in the information which has been furnished by the Principal Collector to come to a satisfactory opinion."

"Whether the allowance was intended to be permanent or not, there is ample evidence to shew that the payment of it was always intended to be a charge upon the Zamorin and not upon the Government, altho' such is denied by the present Zamorin, and Padingar Rajah. Of

"course they have a motive in shifting the payment of it, if possible upon the Government, the former to relieve himself of a heavy annual payment, the latter as Mr. Clementson states to evade it on his becoming Zamorin. The allowance when first granted was actually paid by the Zamorin. In the Angadypoor agreement it is expressly stated that the allowance of 10,000 Rupees was agreed "thro' the mediation of the present Government of Bombay to be paid by the Zamorin to the Padingar Rajahs aforesaid." The portion of the allowance for the year 1795 which had been left unpaid by the Zamorin was paid by the Commission, and afterwards ad-

Enclosure No. 5.

"justed in the Zamorin's account with the Government. In the letter also of the Commission to the Bombay Government in December 1796 forwarding copies of the Angarypaud agreement, it is stated that the allowance had been settled by the Government in December last, "to be appropriated by the Zamorins for the future maintenance and support of the said Padingar Rajah and his younger relation," and in an Arzee from the Padingar Rajah (furnished by the present Rajah) to Mr. Warden dated the 14th November 1806, it is stated that the amount fixed by the Zamorin for the Padingar Kolgum "being only 4,000 Rupees it was found insufficient for the family. This was represented to the Zamorin without success, then to Governor Duncan, who directed our Zamorin to allow 10,000 Rupees out of the Malikanah for the support of the Padingar Kolgam, and this, from being irregularly paid by the Zamorin became subsequently payable from the Company's Treasury." The Board think therefore that there can be no question upon this point, that the allowance was payable by the Zamorin, and that the Government had no further part or concern in the matter than to guarantee the payment of it on certain conditions to the two Rajahs with whom the agreements of 1796 and 1798 were made."

"It remains therefore to consider the second point, namely, whether the guarantee so made intended to the successors of the two Rajahs above alluded to. Whether the allowance was intended to be permanent and hereditary in the Padingar family, or personal, being limited to the two individuals with whom the agreements had been entered into by the Commission. There appear to be two grounds on which the present Rajah maintains that the allowance was intended to be hereditary. 1st. That it was given in lieu of cheral lands (hereditary landed property); and 2nd upon the wording of the agreement with the Senior Rajah in 1798."

Enclosure 8.

"In regard to the first point Mr. Clementson states that if the allowance was granted in consideration of the Padingar Kolgum possessing no Cheral lands and in advertence to such an allowance having on the same grounds been formerly made, as is inferrible from the remark made by the Commissioners in the Enclosure No. 10, viz., the sum formerly granted in lieu of cheral lands the Commissioners believed was not so much as 10,000 Rupees, the present Rajahs of that Koilgam have as much right to such an allowance as their ancestors had."

Para 16.

"The Board are not inclined to attach much weight to the remark of the Commissioners cited in the foregoing Para. It is to be recollected that it was a remark made in the course of a general and desultory conversation in reply to what a third person, the Keerake Colote Rajah, had stated to be the Padingar Rajahs' expectations; and especially to that part of his statement which declared that the 10,000 Rupees was formerly granted to the Padingar Kolote "as an equivalent for cheral lands which that palace did not possess for it's support" as the other Kolotes had, and at the same conference at which the before quoted remark of the Commission was made, they declared that they had not yet taken the subject into consideration. It appears to the Board, therefore, that the remark was a mere desultory one in the course of conversation, and can in no way be construed to establish the fact of the allowance having been given in lieu of cheral land, for the Commission had not in fact taken the matter into consideration."

"Another conference took place three days after the first, viz., on the 16th October, in which the 5th Rajah is told that the Commission have considered his claim for allowance.

As 5th Rajah	...	...	5,500
For the Tamberutty	...	...	4,000
In lieu of cherical lands	...	...	10,000
			19,500

"It is clear, however, that this was merely a recapitulation of the claims he had advanced, and the grounds on which he had advanced them, and was no acknowledgment that the grounds on which he claimed the allowance of 10,000 Rupees were correct, or in other words, that he was entitled to such allowance in lieu of cherical lands, and this is further confirmed by the remark which follows namely, that his allowance in lieu of cherical lands *whatever they may have been settled formerly by the Zamoori* shall be paid to him from the Company's Treasury as the 10,000 Rupees have hitherto been given to him monthly." "It would appear from this passage that the allowance in lieu of cherical lands was not settled, and it was only so far settled that whatever may have been the allowance formerly given on this account by the Zamorin, it should be paid for the future as the allowance of 10,000 Rupees had been from the Company's Treasury. The inference to be drawn therefore, is that the 10,000 Rupees was not the allowance given in lieu of Cherical lands."

"The subsequent conference of the 22nd October is more clear on this point. "It is agreed that the 10,000 Rupees hitherto paid to the 5th Rajah and the Padingar Colote Rajah in lieu of cherical lands for the support of the Rajahs of that palace shall in future be paid from the Company's Treasury." The Commissioners here state that the allowance had *hitherto* been paid in lieu of cherical lands, an assertion which is directly negatived by the transactions which had taken place from the time of the first grant of the allowance up to the period of the conferences which immediately preceded the agreement of 1798. It appears to the Board that the non-possession of cherical lands by the Padingar Kolgum may have been a consideration which weighed with the Commissioners and was naturally enough assigned by them as a reason for granting an allowance for their support, but it is obvious that a grant so given was different in its nature and character to one where a family had been deprived of its hereditary landed possession, and received the allowance in lieu of what they had lost. The Padingar Kolgum never possessed cherical lands, and the allowance which the Zamorin formerly allowed, if he ever made any allowance to the family, and which the Rajahs in 1798 were pleased to state to have been in lieu of cherical lands, was simply a money allowance for the support of the family, the same as was granted by the Zamorin to the younger branches of the Padingar family who were then in Travancore and which was urged by

Enclosure No. 4. "Mr. Duncan in 1795 against the request of the Rajah that the allowance should be 15,000 Rupees instead of 10,000 Rupees. The wording of the agree-

* Enclosure 8. "ment* made with the Senior Rajah in 1798 the Board think bears out their view that it was not in lieu of cherical lands, but that the family being not possessed of such lands was a reason for granting an allowance for their support, the chief reason being their having consented to become peaceful and obedient subjects of the Government and to perform certain other conditions."

"The agreement of 1798 states that "whereas the Rajahs of the Padingar Kolgum do not possess cherical lands the 10,000 Rupees which was destined for their support by the Angadypooram agreement shall as heretofore be henceforth paid to the Padingar Kolgum Rajah from the Honorable Company's Treasury." This appears to the Board not to mean that the allowance was given in lieu of cherical lands which the family were once possessed of and had now lost, in which case there

"would certainly have been some foundation for considering the allowance as partaking of an hereditary character, but to mean simply that the non-possession of cherical lands by this Kolgum was an additional reason for continuing the allowance for their support."

"As the Board have before remarked the transactions which gave rise to the allowance having been granted in 1795 clearly in their opinion negative the idea of its having been given for any other purpose than to purchase the submission of the then Rajahs to the Zamorin's authority. The whole affair appears to have originated in an attempted usurpation of some of the Districts belonging to the Zamorin prior to Hyder's invasion of Malabar. One of the Padingar Rajahs in 1779 raised so serious a disturbance that his submission was purchased by Hyder's officers, by allowing him to collect a twentieth of the revenues of 3 Talooks. His Brother and successor built the residence at Kulladycottah, where himself and family resided till the breaking out of the War with Tippoo. One of the Rajahs Reeve Wurma, on that occasion joined the British forces, and obtained from General Meadows a Cowle in the name of the then Eralpud or Heir apparent to the Zamorinship, giving him the privilege of holding the Talook of Nedinganaad as his own immediate tenure. Reeve Wurma would not, however, consent to surrender the Cowle to the Eralpud except on condition of the management of the Talook being consigned to him, and that he should be allowed to take for himself out of the revenues the yearly sum of 7,200 Hoons. On the death of the Eralpud in whose name General Meadow's Cowle had been granted, the Zamorin sent his Minister and the 3rd Rajah of his family to assume management of the Talook, and it was this circumstance which gave rise to the subsequent events which ended in the grant of the allowance of 10,000 Rupees. On this occasion Reeve Wurma broke out into open rebellion to the Zamorin's authority, matters were however compromised for the time, under an expectation held out by the Minister to Reeve Wurma that in the coming arrangements with the British Government the Talook of Nedinganaad for which he was contending should be assigned to him. The Commissioners arrived in 1792, but in the arrangement made with the Zamorin no separate adjustment in favor of Reeve Wurma in regard to the Nedinganaad Talook was adverted to; Reeve Wurma accordingly once more set defiance to the Zamorin's authority. The Commissioners interfered with a Military force, and the result was that Reeve Wurma's brother and Nephew were brought in prisoners to Calicut, Reeve Wurma having died previous to the troops reaching his place of residence. The two Rajahs thus taken prisoners were the individuals with whom the several agreements of 1796 and 1798 were subsequently made. Having been released at the latter end of 1792 on the security of the Keerake Kolgum Rajah, they attempted in 1793 to assassinate the Zamorin's Minister, to whom they attributed the loss of Nedinganaad, and having fled to the Jungles, raised a serious disturbance in the District. A Military force sent by the Commissioners dispersed their adherents, but the Rajahs still remained at large. In December 1794 the younger Rajah came into Calicut on the promise of pardon, and after a protracted negotiation between his and the Zamorin's Minister."

"In the Extract of a letter from the supervision of Malabar to the Bombay Government given in Enclosure No. 3 it is stated that the younger Rajah has repaired to Calicut with the consent of the Zamoori and Survady Kareegar. The uncle has admitted the Nephew to his presence, and has forgiven him on the condition of acceding to such terms as may be thought necessary to secure his future good behaviour. The allowance to be made by the Zamorin and the place of residence of the Kolote Rajahs are to be determined as soon as possible."

"From Enclosure No. 4, it would appear that Mr. Duncan communicated to the younger Rajah that the Zamorin had proposed to give him and his Uncle an allowance of 10,000 Rupees that if he would agree to this. He (Mr. Duncan) promised to endeavour to procure his pardon from the Zamorin and from the Company, and this was at length assented to."

"It will be useful here to refer to the remark contained in Statement L. which accompanied
 In Cons., 15th July 1802. "Major Macleod's letter of the 18th June 1802. Speaking of the then
 "5th Rajah, the one who succeeded to that dignity in 1798 and was a
 party to the agreement made in that year, it is stated as follows. "This Rajah has a further
 allowance of Pagodas 2,857-0-6. At the time this sum was granted he was merely a Tamban
 or Prince dependant on one of the titular Rajahs, since which occasioned by the death of the
 Zamory he has succeeded to the title of Tambarum, and the provision attached thereto. The
 allowance here exhibited was made him in 1795 while Mr. Duncan was at Tellicherry, before
 and about which period he evinced strong indications of a turbulent and restless disposition.
The Prince from his connections being of a dangerous consequence during the heat of the Pychee
warfare it was deemed politic to sacrifice this amount for the security of the country."

"The Board would refer also to several passages in the papers submitted with the Principal
 Collector's report as elucidating the motives which led to this allowance being granted. In
 the Angadypooram agreement in 1796 it is spoken of as granted "in consideration of their
 peaceable and obedient demeanour." In the Commissioner's letter to the Bombay Government
 given in the Enclosure No. 5 it is mentioned as having been granted "on condition of their
 peaceable and obedient demeanour in all time to come." It is further worthy of remark that no
 mention whatever is made of this allowance having been given in lieu of cheral lands till the
 commencement of the conferences in 1798. In the Angadypooram agreement in 1796 it is not
 adverted to, nor is it in the Diary of Proceedings between the younger Rajah and Mr. Duncan
 when the allowance was first fixed in 1795; all the papers previous to the conferences in 1798
 tend clearly to shew that it was an allowance given to secure the peace of the country, and
 an obedient and submissive demeanour on the part of these two Rajahs to the Zamorin, and
 this impression is strongly corroborated by Major Macleod's remark in Statement L. which has
 been already quoted. From that remark also it will appear that the Rajah when he obtained
 the allowance was only a subordinate chieftain dependant for support on one of the titular
 Rajahs, which probably will account for their not having cheral lands, and the strenuous
 efforts they made to become possessed of some."

"The other ground on which the present Rajah maintains that the allowance was a perma-
 Enclosure 8. "nent and hereditary one, is the wording of the agreement in 1798.
 "There are two or three passages in this paper which are given in
 Para 15 of the Principal Collector's report. The clause of the agreement on which the Rajah
 particularly relies is the 4th, which declares that if the conduct of the Rajah shall be such as
 to displease the Government the allowance should "be withheld from him and the amount
 divided to his heirs according to their respective rights should Government with reference to
 their deportment deem them deserving of such indulgence."

"The Board cannot however perceive that this passage or any other passages in the agree-
 ment can be construed to make the grant an hereditary one. The agreement had already
 made it a condition that out of this allowance the Rajah was to support the Junior Rajahs of
 his family, and in such case, it was not an unreasonable concession on the part of the Commis-
 sioners that if the senior Rajah acted in such a manner as to cause the allowance to be with-
 held from him personally, it should be distributed among the members of his family whose
 support was made a condition of the grant. But it is to be observed that this distribution was
 made entirely dependant on the pleasure of Government, and was considered and styled in the
 paper itself an *indulgence*. Had the agreement stipulated in case of the Senior Rajah's death,
 the allowance should be distributed among his heirs, and had this stipulation received the
 confirmation of the Bombay Government, the Board think the case would be altered, but it is
 to be observed that this distribution among the family was only conditionally promised in the
 event of the allowance being withheld from the Rajah himself. It is difficult moreover to con-

ceive that the Commissioners would so frame the agreement as to make the allowance a per-
 manent and hereditary one, when in 1796 they had not only refused but stated that they had
 no power to do so, and moreover, that they should have done so in the very face of the record-
 ed approval of the Bombay Government in 1796 of the Commissioners having declined to give
 the allowance any hereditary permanency in favor of the Rajah's successors."

"The Board think that sufficient has been stated to shew that the passages in the agree-
 ment of 1798 on which the present Rajah rests his assertion that the allowance was intended
 to be hereditary, do not bear him out in such construction of them, but were it necessary; other
 passages in the several papers submitted with the Principal Collector's report might be cited
 tending to prove that the grant was a personal one limited to the two Rajahs who were parties
 to the agreements entered into in 1798, and if such be the fact, which the Board think, on an
 attentive consideration of the whole of the papers relating to the case, the present claim at
 once falls to the ground."

"What may have been Mr. Warden's reasons for taking upon himself to discontinue with-
 out the authority of Government the allowance in 1806 must for the present remain matter of
 conjecture. No document is forthcoming to throw any light upon this point. Nor is it per-
 haps under present circumstances very material to ascertain. The most natural supposition
 would be that it was forfeited on account of the treacherous conduct of the 5th Rajah, with
 whom the then Senior Padingar Rajah was residing at Kullady Cottah when the offence was
 committed for which the 5th Rajah was sent to Dindigul, were it not that three quarterly pay-
 ments of the allowance were made after the 5th Rajah's death in 1806. It is very possible
 however that these payments may have been made by Mr. Warden under the opinion express-

ed in Mr. Secretary Greenway's letter of the 29th March 1806
 In Cons., 10th April 1806. "stating that the Government did not deem it "expedient under the
 circumstances of the Rajah's death without a trial to interrupt the lineal succession to the
 estates, titles and privileges of his family." It is possible that on further consideration Mr.
 Warden may have viewed the orders of Government, and the Board think they will bear this
 application, to apply only to the succession to the dignities in the Zamorin's family with their
 appendant privileges, and not to apply to what he considered, and what in fact was, a separate,
 distinct, and personal allowance to the Padingar Rajah, granted on the condition of good con-
 duct. Viewing it in this light he may have considered it improper to continue the allowance,
 although he left the succession to the titles and privileges of the Zamorinship entire and un-
 impaired. Mr. Clementson seems to incline to the opinion that the payment of the allowance
 from the Company's Treasury was stopped because the amount was transferred to the Zamo-
 rin's share of the Malikana to be paid by him, which was increased in the same amount or
 nearly so above the sum paid to him in previous years. This conjecture is so far supported by
 the fact that the allowance was discontinued from 1806, in the commencement of which year
 the permanent arrangement with the Zamorin for the Malikana payable to him and the Junior
 Rajahs was made. But if such had been the reason for discontinuing the allowance, it appears
 quite unaccountable that it should not have been adverted to in the agreement with the
 Zamorin, or that the separate agreement with the Padingar Rajah should not have been can-
 celled. These omissions could not have happened from inadvertence if the present Padingar

Rajah's statement is correct, namely, that the Rajah who was then
 Enclosure No. 24. "enjoying the allowance was present when the agreement was enter-
 ed into between Mr. Warden and the Rajahs of the Zamorin's family in 1806. The increase
 in the Zamorin's personal share of the Malikana from 1806 is explained by the present
 Padingar Rajah to be owing to "the agreement entered into
 Enclosure 25. "between the Zamorin Rajah and the Honorable Company in the
 year ¹⁸⁰⁶/₃₈₂ including the sum of Rupees 5,810, and odd which had up to the year 981 been paid

"by the Honorable Company to the Rajah of Poonnatoor agreeably to the first agreement dated " $\frac{1794\frac{1}{2}}{970}$, and the amount was otherwise enhanced by the Malikana as per that agreement (982) "having been fixed not upon the actual collections but upon the Jumma of the year 976." "Mr. Clementson has not noticed the reason here assigned for the increase of the Zamorin's "share of the Malikana in 1806."

"On an attentive consideration of the subject the Board are of opinion that the present "claim of the Padingar Rajah is not tenable, that the allowance was never intended to be other "than a personal grant to the two Rajahs who were parties to the agreement made in 1798 and "who are both dead, that it was an allowance which through the mediation of Mr. Duncan the "Zamorin consented to pay to these two Rajahs to secure their peaceable and obedient conduct, "and which in furtherance of this object was made payable from the Company's Treasury, and "that there is no foundation for believing that it was granted in lieu of hereditary landed "possessions, which it is quite clear the family never had. These views and opinions the Board "think are strongly corroborated by the fact that the Padingar, who, it would appear, became "Senior Rajah of the Kolgum in 1815 had continued to reside in Travancore till 1829, and for "the whole of that period had allowed the present claim to lie dormant, now pleading absence "and ignorance as the cause of so unaccountable an omission."

"The Principal Collector has furnished information in his report on the several points on "which it was required by Mr. Secretary Wheatley's letter of the 21st May 1833."

"In regard to the Petitions which have been addressed to the Board upon the subject, it "appears that the first which was presented in 1810 was referred to "the Collector on the 29th September of that year, but no reply was "ever received. The next Petition was dated the 14th November 1831, and further Petitions "appear to have been received under dates 21st December 1831, 19th January and 22nd Novem- "ber 1832. The two first were disposed of on the 5th March 1832 by an Endorsement directing "the Principal Collector to report upon them. The last petition is yet undisposed of, the case "itself having been under consideration and not yet finally settled."

REGARDING THE TERMS OF THE ARRANGEMENT MADE WITH THE BURGHERS WHEN THE
LAND COMPRISING THE KYTEE FARM ON THE NEELAGHERRIES WAS
ASSUMED ON ACCOUNT OF GOVERNMENT.

502. The following letter was received from Government under date 27th August 1833.

"I am directed to transmit to you the annexed Extract from the Minutes of Consultation "in the Military Department under date the 20th Instant, and copy "of a letter from the Sub Collector of Malabar, being one of the "papers therein referred to, and to request that you will call for more "particular information as to the terms of the arrangement which it "would appear was made with the Burghers when the land comprised in the Farm at Kaytee "was assumed on account of Government, the conditions on which they before paid a rent for "the whole Kaytee Valley, and when and how that rent was settled, and generally as to the "rights of the Burghers in respect to the land; and having that information before you that "you will submit your sentiments on the question stated in the Minutes of Consultation."

Extract from the Minutes
of Consultation, 20th Augt.
1833.

"Read the following letter from the Deputy Commissary Gene-
ral."

Here enter 2nd August 1833.

"Ordered that the foregoing Papers be transmitted to the Revenue Department, for the "purpose of ascertaining whether all rights which the Burghers might have had in the land now "occupied by the Kaytee Farm, were purchased by the remission of rent which they are stated "to have obtained.

From the Sub Collr. of
Malabar, to the Commissariat
Officer, Neelgherries, dated
24th July 1833.

"I have the honor to acknowledge the receipt of your letter of
"the 16th Instant."

"On the occasion of the assumption by Government of the Land comprised in the Farm at "Kaytee, the Burghers were relieved from a proportion of the rent paid by them for the whole "Kaytee Valley, but it does not appear that any further compensation was made to them. It "may therefore be inferred that the proprietary right in the Land was considered to be vested "in Government, and consequently that no private rights are liable to be violated in disposing "of the Kaytee Farm."

"The extent of the Farm when first occupied by Government was estimated at 150 acres "and the amount of rent remitted was Rupees 55-0-4."

503. In reply we submitted the following letter to Government under date 1st September 1834.

To the Chief Secy., in Cons.,
1st Sept. 1834.

In Cons., 2nd Sept. 1833.

To the Pl. Collr., 2nd in
Cons., 2nd Sept. 1833.

From do., 5th in Cons., 21st
Octr. do.

To do., 16th in Cons., 16th
June 1834.

From do., 17th in Cons.,
31st July do.

"I am directed by the Board of Revenue to acknowledge the "receipt of Mr. Secretary Elliott's letter of the 27th August last, "transmitting Extract from the Minutes of Consultation in the Mil- "itary Department and requesting more particular information as to "the terms of the arrangement made with the Burghers when the "land comprising the Kaytee farm on the Neelgherries was assumed "on account of Government, and to request that you will submit for "the information of the Governor in Council the accompanying cor- "respondence with the Principal Collector of Malabar."

"The Government desire to know the conditions on which the Burghers before the assump- "tion of their lands paid a rent for the whole Kaytee Valley, and when and how that rent was "settled. It appears from the Principal Collector's letter of the 17th Ultimo that the Burghers "never paid rent for the whole Kaytee Valley, but only for the extent of land actually occupied "on such lands; Mr. Clementson explains in his letter of the 5th October last the Burghers paid "rent to the Government" "on the same principle that lands of the same description else- "where situated did, the rates of assessment varying from 3 Canteroy fanams (As. 14 P. 1) to "twelve (Rupees 3-8-6) per Bullah according to the quality and depth of the soil."

"Mr. Clementson states that the records of his office do not furnish any information of the "extent of the Kaytee Valley alone. The lands of the Kaytee Village were surveyed and "assessed in 1809 during the Collectorship of Mr. William Garran on the same principle as the "Poonjah lands in Coimbatore, and by the Survey Accounts, it appears that the whole extent of "the land appertaining to the Kaytee Village was 760 $\frac{4}{16}$ Cawnies of which Cawnies 585 $\frac{7}{16}$ "were Porumboke, and 41 $\frac{4}{16}$ Cawnies waste. Of the remainder 113 $\frac{1}{16}$ Cawnies comprise "the Kaytee Farm and 20 $\frac{10}{16}$ Cawnies are in the possession of three Burghers who also held "lands which are now included in the Kaytee Farm. This appears to be the whole extent of "land now in the possession of the Villagers."

"From para 4 of the Principal Collector's letter* it seems that the actual extent of land comprising the Kaytee Farm by a measurement now made by the Tasildar is Cawnies 114 3/16 which are occupied as follows."

Gardens	88 7/16
Bungalows and Outhouses	8 10/16
Artificers Houses	17 3/16
Total... ..	114 3/16

"The whole of this land excepting 28 1/16 Cawnies was under cultivation by the Burghers in Fusly 1240 when the lands were taken for the Farm. The 28 1/16 Cawnies is stated to be Cirkar land, the survey assessment on which is Rupees 16-15-6. It appears that the Burghers were only relieved from the annual assessment of such lands actually under cultivation in Fusly 1240 as were taken for the Farm and no further compensation was made. The lands so taken were in the occupancy of nine Burghers of whom two are dead, two have left the Hills for the Coimbatore District, three possess other lands in the Kaytee Village to the extent of Cawnies 20 10/16 and the remaining two have now no land in Kaytee. In the lands taken for the Farm are included 12 7/8 Cawnies which were assigned rent free to the Monegar of the Kaytee Village in lieu of his pay which were managed by two Burghers, and on their assumption by Government other lands to the same extent were allotted to him in another part of Maiknaad."

"The Board requested the Principal Collector to inform them if it were practicable and unobjectionable to give to the Burghers other lands in lieu of those which had been taken for the Farm, in reply to which he states that the five Burghers now remaining at the Village are unwilling to accede to such an arrangement and Mr. Clementson states moreover that there are no other lands adjacent to Kaytee fit for cultivation. In his letter of the 5th October he suggests for consideration whether if there be an intention to dispose of the farm, the former incumbents should not have the option of occupancy, and that they are desirous of resuming the lands on the same terms as they held them before."

"The question of the Burghers rights in the soil would appear to have been already virtually determined by Government in the Extract of Minutes of Consultation under date the 19th February 1830 wherein it is observed as follows":—

"It is universally acknowledged that the absolute property in the soil in India is vested in the sovereign who is entitled to the rent and may transfer and assign it. A right of occupying the cultivated lands on the condition of keeping up the cultivation so as to produce rent or revenue to the state is allowed to the Ryots but always subservient to and dependant upon the absolute proprietor."

"The Burghers are only the Cultivators of the Hills and were originally settlers from the low country. They may be considered in the same light as the Oolcoody Ryots and appear to the Board to possess no rights in the land beyond that of a prescriptive right of occupancy."

"The Senior Member having recorded a Minute on the subject of this communication a copy of it is submitted for the information of Government."

Dated 1st Sept. 1831.

"Not concurring with my Colleagues in the opinion they express in their letter to Government concerning the rights of the Burghers in the land taken from them to be comprised in the Kaytee Farm, I think it my duty to record what strikes me on the subject."

"The Burghers resided on the land, cultivated it and paid the rent upon it precisely as the Ryots do in other parts of the territories under this Presidency. As it was they who paid the rent, it is very certain they were not mere labourers hired by Superiors and dischargeable at pleasure."

"The rights, therefore, which the Burghers had in the land, were the same as those in general of Ryots. So long as they paid their rent, the Circar could not justly disturb them."

"The terms of the arrangement which was made with them when their land was assumed, consisted only in being relieved from their rent, no compensation having been allowed to them."

"Consequently, I conclude, they must have been obliged to abandon their homes with their families, their household goods and their agricultural stock, they may have left unripe crops in their fields, and, without having perhaps any other immediate means of sufficient subsistence, they lost the value of their land."

"A remarkable circumstance, indeed, is, that they have not complained of any injustice, but it is well known to every experienced Collector that the natives of India, litigious as they are with one another, almost always bear in silence an act, however grievous, done in the name of the Circar."

"I cannot but suppose that some such injuries as these, which no doubt have been sustained by the Burghers, were suspected by Government on a perusal of the Sub Collector's letter, and that the object of their orders of the 20th and 27th August 1833 was to redress them."

"I therefore conceive the land taken from the nine Burghers was their own, and I think the damage done to them should have been ascertained for the purpose of enabling Government to carry into effect their evident intention to afford such relief as might appear to be just, and this can be done by directing compensation to be made to the surviving Burghers and the heirs of the deceased."

504. In reply we received from Government the following Extract from the Minutes of Consultation under date 31st October.

"It appears from the reports now under consideration that of the land included in the Kaytee Farm Cawnies 84 6/16 were actually occupied and cultivated by Burghers at the time they were assumed by Government, of which Cawnies 12 7/8 constituted the Maunium of the Monigar who received an equivalent assignment in another part of the Village of Maiknaad. The extent of occupied land assumed by Government without the assignment of an equivalent was therefore Cawnies 71 8/16. Of the nine Burghers who occupied the land in question there are only five remaining. To these five persons the Governor in Council resolves that an assignment shall now be made out of the lands comprised in the Farm equal to what they before occupied. If the representatives of the other parties come forward, with a claim for a like restitution it should also be complied with."

Extract from the Minutes of Cons., 31st Oct. 1831.

In Cons., 6th Nov. 1831.

"Supposing the right of the Burghers to be merely a prescriptive right of occupancy, that right should not have been taken from them, (so long as they fulfilled the condition of the tenure by providing for the cultivation of the land and paying the Government Revenue) without compensation in land or money. Restitution will now be made to them, but something more is necessary to do them full justice, they should be compensated for the loss of the profit they were accustomed to derive from the land after paying the revenue and all charges, during the time they have been out of possession. It will be for the Principal Collector to ascertain this as nearly as possible and to report it through the Board of Revenue for the information of Government."

"The Principal Collector will arrange with the Officer Commanding on the Neelgherries for the delivery to the Burghers of the land to be restored to them."

505. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 6th November.

GRANT OF THE GROUND ON THE NEELAGHERRIES ON WHICH SIR W. RUMBOLD'S HOUSE AND OFFICES APPERTAINING TO IT ARE BUILT.

In Cons., 28th April 1834. 506. The following Extract from the Minutes of Consultation in the Military Department was forwarded to us under date 25th April.

"Resolved that the Revenue Board be called upon to explain why the Grant for the ground* on which Sir William Rumbold's large house and Offices appertain- ing to it, are built, has not yet been issued, and that, as it would appear that the eventual security of the Government claim against the Estate depends upon the issue of the Grant the Board be directed to delay it no longer."

Minutes of Cons., 25th April 1834.
* Neelgherries.

507. In reply the following letter was addressed to Government under date 28th April.

"I am directed by the Board of Revenue to acknowledge the receipt of an Extract from the Minutes of Consultation in the Military Department dated the 25th instant by which they are called upon to explain why the grant for the ground on which Sir William Rumbold's house on the Neelgherries, and the Offices appertaining to it, are built, has not yet been issued, and in reply to state for the information of Government that it does not appear from their records that any application has been made for a grant for the property in question."

To the Chief Secy. to Govt., in Cons., 28th April 1834.
In Cons., 28th April 1834.

"In the Minutes of Consultation dated the 19th April 1831 which accompanied Mr. Chamier's letter of the same date (No. 428) are recorded letters from Sir William Rumbold applying for advances of Money for building and for permission from Government to enclose land, and purchase certain Bungalows at Billicul, and Ootacamund; but Sir William's name does not occur amongst the list of applicants for Government grants whose letters are recorded in the Minutes of Consultation which accompanied Mr. Chamier's separate letter of the same date (No. 446) a list of whom was enclosed in Mr. Wheatley's letter of the 8th November following, and the Board learn from the Office of the Collector of Madras and Register of Government Grants that no application has as yet been made thro' that channel for a grant for the property alluded to in the Minutes of Consultation under acknowledgment."

In Cons., 28th April 1831.
19th April in Cons., 28th do. 1831.
In Cons., 14th Novr. 1831.

"The Board have made a reference to the Principal Collector of Malabar to ascertain of any application for grants were made to him by Sir William Rumbold, the result of which will be communicated to Government."

508. The following letter was addressed to Government under date 19th May.

"With reference to the concluding para of my letter of the 28th Ultimo, I am directed by the Board of Revenue to request you will submit for the information of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Malabar by which it appears that no application has ever been made through his Office for a Government Grant of the Ground on which the premises of Sir W. Rumbold stand. As Sir W. Rumbold has died previous to the issue of and apparently without even the application for a Government Grant of the Ground in question, the Board request with reference to the instructions contained in the concluding part of Mr. Secretary Elliott's letter to be informed in whose name the Grant should now be issued."

To the Chief Secy. to Govt., in Cons., 19th May 1834.
7th in Cons., 19th May 1834.

REGARDING THE PURCHASE OF A CERTAIN SPOT OF GROUND ON THE NEELAGHERRIES FROM THE TODAWARS BY THE LATE SIR W. RUMBOLD.

509. The following letter was addressed to Government under date 20th November.

"The Honorable the Court of Directors in their letter under date 5th February and received from Government on the 29th August last having called for a particular report on the past and present condition of the Todawars the Board have taken the necessary measures to obtain such information as will enable them to comply with the Honorable Court's wishes. Adverting to the strong desire expressed by the Honorable Court that the rights of the Todawars should be respected and that they should not be deprived of any of their privileges without ample remuneration, the Board think that there are circumstances connected with the purchase of a certain spot of Land on the Neelgherries from the Todawars by the late Sir W. Rumbold which ought to be brought to the notice of Government and should not be deferred till the transmission of the general report which has been called for, and which probably from the imperfect materials obtainable will take some time to prepare and to submit to Government."

To the Chief Secy. to Govt., in Cons., 20th Novr. 1834.
In Cons., 8th Sept. 1834.

From Collr. of Malabar, with Enclosures, 8th in Cons., 21st January 1833.

Extract from Proceedings, in Cons., 15th April 1833.

From Collr. of Malabar, with Enclosures, 20th July, in Cons., 5th August 1833.

"The case to which the Board allude appears to them to have been one of great injustice to the Todawars, the details which are recorded in the papers noted in the margin are briefly these."

"Vencut Soobyen formerly a Peshcar at Ootacamund appealed against a decision which dismissed him from his situation on a charge of exacting a bribe of 80 Rupees from some Todawars. The Board having reviewed the Proceedings confirmed the Decision but in the investigation of the case it appeared to the Board that the primary object of the Todawars in preferring their complaint was not so much to accuse the Peshcar of extortion as to obtain the assistance of the higher authorities in recovering the possession of lands which had been wrested from them against their will. From the evidence before the Board it appeared that a certain piece of land including a Todawer Moort or Village called Cundlemund being required by Sir W. Rumbold to form part of a domain which he

15th April 1833.

Complainants' statement in the Talook Cutcherry, Enclosure No. 1, in Collr.'s letter, 8th Jan'y. 1833.

*No. 4, dated 8th Septr. 1831, enclosed in Collr.'s letter, 20th July 1833.

"having failed, the Collector of the District was applied to and he issued an order* to the Peshcar to endeavour to obtain the consent of the Todawers to the sale of the desired spot, this was at length effected, a bill of sale for 400 Rupees was made out in Sir William Rumbold's name and the money was given to the Todawers and the transfer of the property completed."

"On the face of the Proceedings it appeared to the Board that the Todawers had been constrained by illegal means to consent to the sale of the land and that it was very far from being a voluntary act on their parts; the Board in consequence called upon the Collector "to report fully on the subject and to state in whose possession the land now is, and whether it is held under a Grant from Government." The Collector's* answer was received in July 1833, he states that the land in question "is in the possession of Sir W. Rumbold but neither enclosed or built upon, nor does it appear that that Gentleman has obtained a Grant for it." Subsequent to this period no Grant has been issued nor has any been applied for as has already been reported to Government."

"The only record that the Board have on the subject of Sir W. Rumbold's right of occupancy is contained in an Extract from the Minutes of Consultation under date 19th April 1831 wherein sanction is given to Sir W. Rumbold to enclose a fence in a certain wood in the immediate vicinity of his Houses or as much of it as will not interfere with other private property."

"As the Government has not yet pledged itself by any Grant of the Todawers' land in question the Board consider it more particularly their duty to bring the circumstances of the case to the notice of the Honorable the Governor in Council with the view of the restoration of the land to the Todawers, should it now be an object with them to repossess it and if it can be legally effected."

In Cons., 11th Decr. 510. The following order was passed by Government upon the above letter under date 2nd December.

"The Governor in Council concurs in the view which the Board of Revenue have taken of this case and desires that they will direct the Principal Collector of Malabar to ascertain whether the Todawers who were dispossessed of the ground in question are anxious to recover their possession, and whether there is any obstacle to prevent it, supposing the purchase money to be repaid. He should also ascertain whether they are able and willing to repay so much of the purchase money as they admit themselves to have received, if this should be required as the condition of their recovering possession."

511. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 11th December.

REGARDING CERTAIN LAND ON THE NEELAGHERRIES APPLIED FOR BY THE INHABITANTS OF OOTACAMUND FOR THE PERFORMANCE OF THEIR RELIGIOUS CEREMONIES.

512. The following letter from Government under date 25th April was received by us on the 26th of that month.

"I am directed to transmit to you the accompanying petition and to state that the Governor in Council is disposed to comply with the prayer of the Petitioners for the grant of a piece of waste ground around their Pagoda, at Ootacamund, to enable them to perform their religious ceremonies without interruption."

"You will be pleased to transmit the petition to the Principal Collector of Malabar with instructions to take measures in communication with the Officer Commanding the Cantonment for the assignment of a piece of waste ground to the Petitioners accordingly. The Cowle granted to the Petitioners while it exempts the ground from any tax to Government should declare that it is not meant to affect the private rights of the Todawers or others in the ground, whatever they may be."

513. With reference to the above letter we submitted for the information and orders of the Right Honorable the Governor in Council, the letter noted in the Margin from the Principal Collector of Malabar, reporting the result of his communication the Neilgherries, regarding certain land for which application had been made to the Right Honorable the Governor in Petition No. 716 of 1834.

514. The following order was passed upon the above letter under date 26th August.

"Upon the representation contained in the report of the Principal Collector of Malabar, by which it appears that the Petitioners in No. 716 of 1834 have already received a grant of ground of sufficient space for the purpose of their worship and religious ceremonies, the Governor in Council resolves to reject the Petition."

515. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 28th August.

WITHDRAWAL OF THE WYNAD RANGERS.

516. The following Extract from the Minutes of Consultation was forwarded to us under date 9th September.

"Read Extract from the Minutes of Consultation in the Military Department."

Ordering that instructions be issued to employ peons in pursuit of smugglers in Wynaad and that the troops be only called upon to support the Civil Authority when necessary. (Vide Military Cons., dated 2nd September 1834, No. 702).

"Resolved that the Board of Revenue be requested to call upon the Principal Collector of Malabar to report whether he can provide for the performance of the services now afforded by the "Wynaad Rangers" towards the protection of the revenue and the prevention of smuggling by means of his present Establishment of peons; and if not, what addition to his present Establishment will be necessary for that purpose in the event of Military aid being withdrawn. The Board will submit the report of the Principal Collector with their own opinion on the subject."

517. The following letter was addressed to Government under date 23rd October."

"With reference to the Minutes of Consultation dated the 9th Ultimo, I am directed by
To the Chief Secy. to Govt.,
 In Cons., 23rd Octr. 1834.
 "the Board of Revenue to request that you will lay before the Right
30th Septr., in Cons., 16th
 Octr. 1834.
 "Honorable the Governor in Council, the accompanying letter from
 "the Principal Collector of Malabar stating that in the event of the
 "withdrawal of the "Wynaad Rangers," 100 peons is the smallest
 "number that will be required in addition to his present establish-
 "ment for the prevention of smuggling and the protection of the Tobacco Revenue."

"The Board entirely concur in the opinion expressed by Mr. Clementson that the presence even of a small Military force affords a greater check to smuggling than could be effected by almost any establishment of Peons kept up for that purpose so long as the present Monopoly of Tobacco is continued. The abolition of that Monopoly would of course render it practicable to make a great reduction in the expenditure at present incurred."

"Mr. Clementson is of opinion that if a small Military force be stationed at Manantoddy and the Officer Commanding, be directed to attend to all urgent requisitions from the Revenue authorities in arresting gangs of smugglers, his present establishment of peons would be sufficient. He states that he has seldom had occasion to call for the services of the Wynaad Rangers, which he attributes in great measure to the fear inspired by the presence of the Military. The Board are satisfied that the dread instilled by the knowledge of the Military being within reach and ready to act when called upon, is the most effectual check to that system of daring smuggling which till within the last 2 or 3 years was so prevalent in that part of the country. The smugglers are principally Moplas; men of desperate character, who assemble in large gangs, armed with Bludgeons, Swords &c., and as the records of Government testify, have on occasions dared to meet the encounter of a Military force. So long therefore as the present Tobacco Monopoly exists, the Board think it essential to the prevention of smuggling and the occurrence of serious affrays that a Military force should be within reach of the revenue authorities, and if in other respects it be not deemed objectionable, they would recommend that a small party of Military be stationed for such purpose at Manantoddy, as proposed by Mr. Clementson in preference to an augmentation of his Establishment of Peons."

In Cons., 6th Novr. 1834.
 518. The following order was passed by Government under date 4th November.

"With reference to the 3rd para of the above letter the Governor in Council observes that it is intended to maintain a detachment of Troops at Manantody in place of the Wynaad Rangers, and that this detachment shall afford assistance when necessary to the Revenue Peons for overcoming and arresting Gangs of smugglers, although the troops are not commonly to be employed for the prevention of Smuggling, which duty is to be performed by the Revenue Peons, with the aid which is thus to be given by the troops on urgent occasions, it appears that the present establishment of Peons will be sufficient. It is to be distinctly understood that it

"is only on urgent occasions when the smugglers are assembled in Gangs of such force that the peons are unable to oppose them without aid, that the assistance of the Troops is to be called for. In such cases if there is no European Officer of the Revenue Establishment in the neighbourhood, the requisition for Military aid is to be made by the Tahsildar, or other principal Native officer under whose orders the Peons are acting."

519. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 6th November.

RELATIVE TO AN APPLICATION FROM A PARSEE MERCHANT FOR ASSISTANCE FROM
 GOVERNMENT TO ENABLE HIM TO ESTABLISH A SILK MANUFACTORY.

520. The following letter was addressed to Government under date 16th September 1833.

"I am directed by the Board of Revenue to request that you will
To the Chief Secy., in Cons.,
 16th September 1833.
 "submit for the consideration and orders of the Right Honorable
 "the Governor in Council, the accompanying correspondence with
From the Pl. Collr., 13th in
 Cons., 29th July 1833.
 To do., 29th in Cons., 29th
 July 1833.
 From do., 19th August, in
 Cons., 2nd September do.
 "the Principal Collector of Malabar, regarding applications which he
 "had received from a Parsee Merchant named Cursetjee Muncherjee
 "and from Mr. De Lorme, requesting him to obtain for them
 "assistance from Government to enable them to establish silk Manu-
 "factories in that Province."

"In his of the 19th Ultimo the Principal Collector states that Mr. De Lorme has abandoned his undertaking and withdrawn his application which was for an advance of money from the public Treasury."

"The application of Cursetjee Muncherjee is for permission to occupy a tract of land which he has obtained at a nominal rent from the Rajah of Cartenaad, free from tax to Government for a period of 21 years; for remission of duty on the Silk manufactured by him for 15 years, and for an assurance that the land tax if it be imposed by Government at the end of 21 years shall be at a lower rate than 5¼ Rupees per Cawney."

"Under the circumstances represented by Mr. Clementson regarding this applicant, the
13th in Cons., 29th July 1833.
 "Board recommend that he may be allowed the same indulgence in
 "regard to the occupation of the land in question as was granted to
In Cons., 1st April 1833.
 "Mr. F. C. Brown under the sanction of Government conveyed in Mr.
 "Wheatley's letter of the 29th March last."

"The Board observe that by these orders of Government Raw Silk the produce of Malabar is to be exempt from duty for the term of 15 years, subject to the approval of the Honorable the Court of Directors."

"The specimens of Silk submitted by the Principal Collector are herewith forwarded."

521. The following order was passed by Government under date
In Cons., 19th June 1834.
 17th June.

"The Governor in Council is pleased to comply with the recommendation of the Board of Revenue contained in the 4th para of the foregoing letter. The land in question will accordingly be exempt from tax for 21 years provided that no part of it is used for any culture but that of the Mulberry, if any part is cultivated otherwise it shall be liable to the usual tax."

522. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 19th June.

REQUEST OF KULPUTTY KURNAGARA MENON PYMASH SERISTADAR TO BE ALLOWED TO RETIRE FROM THE SERVICE WITH A CONFIRMATION OF THE REMISSION OF THE ASSESSMENT ALREADY GRANTED TO HIM ON HIS LANDS AND A PROVISION FOR HIS FUTURE SUPPORT.

523. The following letter was addressed to Government under date 16th October.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Malabar, submitting an address from his Pymash Sheristadar Kulputty Kurnagara Menon, with a translation of his account of his captivity in Coorg and copies of the several testimonials in his possession of his past services and conduct under the several Gentlemen by whom he has been employed."

"With reference to a Medical certificate which accompanies his address to the Principal Collector, K. Kurnagara Menon requests that he may be allowed to retire from the service, with a confirmation in perpetuity of the remission of the assessment already granted to him on his lands and a provision for his future support and that of his family and personal adherents."

"The remission of assessment on the lands above referred to was granted by order of Government under date 23rd April 1822, to be enjoyed by K. Kurnagara Menon and his next heir, in commutation of a Palanqueen allowance of 20 Pagodas per mensem previously conferred upon him for his services."

"Kulputty Kurnagara Menon explains as regards his application for a provision to enable him to support his personal adherents, that owing to the hatred borne towards him by the friends and relations of the Cotiate Rajah whom he has killed with many of his adherents, it is indispensable that he should have retainers about him, and in his pay to guard his person from attack."

"Kulputty Kurnagara Menon has been 33 years in the public service of the Government, a service which the papers now submitted shew to have been one of peculiar danger and difficulty; the individual in question appears to have devoted the best energies of his mind and body to uphold the interests of the Government, and he is now obliged to retire from the service on account of ill health occasioned by fever contracted when on public duty in the Wynaud Jungles. The Board consider that he has peculiar claims on the Government, and they beg to recommend his case to the favorable consideration of the Honorable the Governor in Council."

In Cons., 8th Dec. 1834. 524. The following order was passed by Government upon the above letter under date 2nd December.

Minutes of Cons., 2nd Dec. 1834. "Under the ordinary rules for granting Superannuation Pensions to public servants, Kulputty Kurnagara Menon having been 33 years in the public service and being now incapacitated for active employment by age and protracted ill health, is entitled to claim a Pension equal to half of

"his salary but the Governor in Council is of opinion that a Pension which is granted almost as a matter of course to every superannuated public servant of equal standing who has a fair character, is a very inadequate provision for an officer of such distinguished merit as Kurnagara Menon, who it appears has always performed his duties well, and on several occasions has rendered services of the highest importance, under circumstances of peculiar difficulty and danger."

"The Court of Directors have observed in their dispatch dated 27th August 1829 that 'to assure to an officer who has faithfully served the Government for a length of time an income during his life of equal amount with the salary he can no longer earn may often be expedient.' The case in question appears to be one to which this observation is peculiarly applicable, and the Governor in Council resolves accordingly to request the sanction of the Right Hon'ble the Governor General of India in Council for granting to K. Kurnagara Menon a Pension for life equal to his present salary, viz., 350 Rupees per Mensem."

"The Governor in Council observes that the remission of assessment to the amount of Rupees 840 per annum already granted to Kurnagara Menon is to be continued to his next heir. He is not prepared to recommend that it shall be granted in perpetuity."

525. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 8th December.

MADRAS.

EXTRA REVENUE FOR FUSLY 1242.

526. On the 4th July we submitted to Government the following Extract from our Proceedings under date the 26th June.

"The Board proceed to record their observations upon the report of the Collector of Madras upon the Management of the Extra sources of Revenue in his Collectorate for fusly 1242."

Salt.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	1,10,778	9 10	1,34,934	14 11	24,156	5 1		
Balance on the 11th July 1833								
Current Collections	1,10,778	9 10	1,34,934	14 11	24,156	5 1		
Extra do.	2,891	3 8	2,976	9 7	85	5 11		
Arrears	3,405	0 0	3,840	4 8	444	4 8		
Total	1,17,074	13 6	1,41,760	13 2	24,685	15 8		
Charges	43,517	12 9	53,507	13 6	14,990	0 9		
Net Revenue	73,557	0 9	88,253	15 8	9,695	14 11		

"The increase in the Collections under this head was the result of an increase of Rupees 26,034-4-9 in the exportation of Salt to Calcutta and the Eastward in fusly 1242, and of a decrease of 2,087-15-8 in the sales for home consumption. There was also salt to the extent of Rupees 210 supplied gratis to the Monegar Choultry. The increase in the charges was occasioned principally by the extension of the

	Fusly 1241.			Fusly 1242.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Pay to the servants ...	4,613	15	4	4,897	12	0	283	12	8	...	...	...
2. Salt Manufacturer's share ...	14,498	2	3	20,990	3	9	6,492	1	6	...	...	...
3. Compensation, Ru s - sooms and Mauniems.	6,394	6	1	7,402	7	8	1,008	1	7	...	...	...
4. Advances for the Manu- facture of salt ...	4,168	6	3	3,543	12	0	...	...	...	624	10	3
5. Extra charges ...	13,308	5	10	21,663	10	4	8,355	4	6	...	...	...
6. General Extra Charges.	24	2	9	9	15	9	...	...	...	14	3	0
7. Commission ...	510	6	3	...	...	...	...	...	...	510	6	3
	43,517	12	9	53,507	13	6	16,139	4	3	1,149	3	6
	Deduct Decrease...						1,149	3	6			
	Net Increase...						14,990	0	9			

'is still an unrecoverd balance of Rupees 2,713-14-6 up to fusly 1241, and that 1,099-6-0 of the advance for fusly 1242 was not recovered at the date of the Collector's report. Of the

* Of this sum the Government has since re-
mitted under date the 21st March last Rupees 458 15 10
Collected up to the 29th January ... 423 1 0
Expected to be collected by the end of
March last ... 207 7 4
1,089 8 2

'balance due up to fusly 1238, the Board in para
'23 of their Proceedings on the settlement of
'fusly 1241 recommended that Rupees* 1,089-8-2
'should be written off, but the Government did
'not pass any orders at that time upon this re-
'commendation. Exclusive of this sum the
'balance is still Rupees 1,581-11-8 on account
'of fuslies 1238 and 1239. Mr. Robertson has not furnished any explanation of the non-
'recovery of these advances, for which the Board are not at present able to assign an adequate
'cause. Considering that the Manufacturers actually receive considerable sums in the course
'of the year as Manufacturers' share, the Collector will be pleased to furnish explanation on
'this subject. There was also a large increase under the head of
'Extra charges arising from payment of toll on Olive's canal in fusly
'1242 having included the amount of Bills due also for the previous
'year, and also for land carriage from its having been found necessary to convey salt from
'Sadiencoopum to Madras on Carts during part of the year, when the state of the Canal did
'not admit of the free Navigation of Boats owing to the extreme drought. These several items
'constitute an increase of charge to the amount of Rupees 7,342-6-11, whereas the total increase
'is 8,355-4-6, making a sum unaccounted for of Rupees 1,012-13-7. The Collector will explain
'the Charges which made up this latter sum.'

Sayer.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	5,63,116	3 6	5,43,664	13 0	...	...	24,451	6 6
Balance on the 11th July 1833	...	...	...	...	...	...	...	...	...	...	...
Current Collections	...	...	...	5,63,116	3 6	5,43,664	13 0	...	...	24,451	6 6
Extra do.	...	...	...	30,236	12 8	2,265	9 0	...	...	27,971	3 8
Arrears	...	...	...	...	...	...	...	...	...	...	...
Total...				5,93,352	0 2	5,45,930	6 0	...	...	52,422	10 2
Charges	...	...	...	2,81,349	14 6	2,53,781	2 8	...	...	27,568	11 10
Net Revenue	...	...	...	3,17,003	1 8	2,92,149	3 4	...	...	24,853	14 4

'The demand under the head of Sayer comprises the items noted in the margin. In the three
'first there was a decrease in the fusly under review amounting in
'the aggregate to Rupees 24,212-0-1* (the greater part of which
'occurred in the collection of duty on Tobacco) and is attributed by
'the Collector partly to the distresses of the past year which deprived
'the poorer classes of the Native community of the means of provid-
'ing themselves with the articles in question to the same extent as in
'the previous year, and partly to the failure of the Tobacco crop in
'the districts from which that article is usually imported.'

Para 16.
* 20,763-13-0.

'There was a decrease in the revenue from Tobacco and Betel in fusly 1241 of Rupees
'18,663-13-4 below that of fusly 1240. The large decrease in the course of two years is in some
'degree accounted for by the causes stated in the Collector's report, but the Board apprehend
'that those causes could not have affected the revenue to such an extent as has occurred, and
'that it is in fact attributable to a successful system of smuggling which notwithstanding the
'utmost vigilance on the part of the Collector and his Establishment it is extremely difficult en-
'tirely to suppress. The Betel and Tobacco revenue has formed the subject of a separate
'correspondence upon which the Board will take an early opportunity of recording their
'sentiments.'

'In the collections on Piece Goods there was an increase of Rupees 5,939-15-6 owing to a
'large exportation of Handkerchiefs to the European Market and
'the Eastern Ports than in fusly 1241; the collections on Gruff Goods
'were below those of fusly 1241 by Rupees 6,179-6-8 in consequence of a falling off in the imports
'of Indigo, the value of which in fusly 1241 was Rupees 3,79,000 and in fusly 1242 Rupees
'2,55,000.'

'The greater portion of the large decrease in the Sayer Collections of fusly 1242 arose from
'the discontinuance, under Regulation II of 1832, of the Collector's
'and Deputy Collector's fees, which in 1241 amounted to Rupees
'29,718-10-11.'

'The decrease* in the charges was occasioned by the discontinu-
'ance of the Collector's and Deputy Collector's fees which were collect-
'ed under the old system till March in fusly 1241, and the substitu-
'tion of a fixed salary. The charge entered for fusly 1242 is only
'their share of the proceeds of smuggled goods.'

Abkarry.

				Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
				RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	...	...	...	5,93,927	14 4	5,47,164	3 3	...	...	46,763	11 1
Balance on the 11th July 1833	...	...	...	5,582	6 0	27,986	7 5	22,404	1 5	...	...
Current Collections	..	...	...	5,88,345	8 4	5,19,177	11 10	...	...	69,167	12 6
Extra do.	..	...	...	3,311	3 1	1,960	9 6	...	...	1,350	9 7
Arrears	...	...	...	3,348	4 3	2,541	12 3	...	...	1,306	8 0
			Total...	5,95,504	15 8	5,23,630	1 7	...	...	71,824	14 1
Charges	...	...	...	92,547	3 5	78,484	14 2	...	...	14,062	5 3
Net Revenue	...	...	...	5,02,957	12 3	4,45,195	3 5	...	...	57,762	8 10

Para 29. 'The falling off in this branch of revenue as in the Sayer is attributed by the Collector to the adverse nature of the season in consequence of which the consumption of liquors by the lower classes of the people was materially diminished.'

Para 34. 'The decrease in the charges occurred under the head of Extra charges, owing the Collector states, to three bills for' "Batavia arrack supplied by the Commis. sariat Department amounting in the aggregate to Rupees 37,468-12-0 for 18 months having been furnished in 1241, and charged in the accounts for that year, whereas in fusly 1242 only two bills to the amount of 26,437-8-0 for 12 months were debited."

* Up to the end of May 1834. Para 39. 'The balance which was outstanding at the close of the fusly has been reduced by subsequent collections to * Rupees 21,809-7-0. The Collector promises a separate report upon the balances due by dealers in Arrack and Toddy on account of former years. The Board trust that this will be furnished without delay.'

Sundry Small farms and Licenses.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	9,912	12 7	11,580	10 1	1,667	13 6		
Balance on the 11th July 1833								
Current Collections	9,912	12 7	11,580	10 1	1,667	13 6		
Extra do.	150	15 5	153	4 1	2	4 8		
Arrears								
Total...	10,063	12 0	11,733	14 2	1,670	2 2		
Charges	1,417	3 7	1,339	11 2			77	8 5
Net Revenue	8,646	8 5	10,394	3 0	1,747	10 7		

Para 40 to 46.

'Requires no remark.'

Stamps.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	9,302	14 0	11,582	5 0	2,279	7 0		
Balance on the 11th July 1833								
Current Collections	9,302	14 0	11,582	5 0	2,279	7 0		
Extra do.			4	6 5	4	6 5		
Arrears								
Total...	9,302	14 0	11,586	11 5	2,283	13 5		
Charges	630	5 1	672	5 8			7	15 5
Net Revenue	8,622	8 11	10,914	5 9	2,291	12 10		

Para 47. 'The increase under this head is stated to have been owing to two stamp papers of 2,000 Rupees each having been sold in fusly 1242 which was not the case in the previous year.'

'This is the amount of land sold under orders conveyed in the Board's letter of the 20th June 1831. The Board remark with reference to para 13 of their Proceedings dated 30th March 1829, that the Collector should have entered this item amongst the Extra Collections on account of land revenue.'

Total.

	Fusly 1241.		Fusly 1242.		Increase.		Decrease.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.
Demand	12,92,038	6 3	12,49,057	15 11			42,980	6 4
Balance on the 11th July 1833	5,552	6 0	27,986	7 5	22,404	1 5		
Current Collections	12,86,456	0 3	12,21,071	8 6			65,384	7 9
Extra do.	36,590	2 10	7,360	6 7			29,229	12 3
Arrears	7,253	4 3	6,391	0 11			862	3 4
Total...	13,30,299	7 4	12,34,823	0 0			95,476	7 4
Charges	4,19,512	7 4	3,92,785	15 2			26,726	8 2
Net Revenue	9,10,787	0 0	8,42,037	0 10			68,749	15 2

Ordered that a copy of these Proceedings be submitted to Government.

527. A copy of the foregoing Proceedings we transmitted to the Collector on the 4th July.

In Cons., 31st July 1834. 528. In reply we received from Government the following Extract from the Minutes of Consultation under date 22nd July.

"The Governor in Council observes a considerable decrease in the principal branches of revenue in this Collectorate, the Sayer and Abkarry. The decrease in the Sayer occurred chiefly in the consumption duties on Betel, Tobacco, Ganjah and Bang. In a season of such distress as that of fusly 1242 it was to be expected that there would be a considerable decrease in the consumption of articles of that description, and it appears with respect to Tobacco that the supply also was less than usual from the failure of the crops in the Districts whence it is generally imported. But the Board, referring to the decrease in the Collection of duties on Betel and Tobacco in fusly 1241 below fusly 1240, are led to infer that the diminution of revenue is partly attributable to a successful system of smuggling. Such being their opinion, it is very desirable that they should enter upon the consideration of the measures proposed for the better regulation of the revenue from those articles without delay."

"The consumption of spirituous liquors being confined almost wholly to those classes of the population who from their small means are most affected by a season of scarcity, the distress experienced in fusly 1242 sufficiently accounts for the falling off of the Abkarry revenue. The Collector should report upon the balances of Abkary including those of fusly 1242."

"It is satisfactory to observe that there was an increase in the collection of duty on piece goods intended for exportation which nearly counterbalanced the decrease from the diminished imports of Indigo."

529. A copy of the foregoing was transmitted to the Collector on the 31st July.

RELATIVE TO THE ENACTMENT OF A LOCAL REGULATION FOR LEGALIZING THE PRACTICE WHICH
OBTAINS AT THE PRESIDENCY IN REGARD TO THE ISSUE OF LICENSE FOR THE SALE OF
SPIRITS FOR REGULATING THE DUTY ON THE IMPORTATION AND WHOLESALE OF
EUROPEAN SPIRITS AND FOR IMPROVING THE REVENUE DERIVED FROM
THE SALE OF PUTTAH ARRACK.

530. On the 3rd September we submitted to Government the following Extract from our Proceedings under date the 1st of that month.

'The Government in their letter of the 25th May 1832 expressed an opinion that Licenses should be issued by the Collector of Madras alone who was to report the names of the persons to the Superintendent of Police, who should have the power of directing the revocation of any License if the holder should keep a disorderly house, &c., his wish to this effect being communicated to the Collector of Madras. The Government at the same time stated that they thought it extremely essential that the Revenue and Police should be kept distinct, and that the practice in England should be followed as closely as possible, viz., that the License should be issued by the Revenue Officer, but that it should be contingent upon the character which the applicant bore at the Police Office, and that a clause to such effect should be introduced in the New Police Regulation for the Town of Madras which was then about to be passed, for which purpose the Collector of Madras was to place himself in communication with the Advocate General.'

'The Advocate General's opinion on this subject is contained in his letter to the Collector of Madras dated the 25th June 1832. He observes that the statute of the 33rd George III Cap. 52, Sec. 159 places the authority of licensing the sale of Arrack and other Spirituous Liquors in two or more Justices of the Peace and that to vest that authority in any sole person would be in express contradiction to the terms of the statute. It is his opinion also that it would be against the statute that any one individual as the Collector and Superintendent of Police, whether Justice or not, should be a necessary party to the issuing any such license, without whose intervention no other Justices could so act. It would also, he conceives, be against the statute to restrict the authority in question to any two particular Justices prohibiting others from exercising that authority as delegated by the statute. Mr. Norton states further that it is his opinion that the legitimate object of the exercise of the powers delegated to the Justices by the statute of the 33rd Geo. III is of a Police and not of a fiscal character.'

'At Calcutta the statute appears to have been construed and acted upon as laid down by Mr. Norton. It is there considered as vesting in the Justices the control over the sale of Arrack and other spirituous Liquors within the Town of Calcutta, Section XXVI, Bengal Regulation 2, 1802 enacts "that the retail sale of spirits within the Town of Calcutta is to be subject to such rules as His Majesty's Justices of the Peace may prescribe under the powers vested in them by the 33rd Geo. 3rd, Cap. 52, Sec. 159."

'At Bombay it is expressly declared by local Regulations* that as far as respects the Town or Factory of Bombay the control of the sale of arrack or other spirituous liquors is vested by the act of the 33rd Geo. III in His Majesty's Justices of the Peace.'

'It appears therefore to the Board that the statute in question has been construed at the Presidencies of Bengal and Bombay, and by the Advocate General at Madras as giving over to the Justices the entire control of the sale of spirituous Liquors within the limits of the Towns

of Calcutta, Madras and Bombay, and under this construction of the statute the Advocate General's views and opinions as above stated seem to them correct, and that no local Regulations could legally be enacted to interfere in any way with the powers delegated by the statute to the Justices.'

'It may be observed however that this construction of the statute is wholly at variance with the practice in England. The Board are inclined to the opinion that the Licenses contemplated in the statute are not Licenses intended to give the power of vending arrack or spirituous Liquors, but Licenses to establish and keep shops and Taverns for the sale of such spirituous Liquors as might be authorized to be sold by the Fiscal Officer of the Government under whose control that branch of the Public Revenue is managed. Such is the nature of the License granted by the Justices in England. It is simply a permission to establish an Inn or Tavern. The issuing a License for the sale of liquor is vested exclusively in the Commissioners of Excise or their subordinate Officers to whom such a power may have been delegated. An Excise Officer's License to vend, without a previous License to keep a Shop from the Justices, would be nugatory and against the statute, while on the other hand a License from the Justices without a License to vend from the excise officer would be of no use. The Board's opinion coincides entirely with that of Mr. Norton that the statute of the 33rd Geo. III had no reference whatever to any Revenue consideration but simply to the Police, and they think that the true intent and meaning of it is not to vest the power of licensing to sell in two or more Justices but merely a permission to establish and keep a shop or Tavern, and to take away as in England the power of Licensing to sell from any other persons without a License having been previously obtained from the Justices and which was considered necessary for Police purposes. The statute Law of England expressly interdicts a Commissioner of Excise or other Excise officer issuing a license for the sale of any exciseable liquor by retail to any person whatsoever without the person has previously obtained the Justices' License. Under a similar construction of the particular section of the 33rd Geo. III the Board have no doubt that the Government is competent to pass a local Revenue Regulation providing that the power of issuing licenses for the vend of arrack and other spirituous liquors shall be vested in the Collector only as the Officer of Government, under whose management the Abkarry Revenue of the Presidency is placed; at the same time so long as the 33rd Geo. III remains unrepealed, every person so licensed to vend must obtain or have obtained a license to keep a Shop from the Justices. It is not within the knowledge of the Board how the Government Revenues from the sale of spirits are realized within the Towns of Bombay and Calcutta, whether simply by duty on importation and a Town duty as regards liquors imported or by the price paid for the liquor at the Government Distillery as regards country manufactured spirits, but the power of the Justices under the statute does not appear to have been felt at those Presidencies with inconvenience and at Bombay by Regulation I, 1815 the limits of their authority in this respect were extended beyond what was required by the statute. Under the present practice at this Presidency Licenses are issued jointly by the Collector of Madras and Superintendent of Police, and this the Board believe is an arrangement understood and admitted by the Justices and the practice conforms with the provisions of the Act of Parliament in as much as no license is issued except under the signature of two Justices. It may perhaps therefore be matter of question whether there is any immediate or absolute necessity for interfering with the present practice in regard to issuing licenses, but under the legal opinions which the Advocate General has recorded, it seems desirable that matters should not be allowed to remain longer than can be avoided in their present state of perplexity, for it is quite clear that under the views which Mr. Norton entertains of the intention and object of the statute, and the power of the Justices thereby delegated, that the Abkarry Revenues of the Presidency are in a great measure at their mercy, in as much as he considers that they could not legally refuse any license for the retail sale of spirituous liquors to any applicants provided it was not objectionable for reasons

*2. 1812.
1. 1815.

'connected with the Police and good order of the Town. He holds that it would not be legal in the Justices to refuse a license to any person applying for one simply with reference to any consideration of revenue, or its interfering with the sales of those persons holding licenses to sell as at present, granted by the Collector of Madras and Superintendent of Police for the realization of the Abkarry revenue, and he moreover states that any two Justices are at liberty to revoke any existing license provided it be done in pursuance of the object declared in the statute, and also to grant licenses on their own authority, and that Government cannot compel them to revoke a license so granted on account of its interfering with the emoluments of licensed dealers. It appears that Mr. Norton is however of opinion that the Government are legally competent to pass a Revenue Regulation to go so far as to prevent any one from selling spirits or any particular kind of spirits without the license of the Collector, but Government cannot by a Regulation supersede the necessity of a license signed by two Justices, to empower the individual obtaining such license from the Collector to keep a Tavern or shop wherein to retail the spirits which he has been licensed to sell or supersede the authority of two Justices to revoke the shop or Tavern license. This seems to the Board to coincide with their opinion before stated as to the intent and meaning of the statute, viz., that the power of issuing a license to vend was intended to rest with the Revenue Officer, but that for Police purposes, a license also from two Justices is requisite. Mr. Norton considers the Government competent to pass a local Regulation preventing the sale of spirits without the Collector's license, which in fact is placing in his hand the issue of licenses to vend and it would appear from Mr. Norton's remarks in para 14 that he considers such a Regulation necessary to legalize what he conceives to be a sale of licenses under which the present Abkarry revenues are collected.'

'In para 20 the Advocate General observes' "whatever course should be adopted in the enactment of a Regulation with the object set forth in the correspondence, whether as legalizing the sale of licenses, or as directing the grant of Licenses to depend on and be regulated by the amount of Revenue collected, if the specific mode of raising or increasing revenue be plainly and openly avowed in such enactment which, I presume, would be desired and indeed is legally necessary in my opinion to accomplish such object, namely, a Monopoly in favor of the purchasers of licenses in case of sale or an exclusion to a certain extent of foreign spirits in favor of the purchasers of licenses for Native spirits, or in favor of the duties thereon, I conceive that such enactments would be to all intents and purposes revenue Regulations and to be passed only after sanction by the Home authorities." 'The Board think it desirable that such a revenue Regulation should be passed to legalize the present practice and as a necessary security and protection to the Abkarry revenues of the Presidency and if the Government concur in opinion that such a measure is expedient the Collector of Madras may be directed to prepare in communication with the Advocate General a Draft of a Revenue Regulation in conformity with Mr. Norton's suggestions on the subject. The Board do not however agree with Mr. Norton that the mere passing such a Regulation can be considered as the imposition of a new tax and as such requiring the sanction of the Home authorities, no additional payment whatever would be imposed by such a Regulation which would be merely prohibitory of the vend of spirituous liquors without the Collector's license, and it is the opinion of the Board that the Government are perfectly competent to pass such a Regulation without a previous reference to the Home authorities. The effect of such an enactment could not be as supposed by Mr. Norton to increase the tax to the consumer though it would of course tend to increase the consumption of Native spirits, and to restrain the sale of other spirits, but the consumer would not in either case necessarily pay more for his liquor than he does at present.'

'The rules which were submitted by the Collector of Madras with his letter of the 26th May 1830 for subjecting to an excise duty the retail sale within the limits of Madras of all other spirituous liquors than those described in

'Regulation I, 1803 having been disapproved by Government on account of the great inconvenience they would occasion to the public and because they constituted From Govt., 22nd in Cons., the Collector an agent for supplying spirits which was not considered desirable, and the Government having at the same time declared that an increased rate of general import duty appeared to them preferable to the proposed plan for a local excise, the Board were desired to submit the Draft of a Regulation to give effect to this arrangement for the purpose of being submitted to the Home authorities.'

'In communicating the views of Government to the Collector the Board stated that they thought the revenue from arrack might be secured by' "imposing such rates of import duty on European and other spirits as shall be equivalent to the amount of Sea Custom duty at present leviable thereon with an addition equal to the excise payable on the retail sale of arrack."

'The Collector with his letter of the 9th July 1832 submits the Draft of a Regulation for regulating the import duty on European liquors; he observes as regards the Board's suggestion quoted in the preceding para that the tax so fixed on importation of European spirits would be much higher than was necessary. He proposed therefore' "rates of duty which shall in addition to the lowest price of spirits ever imported into Madras be equal to the price at which Batavia arrack is supplied to the retail dealers, namely, Rupees 3-6-9½ per Gallon. If the price of Brandy, he observes, should again fall to 1-4-0 per Gallon, which was the case in 1829, this duty will be 175 per Cent. advalorem. Taking the average price* of Brandy, I reckon that the proposed rate will make an advalorem duty of about 84 per Cent. This duty will be considered very high, but if the present excise duty on European spirits which is considered objectionable be discontinued the abkarry revenue will not be fully secured without it."

* Rs. 2-9-6 per Gallon.

'In preference however to a fixed import duty as entered in the Draft of Regulation submitted by him, the Collector suggests that the rates should vary with the Market price of the spirit, so that as the latter falls the former may be so much increased as to enhance the value sufficiently to prevent their being sold cheaper than arrack.'

'Of the two modes proposed, viz., a fluctuating or a fixed rate of duty. The Board give a preference to the latter. The variable rate would in their opinion be found very inconvenient in practice, besides which there is and always must be, owing to the difference in their strength and quality, great difficulty in ascertaining at all correctly the market price of the several spirits. Of the two modes therefore, they would be inclined to adopt a fixed rather than a fluctuating rate of duty, but the plan proposed by the Collector of levying the increased import duty whether it be fixed or variable appears to them open to objection. The inconvenience of a variable rate of duty would, it is probable be practically felt not only by the Collector whose duty it would be to collect the tax but perhaps in a still greater degree by the parties importing the liquor. If, as regards the having a fixed rate, there could be a security against fluctuations in the Market price of European liquor, the fixed rate of duty might be adopted, but this is impossible, and if, as the Collector observes, the price of Brandy should fall to what it did in 1829, the fixed rate would amount to an excise duty of 175 per Cent., and even at the average price to 84 per Cent. If however the price of Brandy should rise to what it has done, namely, Rupees 5-7-7 per Gallon, the proposed additional duty would enhance the price enormously and unnecessarily to the consumers.'

'The Board are not of opinion that it is necessary for the effectual protection of the Abkarry Revenue that the additional Import duty on European liquors should be raised so high as to make up with the selling price in the Market, the supply price of Batavia Arrack, and they think the com-

munality would have good reason to complain of so large an additional import. Messrs. Murray and Hadow in their report of the 22nd October 1829, Para 7, observed that the price of Brandy when at 40 Annas or 2½ Rupees per gallon "tho' still below that at which arrack is sold would effectually prevent its interference with the consumption of the latter liquor which is greatly preferred by the lower orders of the people whenever the prices of the two are at all approaching to an equality." They are not satisfied of the necessity of such a measure, because although it cannot be questioned that the cheapness of European spirits has of late years materially affected the revenue from Batavia and Country Arrack, they do not think it has been affected by this cause to the extent generally supposed, but that the diminution in the consumption of Country spirits is partly ascribable to other causes.

The present excise duty on European and American spirits sold at Taverns is 45 Pagodas per Leaguer or 150 Gallons giving a rate of Rupees 1-0-9½ per Gallon. This tax was reimposed in 1830, and if this rate be added to the wholesale market price of the liquor, it appears to the Board that the keepers of the Punch Houses and Taverns who are chargeable with this duty cannot afford allowing for a moderate profit to retail the abovementioned spirits at prices much, if at all, below those Batavia Arrack. The average price in 1831 of European spirits which had not materially varied for 3 or 4 years were

	PER GALLON.			EXCISE DUTY.						
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
' Brandy	...	2	3	4	1	0	9½	3	4	1½
' Rum	...	1	11	7	1	0	9½	2	12	4½
' Gin	...	2	8	8	1	0	9½	3	9	5½

There seems to the Board no reason to apprehend that the sales of European spirits at licensed Punch Houses and Taverns can affect to any serious extent the revenue from Native spirits, provided care is taken by the Collector that none is sold upon which the Excise tax of 45 Pagodas per Leaguer has not been levied. They are satisfied that the European spirit which is now found to supplant the use of the Country spirits is not that sold at Taverns or by Tavern keepers but by wholesale dealers, whose liquor is not chargeable with any duty beyond the import duty of 8 or 16 per Cent. according as it has been imported on British or on Foreign Bottoms; over these wholesale dealers the Collector has no efficient control except through his Peons who are easily bought over to connive at illicit practices and form in fact no check at all.

There is no doubt that the cheap Brandies which now find their way into the market are mostly French Brandies or spurious Liquor from Bourbon made to resemble and pass off for French Brandy. The Board have little doubt that considerable quantities of country, Batavia or Columbo Arrack find their way to Bourbon, and by either being diluted with Brandy or undergoing some other process return to this country and pass off for European French Brandy and thus get into the market by the payment of only the import duty of 8 or 16 per Cent. The rates of duty at Calcutta differ from those levied at Madras. At Calcutta the duty on spirituous liquors, the produce or manufacture of the United Kingdom, imported by sea is 10 per Cent. on a British and 20 per Cent. on a Foreign Bottom, and Brandy from Foreign Territories in Asia is taxed on Import at 30 per Cent. if imported on a British bottom and 60 per Cent. if on a foreign bottom. At Madras the relative rates of duty are 8 for English bottoms, and 16 for foreign bottoms on European or American spirits. At Bombay spirits are chargeable with an import duty of 3½ per Cent., besides a Town duty if imported for the consumption of the Island. The Town duty on Brandies, Rum, Gin, and other descriptions of

spirituous liquors is half a Rupee per Gallon. The Town duty at Calcutta* appears to be something less than 4 annas per Gallon if imported in Bottle the duty on one dozen quarts being half a Rupee, but if imported in wood much less, being only 12 Rupees the Pipe of 126 gallons. It seems to the Board therefore that there is the choice of the following modes of regulating the future duty on the importation of European spirits. But they must premise that they think there is no necessity for interfering with the present duties on English Brandy which is rated in the Tariff at a valuation of 3 Rupees per Gallon while French and inferior Brandies are entered at a valuation of 2 Rupees. The present import duty therefore upon the Traiff value of good English Brandy raises the wholesale price at 3-3-10 per Gallon, and would appear sufficient to keep it out of the market as respects injury to the retail sales of Native spirits. The Board are of opinion that the measures proposed therefore should be confined to the French and inferior Brandies and Rum, and Gin, Jamaica Rum is entered at valuation of 2 Rupees per Gallon, that of the West Indies at 1½ Rupee and Bengal Rum at one Rupee per Gallon. The Tariff valuation of Gin is but 1½ Rupee per Gallon unless imported on a foreign bottom, when the valuation is 2 Rupees. It must be obvious that if these several valuations give the correct wholesale prices of the several spirits in the Madras Market, some protective measure for the Country spirits is imperatively called for, or they must at the present retail rates inevitably in time be supplanted by those from Bengal and Europe.

The modes above referred to are these.

1st. To adopt the rates of Import and Town duty as now in force at Calcutta viz., 10 and 20 per Cent. Import duty and ¼ Rupee per Gallon Town duty. This would bring the wholesale price of French Brandy per Gallon, if imported on an English bottom calculated on the value entered in the Tariff to Rupees 2-7-2½ and if on a foreign bottom to Rupees 2-10-4½.

2ndly. To allow the existing rate of Import duty at Madras to remain unaltered and to levy a Town duty as at Bombay of half a Rupee per Gallon. This would make the wholesale price of Brandy calculated on the Tariff valuation Rupees 2-10-6½ if imported on an English, and 2-13-1 if on a Foreign bottom.

3rdly. To raise the import duty on spirits, the produce and manufacture of Foreign Europe to 16 per Cent. if imported on an English bottom and 32 per Cent. if imported on a foreign bottom. This would bring the price for Brandy imported on an English bottom to Rupees 2-5-1, and on a foreign bottom 2-10-2.

4thly. To levy the present duty of 8 and 16 per Cent. respectively on a fixed valuation as is the case with Arrack at Calcutta and without reference to the fluctuations in the market price and to raise and fix the valuation of French and inferior Brandies and Gin and Rum of every description to that entered for English Brandy, namely, 3 Rupees per Gallon. This would, with the duty, bring the wholesale price of such spirits if imported on an English bottom to Rupees 3-3-10, and on a French bottom to 3-7-8 per Gallon, provided the Tariff valuation was a correct index of the wholesale market price. The plan of having a fixed valuation was advocated by Messrs. Murray and Hadow in their report before noticed Para 10. They observe "we would beg leave to suggest the propriety of keeping the valuation of spirits on which the Sea duty is levied always at the same rate, and not permitting the valuation to be lowered according to the state of the market, this alone would prevent large quantities of liquor coming into the place and which so long as they are subjected only to the small Duty at present imposed cannot fail to injure the Revenue derived from Arrack and Toddy."

The Board are inclined to give the preference to the last mode as it appears the simplest and easiest, and would not require the enactment of a New Regulation, the Go-

'vernment being competent of itself to revise and alter the existing Tariffs, but if this plan should be deemed objectionable, they think the 2nd mode preferable to the others. It will be necessary in the latter case to abolish the present excise duty paid by Tavern keepers of 45 Pagodas per Leaguer. The Collector of Sea Customs would be empowered to collect the Town duty as is done by the Custom Master at Bombay, and a Regulation similar to the one in force at that Presidency might be enacted here. In the event of such a tax being imposed, it would, taking the average price of French and inferior Brandies bring them sufficiently near to the price at which Batavia arrack is supplied to the retail dealers, namely, Rupees 3-6-9½ per Gallon. The average price of Brandy at the date of the Collector's report was Rupees 2-9-6, per Gallon which with the additional half Rupee would bring the price to 3-1-6. The average retail price in 1833 was

PER GALLON.

'Good English Brandy Rupees... 3½ to 4 Rupees.
'French Brandy ,, ... 2 to 2½ Rupees.
'Gin ,, ... 2

'and this year the prices appear to be nearly the same but owing to the different qualities of the spirits it is difficult to arrive correctly at a general retail rate for the whole. The Board therefore think it would be proper that the duty should be fixed at ½ a Rupee, liable however to increase, but not exceed 1 Rupee per Gallon should the half a Rupee be found insufficient for the object intended and a provision to this effect being made in the new Regulation would obviate the necessity of applying for new sanction from the home authorities to raise the Town duty above half a Rupee in the event of its being found on trial insufficient for the purpose. They resolve to submit to Government the question as to which plan should be adopted in order that they may prepare a draft of a Regulation accordingly.'

'It is the opinion of the Board that such an additional impost as would be laid on the importation of the inferior Brandies either by raising and fixing their valuation in the Tariff or imposing a Town duty of ½ a Rupee per Gallon (the effect of either of which schemes might be tried together with other measures relative to the wholesale of European spirits and to the sales of Batavia and Country Arrack) would be found sufficient to restore the Abkarry Revenues of the Presidency to their ordinary standard. The measures alluded to are here briefly noticed.'

'The quantity of liquor, the sale of which is now necessary, to constitute a wholesale transaction is 2½ Gallons or one dozen Quart Bottles. For Batavia Arrack the Minimum quantity was

In Cons., 31st May 1830.

'formerly 40 Gallons, which was afterwards fixed by Regulation I, 1813 at 5 Leaguers or 750 Gallons. The Collector of Madras proposed

'in the rules which accompanied his letter of the 26th May 1830 that Shopkeepers and wholesale dealers should be permitted to dispose of European spirits in quantities not less than 2½ Gallons, which, covered by a Permit from the Collector, might be conveyed to the dwellings of

'the purchasers without being liable to the payment of the proposed

* Proceedings, In Cons., 27th June 1831.

'excise duty. The Board on that occasion* observed that they were apprehensive that such a permission would open a wide door for

'the evasion of the excise duty. They pointed out that even when the minimum quantity was fixed at 40 Gallons, it had been a practice for persons to subscribe a sufficient sum to purchase the prescribed quantity from the wholesale dealer, which they divided among themselves in small portions thereby defrauding the retail dealer to whom the privilege of the retail sale belonged and for which he had paid. The sum required to purchase a Dozen of French or the inferior description of Brandy would not exceed 5 or 6 Rupees, and it appears to the Board that so long as persons can be supplied by wholesale dealers in the small quantity of one dozen bottles free of all excise, it will and must find its way into the market for retail sale and substitution for the Native spirit in spite of any endeavour to prevent it. They think therefore

that the minimum wholesale quantity should be raised to five Gallons or two dozen Quarts, and if the Government concur in this suggestion, a clause to such effect may be inserted in the new Regulation for the Police of Madras.'

'The chief decrease in the Abkary revenue of the Presidency is in the sale of the Country

REVENUE FROM PUTTAH AND BATAVIA ARRACK.

	Puttah.	Batavia.
	RS.	RS.
Fusly 1240	1,79,189	1,34,393
" 1241	2,10,156	1,67,550
" 1242	1,66,811	1,52,497
" 1243	1,20,764	1,28,201

'or Putta Arrack which may have arisen as well from other causes as from the great cheapness of European spirits. It appears to the Board that the relative difference in the prices of Batavia Arrack and Country Arrack is not sufficiently great. When it was the practice as before the Establishment of public Distilleries for the Abkarry renters to distil their own arrack, it is well known that the spirit was mixed up with deleterious ingredients prejudicial alike to the health and Morals of the people.

'The effect of the establishment of public Distilleries was to reduce considerably the revenue from Country Arrack and to increase that from Batavia Arrack. The Board in their letter to

In Cons., 18th Augt. 1811.

'Government of the 18th August 1811 observed that the Distilleries had fully answered the purpose intended, the use of unwholesome drugs in the Distillation of Country Arrack, the excessive consumption and illicit sale of that liquor had been effectually prevented. They stated moreover that they considered the substitution of Batavia for Country Arrack satisfactory as encouraging the use of a superior in preference to that of an inferior spirit so long as the Arrack supplied for consumption was mixed with deleterious ingredients and consequently pernicious to health, it was of course a great public object to supplant the use of it by a better and less noxious spirit, but since the Distillery of Putta Arrack has been carried on as it now is, by Government Officers and there is a reasonable security therefore that the liquor which is now supplied is a pure and unadulterated spirit the reasons which at that time existed for promoting the consumption of Batavia in preference to Country Arrack seem now to have lost their weight. The Board have little doubt that

'the present retail prices of Putta Arrack preclude the use of it by 80 Cash per dram. many of the poorer classes and those who can afford to pay for it at

'its present price prefer either Cheap Brandy or Batavia Arrack. The price of the latter is 20 Cash per dram more than that of Putta Arrack, but the spirit is very much stronger, goes much further, improves by keeping, (while the Putta Arrack will not keep) and more than compensates for the additional price paid for it.'

'The Putta Arrack in its natural and unadulterated state as now supplied from the public Distilleries is not a pernicious liquor, and it is the spirit which the lower orders are particularly addicted to, and to which they give the preference and a reduction in the retail price of it would in all probability add materially to its consumption. The Board do not think the measure in itself would have the effect of causing such an increased consumption of the spirit as would make up for the diminution of tax but that it would be attended with such effects if adopted simultaneously with the measure proposed in regard to the Importation and wholesale of European spirits. A reduction in the retail price of Putta Arrack would place it in the power of many to consume it, who have not now the means of doing so except by illicit purchase. The Putta Arrack shop keepers have shewn of late such a combination to reduce the daily dowles of their shops that it occurs to the Board that very good effects would follow if the Arrack (and the same rule might be applicable to the Batavia Arrack Shop keepers) were supplied by the Collector at a cheaper rate to those retail dealers who agreed to take daily a certain quantity of liquor, all who agreed for less being supplied at the usual

price. This would throw a greater supply into the market and take away from the shop-keepers the incentive to introduce it illicitly, which the Board are satisfied is now done to a great extent both from the shops without the limits of the Supreme Court, and from the Chingleput District. In fact it is the conviction of the Board that the falling off in the Putta Arrack sales arises more from the tricks and roguery of the shop-keepers than from any other cause. The Board resolve to request the Collector to report on this suggestion, as also in regard to the reduction generally in the retail price of Putta Arrack within the Supreme Court limits.'

'A fact, which in the Board's opinion, must tend to affect materially the Abkarry revenue, and which they have no doubt has affected it, is the great difference in the price at which Arrack is purchaseable for consumption in the Mettoos, and in the Chingleput District and the price when intended for consumption within the Supreme Court's limits. All the retail dealers in the Mettoos, that is, beyond the limits of the Supreme Court are supplied by the Collector with Putta Arrack at 37 Cash per Dram, and the regulated price at which they may retail it is 40 Cash per Dram, or one half of the retail price within the limits of the Supreme Court. The retail price in the neighbouring District of Chingleput is still lower. The Collector of Madras

In Cons., 14th July 1834. 'in a letter dated the 7th July last reports that it has been ascertained that Arrack furnished by him for the Chingleput District and

there, as he has been informed, supplied to the retail venders of it at a cost much below that at which the shop-keepers licensed by him obtain it has been actually smuggled within the Abkarry limits of Madras.' "Detection" 'observes Mr. Robertson' "is rendered the more difficult from the liquor which is smuggled being precisely the same as that furnished to the Putta Arrack shops licensed by his Office." 'Although Mr. Robertson has from the Current fusly discontinued supplying Putta Arrack to the Chingleput District and detection will therefore be facilitated, still it is obvious that these low rates prevailing in the immediate vicinity of the Supreme Court limits must offer a great incitement to the illicit introduction for sale within those limits of Arrack which in the Mettoos will still be the same spirit and have cost but 37 Cash per dram instead of 77, the price which the retail dealer within the Supreme Court limits is obliged to pay for it. So long as this great difference in price exists within and without the Supreme Court limits, the incentive to smuggling will be great, which if successfully conducted must affect the Revenue from sales in the former division.'

'It appears to the Board also that undue encouragement is given to the consumption of Batavia Arrack in preference to Putta in-as-much as under the present system the Batavia Arrack retail dealer derives a very much larger profit by keeping a Batavia Arrack shop than he can obtain by keeping one for the retail sale of Putta Arrack. On reference to the letter from the Collector of Madras dated 26th May 1830, it will be seen that a retail dealer of Batavia Arrack makes a profit of 12 Cash per dram, whereas that obtained by a retail dealer of Putta Arrack is only 3 Cash. With comparatively so small a profit as he derives at present upon his sales, it is not surprising that the Putta Arrack dealers should be backward in their offers to increase their dowles or that they should choose the more profitable occupation of retailing Batavia Arrack in preference to Counting Arrack.'

'The Board have entered thus fully into the subject with the view of attracting consideration to the question whether other remedial measures except that of an increased tax on the importation of European spirits are not within the power of Government. The Collector in a letter dated 18th July has stated his intention of submitting a report on various points connected with the Abkarry revenue, and the Board resolve that he be requested to state at the same time his opinion on the several points

'herein noticed, and if he should concur in the expediency of acting up to all or any of these suggestions, to point out also the most eligible mode of carrying them into execution.'

'Ordered that a copy of these Proceedings be submitted for the consideration and orders of the Governor in Council.

'Ordered also that a copy be furnished to the Collector of Madras with reference to the observations contained in the concluding Para.'

531. A copy of the foregoing Proceedings we transmitted to the Collector of Madras on the 3rd September.

DISCONTINUANCE OF THE DISTILLERY OF PUTTA ARRACK AT RAYAPETTAH AND CONFINE THE MANUFACTURE OF THAT ARTICLE TO THE REMAINING DISTILLERY AT TANDIARPETT.

532. The following letter was addressed to Government under date 11th August.

To the Chief Secy., In Cons.,
11th August 1834. "I am directed by the Board of Revenue to request you will submit for the orders of Government the accompanying letter from the Collector of Madras proposing the discontinuance of one of the two Distilleries, from which the supplies of Putta Arrack for the consumption of Madras are now obtained."

"One Distillery is at Royapettah, the other at Tondiarpett, and are kept up at a monthly expense of Rupees 334-8-0. Mr. Robertson proposes to discontinue that at Royapettah, by which a monthly saving of expense will be effected of Rupees 129-8-0. He states in consequence of apprehensions that from the want of easy and efficient superintendence of the two Distilleries, practices injurious to the Abkarry Revenue have at times taken place, some of which may have escaped detection, he considers that the most effectual means of obviating this evil and of ensuring greater vigilance and more active superintendence on the part of those servants whose duty it is to prevent the practice of fraud will be to discontinue one of them. The Board think that the measure proposed by Mr. Robertson is judicious and proper if he has satisfied himself that he will be fully able to meet the future demand for Putta Arrack from one Distillery. On this point he appears to entertain no doubt, provided certain proposed additions are made to the Distillery which is to be continued. These consist of an additional godown for the stowage of Bark and a separate building for holding more stills and the sinking a new well, the old one having gone to decay. With these additions the Collector calculates to be able to supply daily, if required, to the extent of 270 Gallons, the largest quantity required at any time during Aumanie management having been 267½ Gallons per diem. The ground on which these buildings are to be constructed is the property of Government, there will be no expense therefore on that account. The estimate for the execution of the works in question is Rupees 1,138-8-6, but the Collector seems to think that if he be permitted to invite tenders for their completion by contract the expense will be less."

"The Board think it advisable that the measure proposed by the Collector be adopted, and they accordingly recommend that he be authorized to discontinue the distillery at Royapettah as soon as circumstances will allow, and to invite tenders for executing the proposed works at the Tondiarpett Distillery and to accept the offer that may appear most advantageous provided it do not exceed the estimate of 1,138-8-6, given in his present letter. They beg to request also the sanction of Government for the establishment proposed to be entertained at the Distillery at Tondiarpett amounting to Rupees 205 per mensem, from the date of the discontinuance of that at Royapettah."

"The Collector solicits authority for advertising the sale of the premises occupied as the Distillery at Royapettah which he states are likely to be purchased. To this measure the Board see no objection and accordingly recommend that the Governor in Council may be pleased to authorize its being done."

In Cons., 18th Augt. 1834. 533. The following order was passed by Government under date 15th August.

"The Governor in Council authorizes the discontinuance of the Distillery at Royapettah by which a saving of Rupees 129-8-0 a month will be effected, the charges for the Establishment at the remaining Distillery being fixed at Rupees 205 a Month."

"The Collector of Madras is authorized to advertize the premises now occupied by the Distillery at Royapettah for sale; he will submit the offers that may be made, for the orders of the Board of Revenue."

"The Collector will put himself in communication with the Superintending Engineer at the Presidency on the subject of the proposed additions to the Distillery at Tondiarpett and Estimates will be submitted in the usual course."

534. With reference to the above order of Government we submitted under date 6th November the letter from the Collector of Madras noted in the Margin and recommended that the sanction of Government might be granted for the disbursement of Rupees 1,225-12-5 for the repairs required at the Arrack Distillery in Tondiarpett, as per estimate from the Superintending Engineer therewith furnished.

REGARDING THE HEAD SHERISTADAR RAGAVIAH'S CONDUCT.

In Cons., 29th Sept. 1834. 535. With reference to the Extract from a General letter from the Court of Directors transmitted with the Minutes of Consultation under date 9th Ultimo, respecting Ragaviah the Head Sheristadar under the Collector of Madras, we submitted to Government the letter noted in the Margin from Mr. Robertson, bearing testimony to Ragaviah's conduct since Mr. Robertson has had the appointment of Collector of Madras.

In Cons., 3rd Novr. 1834. 536. The following order was passed by Government under date 28th October.

"The Governor in Council has observed with much satisfaction the testimony borne by the Collector of Madras to the merits of his Sheristadar Ragaviah, which will be brought to the notice of the Honorable Court of Directors with reference to Paras 99 and 100 of their letter under date the 12th February 1834, No. 2."

537. A copy of the foregoing correspondence was transmitted to the Collector on the 3rd November.

REMOVAL OF INTERDICT UPON THE EMPLOYMENT OF TEROOMALACHARY LATE HEAD SHERISTADAR OF THE CUTCHERRY OF THE COLLECTOR OF MADRAS.

In Cons., 20th Novr. 1834. 538. The following Extract from the Minutes of Consultation was forwarded to us under date 11th November.

Minutes of Cons., 11th Novr. 1834. "Read petition from W. Teroomal Achary late Head Sheristadar of the Cutcherry of the Collector of Madras."

"The Governor in Council having reviewed the proceedings which led to the order of Govern-

ment for the dismissal of Teroomal Achary from

Resolution of Government 30th November 1830. "W. Teroomal Achary the present Sheristadar having according to his own Statement concealed from the Collector, information respecting abuses in the Office, and having acknowledged himself to have been guilty of corruption is deemed unworthy of the confidence of the Government and the Right Honorable the Governor in Council resolves that he be immediately dismissed from his situation and declared incompetent to serve the Company again in any other capacity. Letter to Commissioners 15th April 1831."

Do. to do. 13th January 1832.

"the Department at the period in question, his conclusion from the whole is that however corrupt the transaction by which Teroomal Achary obtained the appointment of Sheristadar, taking his own account of it, which is what Government before founded upon, the blame of it but in a slight degree attaches to him, as the circumstances in which he was placed and the influence by which the Cutcherry was ruled at the time left him little ground to hope for promotion however well he merited it, but by paying the price demanded for the exercise of that influence in his favor. The transaction indeed bears rather the appearance of extortion upon him than of Corruption on his part. With respect to his concealment from the Collector of the abuses practised in the Cutcherry, it is quite clear that while the influence already referred to continued in force, as it appears to have done until a new Collector was appointed, it would have been utterly useless for the Sheristadar to make any discoveries, while it would probably have brought injury upon himself. His omission in this respect therefore must be considered as venial. It is observed that immediately on the appointment of Mr. W. Hudleston to take charge of the Collector of Madras; Teroomal Achary gave information to him of the abuses in the Cutcherry."

"Taking the above view of the conduct of Teroomal Achary the Governor in Council resolves to remove the interdict upon his re-employment in the Company's service, and to declare him eligible for any situation for which he may be found qualified by his abilities and experience. He does not however think proper to order his restoration to the Office of Head Sheristadar of the Cutcherry of the Collector of Madras, to which the Collector will nominate the person whom he judges to be in all respects the most fit for the situation. In making his selection he will of course give due consideration to the claims of Teroomal Achary."

539. A copy of the foregoing was transmitted to the Collector on the 20th November.

TRANSFER OF SALT COMPENSATION CERTIFICATE.

540. The following letter was addressed to Government under date 17th October 1833.

"I am directed by the Board of Revenue to request you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Madras, requesting instructions regarding the renewal of a salt compensation Certificate No. 32 for Rupees 45-2-3 per annum, issued on the 28th December 1820 in the name of Ghereapah Moodely, who mortgaged it to one Cundapah Moodely, and upon his death sold his interest in it to Cundapah Moodely's son Ponnombala Moodely a Minor. The allowance has not been drawn since the 11th January 1829, and Ghereapah Moodely now requests that arrears due may be paid to Ponnombala Moodely and a fresh Certificate issued in his name."

"Under the Collector's explanation the Board beg to recommend that authority may be granted for the payment of the undrawn amount of the allowance, viz., Rupees 203-2-1 to

"Ghereapah Moodely in whose name the Certificate is registered. Adverting to the nature of these Grants, the Board think it would be objectionable to recognize and sanction the transfer of the certificate from the family of the original Grantee to Ponnombala Moodely."

In Cons., 11th Novr. 1833.

541. The following order was passed by Government upon the above letter under date 25th October 1833.

"The Right Honorable the Governor in Council authorizes the payment of Rupees 203-2-1 to Ghereapah Moodely on his own receipt on account of arrears due on a salt compensation Certificate No. 32 in his name. As by the terms of certificate the compensation is payable only to the original Grantee and his lawful heirs, no transfer can be recognized."

542. The following letter was addressed to Government under date 27th February 1834.

To the Chief Secy. to Govt., in Cons., 27th Feby. 1834.
To Govt., 17th October 1833.
Minutes of Cons., 25th Octr. 4th in Cons., 10th Feby. 1834.

"With reference to the papers noted in the Margin, I am directed by the Board of Revenue to request that you will submit for the information and orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Madras, enclosing Statements shewing the names of individuals, not being original Grantees by whom salt compensation certificates are held."

"No. 1 shews the Names of parties in possession of certificates as heirs of the original grantees, and as such, there can be no question of their title to the compensation entered in the Grants."

"The parties entered in No. 2 are stated to be the purchasers or the representatives of purchasers of certificates from the original Grantees. In consequence of the observation contained in the Minutes of Consultation adverted to above, that "as by the terms of the certificate the compensation is payable only to the original grantee and his lawful heirs, no transfer can be recognized," the Collector states that he has suspended payment of the compensation due to these parties, pending the present reference."

"Mr. Robertson explains that the practice of transferring by sale the right to draw salt compensation allowed by the grants, arose from a provision to such effect having been made, though without authority, in the Tamil certificates issued to the holders. The form of certificate in English sanctioned by the Board in 1815 contains no such provision, the difference in the wording of the two certificates is shewn in the Collector's letter."

"Under these circumstances the Board think that the holders of the certificates entered in Statement No. 2 should be allowed to draw the compensation, but that the Collector should be instructed for the future to allow of no transfers except by inheritance as provided in the English certificate originally sanctioned."

In Cons., 10th March 1834.

543. The following order was passed by Government under date 7th March.

"The Governor in Council concurs in the opinion expressed by the Board of Revenue in the 5th para of the foregoing letter, and desires that they will issue instructions to the Collector accordingly."

"The difference which the Collector has brought to notice between the terms of the English and Tamil Certificates, and which it appears has existed from the beginning, the Governor in Council cannot but consider as very discreditable."

544. A copy of the foregoing correspondence was transmitted to the Collector on the 20th March with the necessary instructions on the subject.

DISCONTINUANCE OF PENSIONS OF RUSSUD ALLY KHAN AND AMEER HUSSEIN.

545. The following letter was addressed to Government under date 12th June.

To the Chief Secy. to Govt., in Cons., 12th June 1834.
16th in Cons., 22nd May 1834.
Enclo. A, in a letter from the Collr. of Madras, 24th in Cons., 26th February 1821.
In Cons., 26th March 1821.

"I am directed by the Board of Revenue to request that you will submit to the Right Honorable the Governor in Council the accompanying letter from the Collector of Madras together with the accompanying Statement shewing the distribution of a certain pension which was sanctioned by Government under date the 20th March 1821."

"Mr. Robertson reports that on the death of Ally Beebee and Masabeebee of the family of the late Jaghiredar of Satumbauk and Poondy, and the individuals mentioned under No. 5 of the Statement, two persons, Saduck Hussain and Jarambee, claimed a right to succeed to the pensions of the deceaseds, the former as the son of Ally Beebee and the latter as the daughter of Masabeebee, and that in consequence of their assertions having been confirmed by Rushed Ally Khawn and Ameer Hussein, the first of whom is mentioned under No. 5 and the other is the son of Gholam Hussein Khawn there mentioned, and of these persons having made themselves responsible for the accuracy of their information, he had issued Purwanah on the 25th January last granting to each of the claimants a Pension of Rupees 5-5-4 per Mensem agreeably to the orders of Government dated the 20th March 1821. Subsequently he states, it has been satisfactorily proved to him, that he was imposed upon and that Jarambee is the concubine of Gholam Reza Khan one of the same family entered as No. 5 and that Saduck Hussain is the son of Jarambee."

"The Collector intimates his intention of cancelling the Purwanahs granted to Saduck and Jarambee and as a punishment for their aid in the Commission of a fraud he recommends that the Pensions of Reshed Ally Khan and Ameer Hoossein may be discontinued. The Board beg leave to support Mr. Robertson's recommendation as these persons have clearly rendered themselves liable to this penalty under the terms of the advertisement in the Fort St. George Gazette of the 12th January 1833."

From the Collector, 6th in Cons., 12th June 1834.

"It is necessary to remark the Gholam Riza Khan alluded to in 4th Para of the Collector's letter died on the 6th November 1826."

In Cons., 30th June 1834.

546. The following order was passed by Government under date 27th June.

"Under the circumstances represented in the foregoing letter the Governor in Council approves of the proposed measure of discontinuing the Pensions of Russud Ally Khan and Ameer Hussein."

547. A copy of the foregoing correspondence was transmitted to the Collector on the 30th June.

AUTHORITY TO DISBURSE FROM CERTAIN FUNDS FOR THE DUE PERFORMANCE OF CERTAIN
CEREMONIES IN THE TRIPPLICANE PAGODA.

548. The following letter was addressed to Government under date 30th October.

To the Chief Secy. to Govt.,
In Cons., 30th October 1834.
From the Collr., 13th in
Cons., 22nd Sept. 1834.
To do., 22nd in Cons., 22nd
do. do.
From do., 21st in Cons., 30th
Octr. do.

"I am directed by the Board of Revenue to request that you will
"submit for the consideration and orders of the Right Honorable the
"Governor in Council the accompanying correspondence with the
"Collector of Madras, from which it appears that the levy of certain
"taxes heretofore collected within a certain portion of the village of
"Triplicane, on account of the Triplicane Pagoda, has lately been put
"a stop to, by order of the Superintendent of Police."

"The Board concur in the opinion expressed by Mr. Robertson, as to the propriety of dis-
"continuing these collections as liable to prove vexatious to the public and lead to abuse and
"litigation. It appears however that they have been appropriated
"to defray the expences of certain ceremonies which are considered
"by those interested in the Pagoda indispensable, as their discon-
"tinuance would, in consequence of its bringing the Pagoda into less
"repute hinder the performance of the grand festivals usually celebrated there."

From the Collr., 13th Sept.
Para 4.
Do., 21st Octr. Para 4.

"Under these circumstances the Board recommend as suggested by the Collector that autho-
"rity may be granted for making disbursements for the due performance of the ceremonies in
"question from the allowance of 300 Pagodas per annum alluded to
"in the concluding para of the Collector's letter of the 13th Ultimo,
"the accumulated amount of which remaining undrawn is stated to be Rupees 15,748-13-1."

From the Collr., 21st in Cons.,
30th Octr. 1834.
Para 3.

549. The following order was passed by Government under
date 11th November.

In Cons., 13th Novr. 1834.

"The Governor in Council sanctions the measure recommended by the Board of Revenue
"in the 3rd para of the above letter."

550. A copy of the foregoing correspondence was transmitted to the Collector on the 13th
November.

RELATIVE TO THE SUCCESSION TO THE OFFICE OF DHURMACURTA OF THE TOWN
PAGODA AT MADRAS.

To the Chief Secy. to Govt.,
in Cons., 22nd May 1834.

551. The following letter was addressed to the Chief Secretary
to Government under date 22nd May.

From the Collr. of Madras,
2nd in Cons., 9th Jany. 1834.
To do., 20th in Cons., 20th
do. do.
From do., 22nd in Cons., 30th
do. do.
To do., 10th in Cons., 10th
April do.
From do., 14th in Cons., 17th
do. do.
To do., 17th in Cons., 17th
do. do.
From do., 24th Apl., in Cons.,
5th May. do.
Petitions Nos. 15, 32, 35, 69
& 70 of 1834.
Do., Nos. 472 & 494 of 1834.

"I am directed by the Board of Revenue to request that you will
"submit for the consideration and orders of the Right Honorable the
"Governor in Council the Correspondence and petitions noted in the
"Margin, relative to the succession to the Office of Dhurmacurtah
"of the Town Pagoda at Madras vacant by the death of the late
"incumbent Tumbeappah Moodely."

"On the death of Tumbeappah Moodely being reported to the Collector of Madras that Officer
"from a desire to inspect the Pagoda accounts and property owing to his knowledge of the em-

"barrased state of the affairs of the late Dhurmacurtah and to the probability of the succession
"to the Office being disputed, directed certain of his Cutcherry servants to assume charge of the
"Pagoda for the protection of the property thereof. The Board conceiving, with reference to what
"had occurred in 1822 in the case of the Triplicane Pagoda and to the opinion then given by the
"Advocate General, that the legality of the adoption of this measure with respect to a Pagoda
"situated within the limits of the Supreme Court was very questionable and being of opinion
"that on a refusal on the part of the Dhurmacurtah to produce his accounts for inspection the
"only penalty which could be inflicted was that laid down in a letter addressed by the Board to

In Cons., 3rd January 1822. "Government under date the 3rd January 1822 on the discontinuance
"of the Government contribution to the Pagoda directed him to with-
"draw the Government Servants whom he had deputed to take charge, and in the event of
"Appah Row persisting in his refusal to produce the Pagoda accounts to discontinue the
"Government contribution. The Board at the same time transmitted to the Collector petitions
"they had received impugning the claim of Appah Row to the
"Wardenship and his conduct while in charge, and requested him to
"institute an immediate enquiry into these points."

To the Collr., 20th in Cons.,
20th January 1834.

"In his report submitted in consequence of this request the Collector divides the question of
"succession into two heads, 1st whether the family of which the pre-
"sent claimants of the Office of Durmacurtah of the Pagoda Moodoo-
"kistnah Moodelly and Appah Row Moodelly are Members is vested
"with the right of having the Office filled by an individual belonging to it, and if so, which in-
"dividual should have the preference, 2ndly if the right is not vested in that family, whether
"either Moodookistnah or Appah Row is a proper person to be nominated Durmacurtah."

"With regard to the first question comprised in the first head the Collector seems to entertain
"considerable doubts as to the hereditary right of the family of the Claimants to the Office of
"Durmacurtah. The present Town Pagoda, erected in the place of one situated on ground which
"was required for the use of the Fort, appears to have been built by public contributions of
"which those of their Grand father Moodookistnah Moodelly formed a large portion. He was
"also the first Durmacurtah of the new Pagoda and it has been in his family ever since. Mr.
"Robertson has been informed that this was owing to his holding the appointment of Govern-
"ment Dubash and that the continuance of the office in the person of his son Chinniah Moodelly
"resulted from the election of the inhabitants concerned. Mr. Robertson suggests that the
"records of the Government Office may perhaps supply information regarding the nomination of
"Durmacurtahs previously to 1777 and shew whether the person holding the situation before
"Moodookistnah Moodelly was of the same family or held it only from his being a Government's
"Dubash and that they may shew also to whom the compensation was paid for the ground
"occupied by the old Pagoda, and whether the contract for its purchase was made with an
"individual as for private property."

"With regard to the 2nd point the Collector considers the claim of Moodookistnah Moodelly
"preferable to that of Appa Row. Moodookistnah Moodelly, the Grand father, was succeeded by
"his Son Chinniah Moodelly the father of the present Moodookistnah Moodelly in the Durma-
"curnaship in question. Between Chinniah Moodelly and his Brothers there was entered into a
"deed of partition relative to property left them by their father, but it is asserted by Moodoo-
"kistnah that this had no reference to the Town Pagoda which was considered to be exclusively
"the property of his father. On Chinniah Moodelly's death it appears that the present
"Moodookistnah Moodelly was nominated by the Collector to succeed him but that on the late
"Tombeappah Moodelly preferring a claim, the charge of the Pagoda was first of all entrusted
"to a Goomastah of Moodookistnah and afterwards transferred to Tumbeappah Moodelly."

"Tumbeappah during his lifetime admitted the claim of Moodookistnah to succeed to the Office next to himself on the death of one Teroovengadum who is now deceased. Appa Row is in the possession of the Pagoda and on that circumstance and a Will left by his father nominating him his successor rests his claim to the Office."

"The questions in this case are 1st whether the Government possess a legal power to interfere with the care and custody of Pagoda property, or in the appointment of a Durmacurtah to Pagodas within the limits of the Supreme Court, 2ndly whether, supposing such a right to exist, in the event of the refusal on the part of the Durmacurtah actually in possession to deliver over charge, which will very probably be the case in this instance, the Government have the power to enforce its order except by a proceeding in the Supreme Court, 3rdly whether Moodookistnah Moodely or Appah Row Moodely possess the preferable claim to succeed to the Office. The first question although much discussed in the case of the Triplicane Pagoda has never been definitively settled. On that occasion the Collector's servants entered the Pagoda and sealed up the Pagoda property. The Board regretted the step the Collector had taken as they were doubtful whether he would "be able to bring sufficient Judicial proof of his general right of control to justify before the Court the sealing up of the Pagoda property."

"In a letter from the Advocate General dated the 25th July 1823 to the Honorable Company's Solicitor submitted to Government on the 14th August Mr. Compton stated* if the Government is lawfully possessed of the authority to appoint and remove the Durmacurtahs of Pagodas within the limits of Madras, Annasawmy's† refusal to obey orders affords a good opportunity, but observes Mr. Compton it may be expected that under the advice by which that person is guided he will endeavour to question the authority by an action in the Supreme Court, and from para 9 it is, the Board think, clearly inferrible that Mr. Compton was not satisfied that the Government had that authority, as he seemed to doubt the expediency of doing any act which might subject the authority to be so questioned, and he stated* moreover that unless the Government was disposed to relinquish its authority over the Pagodas within the limits of Madras the right to exercise that authority must in some shape be submitted to the decision of the Supreme Court."

"The two questions involved in the case of the Triplicane Pagoda were 1st the right of Government to remove Annasawmy and appoint another Durmacurtah, and 2ndly the propriety of defending at the public expense an action of trespass brought against the Collector of Madras for having entered the limits of the Pagoda and taken possession of certain property belonging to it. The 1st point was settled in the particular case of Annasawmy by his having conceded all points in dispute and entered into a written agreement acknowledging that he had been appointed Durmacurtah under the authority of Government and not in virtue of any hereditary right to the Office, and that he was removable by the same authority if he failed to perform the duties of the Office, and to render accounts of the property, funds, &c. But independently of the circumstance that this was a voluntary concession on the part of Annasawmy his case differed from the present in one very material point. Annasawmy's right to the Durmacurtaship was not contested by any other claimant. The complaint against Annasawmy was that he had embezzled the Pagoda property and that the Pagoda's affairs were not safe in his hands. In the present case the right to the Durmacurtaship is contested and such an arrangement as that made with Annasawmy cannot be effected without setting aside the claim of one or the other of the two persons who now prefer

"a right to the Office which would open the door to a prosecution in the Supreme Court by the party against whom the decision might pass. But supposing Moodookistnah to be appointed Durmacurtah and Apparow the person at present in possession ordered to be removed, the latter may refuse to deliver over charge of the Money, Jewels and Property of the Pagoda, and the persons now in charge of the Pagoda and the subordinate Officers attached to it may also refuse to obey any Durmacurtah appointed in his room, and if so says Mr. Compton "I am not aware of any means by which the new officer can be put in possession or by which the old Durmacurtah can be compelled to account and surrender the property otherwise than by a proceeding in the Supreme Court."

Advocate General's letter, 25th July 1833.

Para 10.

"It appears therefore to the Board that the removal of Appa Row and the appointment of Moodookistnah Moodelly to the Durmacurtaship of the Town Pagoda or the confirmation of Appa Row in the office and the rejection of Moodookistnah's claim will render the Government liable to be brought into the Supreme Court, and its general right of interference in the concerns of Pagodas within the jurisdiction of that Court to be questioned. Either or both of these results it appears to the Board most desirable to avoid if possible. They have hitherto confined their interference to the withholding the Government contribution and the same course might still be pursued were it not desirable for the interest and convenience of the many who are attached to the Pagoda, and of the inhabitants in general that such a state of things as now exists should not be allowed to continue. The Complaints against Apparow are

Petitions Nos. 7, 78, 87, 96, 97, 358, 382, 529 of 1834.

loud and numerous as the Petitions which the Board have received amply testify, the property of the Pagoda is considered insecure in his keeping owing to the embarrassed state of his affairs, and there is no doubt a strong feeling pervades the whole native community and will continue to operate prejudicially till the question of succession is set at rest by competent authority. It does not appear to the Board that there is any hope of the dispute being settled by the parties themselves, and it is a question in such case whether the Government, keeping in view and acting as far as possible up to the principle of non interference with the interior management or economy of their religious institutions, is not called upon in the present case for the general interest of the community to take such steps as will lead to the only certain means of settling the question of succession at rest to such extent; the Board are of opinion interference is necessary in the present case. They think the most judicious course will be to place the matter at once in the hands of the Supreme Court, by directing the Advocate General to file an information for the protection of the charity. That Court will settle the question of succession and adopt the necessary measures for the Security of the Pagoda property, and the taking this step will preclude the possibility of Government being brought into the Court, which the Board think would be the result of any act done by the Government itself in the present uncertain state of the question as to its legal right of interference with the Pagodas situated within the limits of Madras. As the Government however may take a different view of the subject, the Board beg to observe in regard to the points noticed in the Collector's present letter, that they are of opinion that the Office of Durmacurtah of the Pagodas should not be taken from the present family who have held it for upwards of half a century. They consider that the rule of succession has been that the Durmacurtaship be held by the Head of the family, and that such has been the understanding among the members of it, and they concur with Mr. Robertson in thinking Moodookistnah Moodelly to have a preferable title to the Office to the present possessor Appa Row Moodelly."

"The Collector states that Appa Row had vaguely intimated his desire that he (the Collector) should act as a mediator between him and Moodookistnah Moodelly in the first instance, inducing the latter to withdraw some suit instituted by him in the Supreme Court, but Mr.

"Robertson considers it inexpedient that in a case of this kind he should interfere with any Proceedings in the Supreme Court, and perhaps thereby at some future period involve himself without any benefit to Government in the disputes of the family which he fears arbitration would not settle. The Board quite coincide with Mr. Robertson. They entertain no hope that the strong feeling which exists between the parties, could ever be allayed, or their disputes put an end to except by the interposition of the Law."

552. In reply we received from Government the following Extract from the Minutes of Consultation under date 10th June.
In Cons., 19th June 1834.

"For the reasons stated by the Board of Revenue the Governor in Council concurs with them in thinking it inexpedient to interfere directly in the appointment of a Dhurmacurtah to this Pagoda. It would be preferable to abstain from any interference at all, if this could be done prudently; but as it appears that unless some measure is adopted to bring the matter to a settlement, a degree of excitement is likely to prevail among the parties and the people interested, which would probably disturb the peace of the Community, it seems to be most advisable to follow the course recommended by the Board of Revenue, that is, to bring the dispute as to the succession to the Office of Durmacurta before the Supreme Court through the intervention of the Advocate General. The Governor in Council accordingly resolves to authorize the Board to pursue this course. The Board will instruct the Collector of Madras to enter into communication with the Advocate General on the subject and to furnish him with all the papers he may require."

553. A copy of the foregoing correspondence was transmitted to the Collector on the 19th June with the necessary instructions on the subject.

SALE BY PUBLIC AUCTION OF A PIECE OF GROUND IN THE VICINITY OF THE THIEVING BAZAAR.

554. The following letter was addressed to Government under date 25th August.

To the Chief Secy. to Govt., in Cons., 25th Aug. 1834.
To Govt., 16th in Cons., 16th July 1829.
From 23th July, in Cons., 3rd Augt. do.
To 10th in Cons., 10th Sept. do.
From 20th in Cons., 26th Oct. do.
15th in Cons., 25th Aug. 1834.

"With reference to the correspondence noted in the Margin, I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter addressed to the Board by C. Ragavah Chitty, requesting that an offer which he formerly made for a piece of Ground in Rasapah Street near the Esplanade, may be now accepted."

"Adverting to the sentiments of Government upon the subject of the sale of this Ground, as stated in Mr. Chamier's letter of the 20th October 1829, the Board beg to recommend that the offer of Ragavah Chitty may be accepted, and that the spot of ground in question which measures 560½ square feet may be made over to him on payment of Rupees 122-8-10, being at the rate of 525 Rupees per ground, the price paid for land adjoining."

555. The following order was passed by Government under date 2nd September.
In Cons., 8th Sept. 1834.

"The Governor in Council considers it expedient that the land in question should be again put up to public auction at the price offered for it by Ragavah Chitty. It is not likely that there will be a competition now from the same motives as on the former occasion, in order to prevent him from obtaining the land at a fair price, but the sale should be subject to the confirmation of Government as before. The Board of Revenue will issue instructions to the Collector of Madras accordingly."

556. The following letter was addressed to Government under date 3rd November.

To the Chief Secy. to Govt., in Cons., 3rd Novr. 1834.
In Cons., 8th Sept. 1834.
From the Collr., 27th Sept., in Cons., 6th Octr. 1834.
To do., 16th in Cons., 16th do. do.
From 23rd Octr., in Cons., 3rd Novr. do.

"With reference to the orders of Government upon their letter of the 25th August last, I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying correspondence with the Collector of Madras, shewing the result of the sale by public auction of the piece of ground in the vicinity of the thieving bazar, for the purchase of which an application was made by C. Ragavah Chitty."

"The amount* bid upon this, as upon the former occasion when this piece of ground was put up to auction, very considerably exceeds the rate at which land in its immediate vicinity is valued, according to which the piece in question is worth only Rupees 122-8-10. As it appears that the party to whom the ground was knocked down is not possessed of any property adjoining it which would render it a hardship to refuse to confirm the sale to him, the Board, in consideration of the circumstances already explained as regards Ragavah Chitty's offer, beg to adhere to their former recommendation that he may be allowed to take the land paying at the rate of Rupees 525 per ground, being the price at which the land adjoining was valued and purchased from Government."

"The Board would observe that the invariable practice hitherto in the several applications which have been made to purchase spots of land in Black Town has been to give the land over to the individuals requiring it at a fair valuation which has been generally determined with reference to the value of the adjoining land. From the plan of the ground now applied for by C. Ragavah Chitty herewith submitted, it appears that the extent of it is about 41 feet by a mean breadth of about 14, and is required by C. Ragavah Chitty for the advantage it will be to his property which immediately adjoins. There appears to be no doubt that the occupation of it by a stranger will not only put C. Ragavah Chitty to great personal inconvenience but tend to deteriorate the property to which the spot of Ground immediately adjoins."

557. The following order was passed by Government upon the above letter under date 14th November.
In Cons., 17th Novr. 1834.

"The Governor in Council upon full consideration of all the circumstances of this case deems it expedient to confirm the sale of the Ground in question to the highest bidder at the public auction, to whom it will be accordingly made over."

"Adverting to the report of the Board as to practice observed on the application of individuals to purchase land belonging to Government, the Governor in Council thinks it will be better in future to put up the land for sale by public auction at a valuation determined with reference to the ordinary selling price of land in the neighbourhood."

558. A copy of the foregoing correspondence was transmitted to the Collector on the 17th November.

To the Chief Secy., in Cons.,
19th June 1834.

* Vide last Gl. Report, Para
441.

10th in Cons., 19th June 1834.

559. With reference to Mr. Elliott's letter* of the 7th January 1834, we submitted to Government under date 19th June the letter noted in the Margin from the Collector of Madras and recommended that he might be furnished with the information solicited in para 2 upon the subject of the ground at present occupied by Nullah Rungah Pillay but claimed by the Collector as Government property.

In Cons., 3rd July 1834.

560. The following order was passed by Government under date 1st July.

Extract from Minutes of Cons., 1st July 1834.
"Ordered that search be made in the Records of Government for the information required, and that the Board of Revenue be required to submit any information that is to be found on their records regarding the Company's Title."

561. The following letter was addressed to Government under date 1st December.

To the Chief Secy., in Cons.,
1st Decr. 1834.
21st Octr., in Cons., 24th
Novr. 1834.
"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Madras, enclosing copy of a correspondence with the Honorable Company's Solicitor, upon the subject of certain land occupied by one Nulla Runga Pillay, which forms the subject of the correspondence noted in the Margin."

To the Collr. of Madras, 13th
in Cons., 13th Decr. 1832.
From do., 31st Decr. 1832,
in Cons., 7th Jany. 1833.
To do., 21st in Cons., 21st
do. do.
From do., 18th in Cons., 25th
Novr. do.
To do., 9th in Cons., 9th
Decr. do.
From do., 14th in Cons., 19th
do. do.
To the Chief Secy., 30th in
Cons., 30th do. do.
From Govt., 7th in Cons.,
13th Jany. 1834.
From the Collr., 10th in
Cons., 19th June do.
To the Chief Secy., 19th in
Cons., 19th do. do.
From Govt., 1st in Cons.,
3rd July do.

* 8 2,186½.

"As it would appear from the opinion of the Advocate General contained in the correspondence now forwarded, that there is no reason to hope for a favorable result to any legal proceedings which might be instituted for the recovery of this land from Nulla Runga Pillay, the Board recommend that the Collector may be authorized to accede to the proposition of that person, as set forth in the Collector's letter of the 18th November 1833, viz., that Nulla Runga Pillay should be allowed to retain 12 2,068 the extent actually purchased by his late father in 1824, on payment of the arrears of Quit Rent due upon a portion* of it, from 20th January 1824, amounting to Rupees 65-10-8, and upon his relinquishing 482 square feet, now in his possession, in excess of the abovementioned 12 2,068, should the Government be pleased to sanction this arrangement the Collector will be instructed to issue to Nulla Runga Pillay a Certificate for 12 2,068; and to cancel one which he already holds for a portion of that extent, measuring 3-2281½ upon which there are no arrears of quit rent due."

"With reference to the concluding para of Mr. Robertson's letter of the 18th November 1833 above alluded to, the Board recommend that for the future protection of Government property, all advertisements of sales of Lands by order of the Supreme Court should be advertised in the Fort St. George Gazette."

562. The following letter was addressed to Government under date 13th October.

To the Chief Secy., in Cons.,
13th Octr. 1834.

* No. 865 of 1834.
† From Mr. Spottiswoode,
17th in Cons., 20th Decr. 1819.
To do., 20th in Cons., 20th
do. do.
From do., 26th in Cons., 31st
January 1820.
To do., 31st in Cons., 31st
do. do.
From Ag. Collector of Madras,
16th in Cons., 23rd August
1832.
To do., 23rd in Cons., 23rd
do. do.
From do., 23th Sept., in
Cons., 4th October do.
To do., 4th in Cons., 4th
do. do.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of Government the accompanying petition* together with the correspondence† noted in the Margin."

"The circumstances of the case to which the petition has reference are the following."

C. G. sq. ft.
"The owners of a parcel of ground, consisting of 13-1-2,287 and situated at Keelpauk, having allowed arrears of quit rent thereon to accrue to the amount of Rupees 868-11-4; 2 portions of the land were sold by the Collector of Madras, in the year 1820 for the recovery of the arrear, one portion was purchased by Chinnapah Ravooter the father, and Jamal Saib the uncle of the Petitioner; and the other by Vencata Ram Chetty, on behalf of one C. Nursoo, at the time a servant in the Collector's Cutcherry. Bills of sale were delivered to both purchasers, but neither of them was put into possession of the land. It appears indeed from the 2nd para of the Acting Collector's letter of the 16th August 1832, that until a short time previous to that date they had never applied to be put in possession from an idea that there would be no difficulty, the land being unoccupied waste."

"When in 1832, the Petitioner, the representative of Chinna Ravooter and Jamal Saib, and C. Nursoo applied to be put in possession, their right was opposed by Chinnabasavapah Chitty, to whom the land had been mortgaged in 1818, and made over by a bill of sale from the heirs of the former proprietor, Venkiah, in 1830, when he gained possession of the grant No. 108. The Mortgagee denied all knowledge of the Collector's sale in 1820. The Acting Collector in reporting the case to the Board recommended that as the legality of selling lands in Madras for the recovery of arrears of revenue, due thereon, was not fully admitted, the sale in question might be annulled, and the purchase money returned without interest, to which arrangement, it appeared the purchasers were willing to agree."

"He stated at the same time that Chinnabasavapah Chitty was willing to pay the whole amount of quit rent due, as well as that due at the time of the sale in 1820, as that which had since accrued, provided the rate was reduced to ¾ Pagoda the Cawny, which rate the Acting Collector seemed to think suitable with reference to the nature of the soil, and the value of the land in comparison with that of other land in the vicinity assessed at 1½ Pagoda per Cawny. The Board did not, on that occasion think it expedient to disturb the title of the Purchasers of the land, and declined to recommend a reduction of the quit rent."

"The Petition now presented is from Shiek Buddoo, the representative of Chinnapah Ravooter and Jamal Saib and prays that he may receive a Grant for the portion of land purchased by his father and uncle or receive back the purchase money with interest."

"The Board are of opinion that there exists no positive obligation to respect the mortgage in 1818, as the land was sold for an arrear of public revenue; but with reference to the Advocate General's opinion contained in the enclosure of a letter to the Board from the Acting Secretary to Government under date the 3rd July 1829 (No. 1273) the legality of the sale in 1820 may perhaps be questionable, and still more so the enforcement of it by any coercive measure to put the purchasers in possession in the event of Chinna Basoovapah opposing that proceeding. If it would be legal to put the purchasers in possession notwithstanding opposition offered by Chinna Basoovapah Chetty the Board would recommend that this course should be pursued; but if the legality of such a proceeding be doubtful which under the Advocate General's opinion before adverted to the

Jaumal Saib and Chinnapah Cs.	4	0	9	...	437	8	0	
Vencatram Chitty	...	3	36	0	...	514	8	0
Total...	952	0	0					

"Board are inclined to think it is, they would recommend that the purchase Money amounting, as shewn in the Margin, to 952 Rupees should be returned to the purchasers or their

representatives; the arrears of quit rent due to Government up to 1830 at which period it became the bona fide property of Basavapah being realized from the heirs of Venkiah who were proprietors of the land when it was sold in 1820 and up to its transfer to Basavapah and the arrears that have since accrued from Basavapah himself, the whole being calculated at the full rate of 1½ Pagoda per Cawny."

In Cons., 6th Nov. 1834.

563. The following order was passed by Government under date 31st October.

"It appears to the Governor in Council that it was entirely through their own default that the purchasers at the sale which took place under the orders of the Collector in 1820, were not put in possession of the land sold to them, and he does not think that the Collector is under any obligation to interfere at this time to secure to them the possession of the land which for 12 years they neglected, and by their remissness suffered to be seized by another party, still less that they are entitled to demand the repayment of the purchase money."

"The assessment of course is to be recovered from the party in possession according to the rules and practice of the office."

564. A copy of the foregoing correspondence was transmitted to the Collector of Madras on the 6th November.

RESERVED AND FURTHER RESERVED RENTS.

565. The following letter was addressed to Government under date 28th August.

"A reference having been made by the Collector of Madras on the subject of reserved and further reserved rents, I am directed by the Board of Revenue to request the orders of Government on the question of the relinquishment generally of the demand on account of reserved and further reserved rents stipulated for in the old form of Government Grants as referred to in the Board's letters of the 22nd August 1831 and 17th December 1832."

To the Chief Secy. to Govt.,
In Cons., 28th August 1834.

In Cons., 22nd Augt. 1831
and 17th Decr. 1832.

In Cons., 18th September.

566. The following Extract from the Minutes of Consultation was forwarded to us under date 5th September.

"Having taken into consideration the letters referred to in the above communication the Governor in Council observes that the practice which has prevailed of demanding payment of a proportion of the reserved and further reserved rents according to the number of years that the grant has been in force, whenever a renewal of it is required in consequence of a transfer, appears to be quite illegal, as, by the terms of the grant, those rents are not payable till the expiration of periods of 30 and 99 years respectively. It is quite fallacious to state the present demand as it is done in the statement prepared by the Collector of Madras as Register of Government Grants, submitted by the Board with their letter dated the 22nd August 1831, wherein if the grant has run for 20 years the whole term being 99 years the sum of 20 Pagodas is entered as due in part of 30 Pagodas the reserved rent payable at the expiration of the first 30 years and a further sum of 20 Pagodas as due in part of 100 Pagodas payable at the expiration of the full term. The average annual revenue from these reserved rents payable at such distant periods must be very inconsiderable and as they form a very unequal assessment being the same for 50 Cawnies as for 1, and the demand is omitted in the new Grants which are issued when lands are transferred, the Governor in Council deems it expedient to remit them altogether."

"Resolved accordingly that the Board of Revenue be instructed to direct the Collector of Madras not to make any further demand on account of reserved and further reserved rents on Government Grants."

567. A copy of the foregoing was transmitted to the Collector on the 25th September with the necessary instructions on the subject.

REMITTING ARREARS OF QUIT RENT DUE ON CERTAIN LAND INCLUDED IN THE REZAH BAUGH BELONGING TO HIS HIGHNESS THE NABOB.

568. The following letter was addressed to Government under date 25th September.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Madras together with its enclosures, requesting sanction for remitting arrears of quit rent due from the 12th July 1821 to the 11th July 1833 and amounting to Rupees 45-10-0 on land described in Certificates 1474 and 1475 and included in the Reza Baugh belonging to His Highness the Nabob."

"It appears that in consequence of the situation of the above parcels of land being then unknown, bills for quit rent due from the 12th July 1814 to the 11th July 1821, Rupees 25-9-11 were cancelled by the directions of the late quit rent Committee. It has recently been discovered that they form part of a Garden called the Reza Baugh, the property of His Highness the Nabob."

"It has also been discovered that in 1810 the ground was bought by the late Doolaury Begum at a Sheriff's sale, as the property of Nineappah Moodelly, the father of the late Namasevoy Moodelly. In 1812 the Certificates Nos. 1474 and 1475 were issued in the name of Namasevoy Moodelly but the Collector states "not on the production of any title deeds but after a notice on the ground for 60 days, as is customary, for the purpose of inviting claimants to come forward in cases where title Deeds may not be forthcoming." In 1813 Namasevoy Moodelly was adjudged by the Supreme Court to pay damages to Doolaury Begum, for a trespass on the land in question thus being shewn to have no claim of interest therein.

"The Reza Baugh is entered in Enclosure No. 1 of the letters from the Chief Secretary to
In Cons., 2nd Decr. 1819. "Government dated the 26th November 1819 and 12th July 1822, as
In Cons., 18th July 1822. "the property of His Highness the Prince Azeemzah Bahauder."

"Under the circumstances of the case the Board beg to support Mr. Robertson's recommendation."

In Cons., 16th Octr. 1834. 569. The following order was passed by Government under date 10th October.

"The Governor in Council authorizes the quit rent charged upon two parcels of land included in the Reza Baugh belonging to His Highness the Nabob from 12th July 1821 to 11th July 1833 to be written off to profit and loss, the amount being Rupees (45-10) forty-five, and annas ten."

570. A copy of the foregoing correspondence was transmitted to the Collector on the 16th October.

ISSUE OF GRANT TO MAJOR GENERAL DALRYMPLE FOR CERTAIN GROUND AT OOTACAMUND.

571. The following letter was received from Government under date 13th August 1833.

To the Offg. Secy. to Govt.,
in Cons., 22nd Augt. 1833.

From the Military Board,
16th July 1833.

From Major General Dalrymple, dated 5th Octr. 1832.
Original.

To His Excellency the Commander-in-Chief, 16th Octr. 1833.
Copy.

From Quarter Master General, 1st Decr. 1833.
Original.

Extract from Minutes of Cons., Military Department, 11th December.

Extract from Minutes of Cons., 13th Augt. 1833.

"I am directed to transmit to you the annexed Extract from the Minutes of Consultation in the Military Department with copy of the letter from the Military Board therein referred to, and the original plan enclosed in it, and the papers noted in the Margin; and to request that you will direct the Register of Grants to prepare an instrument in the proper form to be issued to Major General Dalrymple for the ground which the Government have authorized to be made over to him. The Register of Grants will communicate if necessary with the Principal Collector of Malabar."

"Read the following letter from the Military Board."

Here enter 16th July 1833, No. 243.

"Ordered that the foregoing communication be transferred to the Revenue Department whence the necessary orders will be issued."

572. Under date 17th July we submitted for the information of the Right Hon'ble the Governor in Council the letter noted in the Margin from the Collector of Madras and Register of Government Grants, to which is annexed copy of a letter from the Principal Collector of Malabar, intimating that Major General Dalrymple declines the lease of the Ground on the Neilgherry Hills referred to in Mr. Elliott's letter of the 13th August 1833.

RELATIVE TO THE GRANTS THAT HAVE BEEN ISSUED TO INDIVIDUALS WITHIN MILITARY CANTONMENTS AND THE ARREARS DUE TO GOVERNMENT THEREON.

In Cons., 5th June 1834.

573. We received from Government the following Extract from the Minutes of Consultation in the Military Department under date 27th May.

Minutes of Cons., 27th May 1834.

"Read the following letter from the Military Board."

Submitting for signature Grants for Grounds applied for by Captain Macleod of the 36th Regiment N. I., and Ensign Church of the 20th Regiment N. I., and suggesting that a schedule shewing the Grants that have been issued to Individuals within the limits of Military Cantonments and the Arrears of Quit Rent or fine due to Government on that account may be called for with a view to its being collected.

Here Enter 20th May 1834, No. 172.

"As it would appear that no measures are adopted for levying the amount of quit rent or fine on the renewal of Leases granted to individuals within the limits of Military Cantonments: Resolved that the Register of Government Grants be instructed to transmit to the Board of Revenue a schedule shewing the Grants that have been issued, and the arrears due to Government with a view to their being collected."

574. The following letter was addressed to Government under date 3rd July.

"With reference to the Minutes of Consultation in the Military Department under date the 27th May last, I am directed by the Board of Revenue to request that you will submit to the Right Hon'ble the Governor in Council, the accompanying letter from the Register of Government Grants, together with a schedule shewing the Grants that have been issued to Individuals within Military Cantonments, and the arrears due to Government thereon."

To the Chief Secy. to Govt.,
in Cons., 3rd July 1834.

24th June, in Cons., 3rd July 1834.

In Cons., 10th July 1834.

575. The following order was passed by Government under date 8th July.

"Resolved that the Board of Revenue be directed to issue orders for the collection of the arrears due, and for the regular collection of the current revenue by the Collectors of the Districts in which the lands are situated respectively."

576. A copy of the foregoing correspondence was transmitted to the Register of Government Grants on the 10th July, and the necessary instructions were issued to the Collectors of Chingleput, N. Arcot, Tinnevely and Malabar on the 21st of that month.

FORM OF GRANTS FOR GROUND TO EUROPEANS.

577. The following letter was addressed to Government under date 5th June.

"I am directed by the Board of Revenue to request that you will lay before the Right Hon'ble the Governor in Council the accompanying copy of a letter and its enclosure from the Register of Government Grants, forwarding an application by Mr. W. Hart, Merchant of Madras for a piece of ground measuring 10 Cawnies, the property of Government and situated in the District of Nellore."

To the Chief Secy., in Cons.,
5th June 1834.

28th May, in Cons., 5th June 1834.

"The Board beg to recommend that the abovementioned application be complied with."

578. The following order was passed by Government under date 24th June.

Minutes of Cons., 24th June 1834.

"The Governor in Council sees no objection to the grant of a lease to Mr. Hart for the ground in question stated to be the property of Government at the Quit Rent proposed."

"Hitherto when such grants have been made to Europeans a license has been issued in form approved by Government referring to the Provisions of Section III Regulation XIX of 1802; but as it would seem that the restriction contained therein is removed by Section 86 Cap: 85, 3rd and 4th William IV it appears to be necessary to alter the form. Upon this point the Board of Revenue will instruct the Collector of Madras and Register of Grants to consult with the Advocate General."

579. The following letter was addressed to Government under date 18th August.

To the Chief Secy., in Cons., 18th August 1834.

"With reference to the order of Government on Mr. Bruce's letter of the 5th June last forwarding an application from Mr. Hart for a Grant of a piece of Ground in the Nellore District, I am directed by the Board of Revenue to request that you will lay before the Right Hon'ble the Governor in Council the accompanying letters from the Collector of Madras and Register of Government Grants, submitting the opinion of the Advocate General regarding the form of Grant which should be issued hereafter by Government with reference to the provisions of Section 86 Cap: 85, 3 and 4 William IV."

"Under the circumstances stated in Mr. Robertson's letter of the 4th Instant the Board would suggest that the terms, whether leasehold or in perpetuity, upon which it may be the intention of Government to grant to Mr. Hart the land for which he has applied, should be communicated to the Advocate General with instructions to draw up a form of Grant adapted to the case."

In Cons., 4th September.

580. The following order was passed by Government under date 29th August.

Extract from Minutes of Cons., 29th August 1834.

"The Governor in Council is of opinion that in ordinary cases in the Provinces it will be sufficient for the Collector to issue to the party to whom permission has been granted to occupy land belonging to Government a Simple Instrument certifying the terms and conditions agreed upon under his seal and signature, receiving from him in exchange a counterpart duly executed. Both Instruments should be upon stamp paper, and they should be regularly registered in the Office of the Register of Grants at the Presidency. When a case occurs in which this mode of proceeding may not be applicable it should be reported for special orders."

"In this and other similar cases when the Ground is required as a site for building for a private residence the term of lease may be for 99 years as in the old form of Grant."

581. A copy of the foregoing correspondence was transmitted to the Register of Government Grants on the 4th September.

GANJAM.

MANAGEMENT OF THE MINOR ZEMINDARY OF CHEGUTTY FOR THE BROKEN PERIOD OF FUSLY 1242.

Proceedings, in Cons., 20th March 1834.

582. On the 25th March we submitted to Government the following Extract from our Proceedings under date the 20th of that Month.

4th in Cons., 19th December 1833.

'Read again letter from the Collector of Ganjam submitting the Sub Collector's report of the Minor Zemindary of Chegutty for the broken period of Fusly 1242 during which it has been under the management of the Court of Wards.'

Here enter No. 2884.

'The late Zemindar of Chegutty was murdered by some of his own relations on the 11th February 1833. On the occurrence being reported to the Board they applied to Government for authority to take under their management in their capacity of a Court of Wards the estates of the deceased on behalf of his son a Minor aged only 2 years, and the Government sanction for this step was granted under date the 8th March 1833. The accounts now under review are for the broken period commencing from the 12th February 1833, and ending on the 11th July 1833 inclusive.'

'The demand for that period is stated in No. 3 as amounting altogether to Rupees 11,949-14-9 as noted in the Margin. In Para 3 of the Sub Collector's report transmitted with the Collector's letter to the Board dated the 16th April 1833, the current balance for the fusly outstanding at the date of the late Zemindar's death is entered at Rupees 17,081-15-0 but the Sub Collector explains in the letter now before the Board that this sum was inclusive of the amount of the Holachinna tax, Rupees 8,063-12-10, which fell due only in the latter end of the Month of July that is in the succeeding fusly, and which therefore altho' according to the custom of the Zemindary reckoned as part of the settlement of Fusly 1242 it is evident properly belongs to Fusly 1243 in which light in the accounts now under review it has been accordingly considered thus reducing the balance at the period stated to Rupees 9,018-2-2.'

'It appears however to the Board, with reference to the information on the point as yet furnished by the Collector that by sanctioning the transfer of the amount of this tax, reckoned

Amount outstanding, Column 3
Extra Source

8,230 14 8
795 8 1

9,026 6 9
9,018 2 2

8 4 7

'to belong to fusly 1242 to the account of the present fusly they will in fact cede the Holachinna tax for one year, none having been brought to account for Fusly 1242, and the amount paid at the end of July last being included in the accounts for Fusly 1243. They

'request that the Collector will afford them any explanation on this point that he may have to offer. The Board also observe that there seems to be some discrepancy between the amount of balance that under the abovementioned arrangement remained due for Fusly 1242 as stated in the Para 2 of the Sub Collector's letter, and as entered in the account No. 3, which accompanied it, and they request that this may be explained.'

COLLECTIONS.							
Arrears	...	...	85	10	0		
Current Peshcush	...	...	4,554	7	9		
Advances, &c.	...	...	615	0	4		
			5,225	2	1		
Remaining at Guntagora at the time of the Zemindar's death	...	...	13	7	11		
Price of Zemindar's horses...	...	...	23	10	1		
			47	2	0		

'The total collections from the 12th February amounted to Rupees 5,225-2-1, of which Rupees 47-2-0 were derived from the sources noted in the Margin. The latter sum being deducted and also the arrear of Fusly 1241 viz., 55-10, there will remain Rupees 5,122-6-1 whereas in Para 2 of the Sub Collector's letter Rupees 5,114-1-6 are stated to have been collected between the date of the Zemindar's death, and the conclusion of the Fusly. The Board desire that this discrepancy also may be explained.'

BALANCE.							
Land Revenue of Fusly 1242	...	...	3,676	6	11		
Do. do. 1241	...	...	2,820	12	0		
			6,497	2	11		
Extra sources do. 1242	...	...	227	9	9		
			6,724	12	8		

'The total balance outstanding at the end of Fusly 1242 was Rupees 6,724-12-8, of that portion of it which accrued in Fusly 1242, the Sub Collector reports that Rupees 195-3-8 has subsequently been realized, but that of the remainder, he feared that after every exertion not more than Rupees 704-0-8 can eventually be recovered.'

'It appears from Statement 9 forwarded with the report of April last that there was grain in hand to the value of 450 Rupees. The Board are not aware whether this has been disposed of, as to whether if sold, the proceeds are included or not in the amount of collections. They request explanation on this point.'

'The balance on account of Fusly 1241, which was outstanding at the date of the late Zemindar's death was Rupees 2,876-6-0 of which in para 4 of his letter to the Collector dated 5th April 1833, the Sub Collector mentioned that Rupees 1,200 would probably be recovered. The sum of Rupees 55-10-0 was realized up to the end of the Fusly. Enclosed in the Collector's. In his letter now under consideration, the Sub Collector does not state what prospect he sees of further collections on this account. Nor has he noticed the balances outstanding for years prior to Fusly 1241, which from the Demand Collection and Balance Statement No. 1, which accompanied the report of April last are shewn to have been 13,055-5-3 as follows:'

		Rs.	A.	P.
Fusly 1237	...	4,583	1	0
" 1238	...	5,084	7	3
" 1239	...	2,470	0	0
" 1240	...	917	13	0
		13,055	5	3

'of which Rupees 5,906-7-8 are entered as recoverable. The Board request that a separate report on the outstanding balances from Fuslies 1237 to 1242 may be furnished.'

No. 2			Rs.	A.	P.	In Cons., 2nd May 1833.
Servants' wages	...	...	526	9	5	
Saderwarid	...	...	9	0	0	
Subsistence of the Minor and his family	...	...	1,740	0	0	
Samastanum servants	...	...	1,000	0	0	
Interest on the balance of Peshcush due at the Zemindar's death	...	...	61	0	5	
			3,336	9	10	
Portion of the 4th and 5th Kists of Peshcush for 1242	...	...	1,883	8	3	
			5,225	2	1	

'The charges for the period under review
 'equalled the receipts, Rupees 5,225-2-1 and con-
 'sisted of the items noted in the Margin. They
 'are on the scale sanctioned by the Board under
 'date the 2nd May, and it is not necessary to
 'make any remark on them.

'The charges for the period under review equalled the receipts, Rupees 5,225-2-1 and consisted of the items noted in the Margin. They are on the scale sanctioned by the Board under date the 2nd May, and it is not necessary to make any remark on them.'

'A balance of Peshcush remained due to the Circar at the end of the fusly to the extent of Rupees 12,986-7-9, the whole of which it is calculated will be discharged in the current fusly. On reference however to the Demand Collection and Balance Statement for November last, the Peshcush balance of fusly 1242 appears to have been at the commencement of Fusly 1243 Rupees 10,692-11-2; this appears to be a discrepancy which requires explanation.'

No. 5.				Rs.	A.	P.
Land revenue...	60,537	4	3			
Extra	7,183	12	0			
			67,726	0	3	
Arrears of former fuslies	700	0	0			
Total	68,426	0	3			

'The Gross land revenue for the present fusly is estimated at Rupees 60,537-4-3, which much exceeds the demand of former fuslies. The increase is occasioned principally by the resumption of a great number of Enam lands sanctioned by the Board's letter of the 2nd May 1833. The revenue from other sources is calculated at 7,183-12-0 exclusive of Rupees 700 to be recovered from the amount of the arrears of former fuslies. Under the denomination Moturpha in Statement No. 5, the Board presume that the Sub Collector includes several other small extra sources of revenue as in para 10 of his report to the Collector under date the 5th April. Moturpha is estimated 2,930-14-0 and many items therein mentioned are not entered in Statement No. 5.'

Servants' wages and subsistence.				Rs.	A.	P.
Servants	...	...	4,603	0	0	
Saderwarid	...	...	36	0	0	
Charges Extra.	3,336	0	0			
Subsistence to the Minor and his family	...	...	6,180	0	0	
			14,160	0	0	
Gross revenue.	68,426	0	3			
Charges	11,160	0	0			
			57,266	0	3	
				Rs.	A.	P.
			57,266	0	3	
			12,986	7	9	
			34,000	0	0	
			46,986	7	9	
			10,279	8	6	

'The charges for the fusly as per Margin are estimated in the aggregate at Rupees 14,160, and are on the scale sanctioned by the Board on the 2nd May last. It is to be observed however that of this amount 3,000 Rupees which is proposed to be advanced as Tuccavee will be recovered, and the net actual charges therefore will be only 11,160 Rupees. Taking this amount a net revenue will result to the amount of Rupees 57,266-0-3 out of which are to be paid the balance of Circar Peshcush for fusly 1242 Rupees 12,986-7-9 and the current Peshcush 34,000 Rupees leaving a surplus revenue of Rupees 10,279-8-6.'

'In para 14 of the Sub Collector's report to the Collector under date the 5th April 1833, he promises to take an early opportunity of enquiring into, and reporting on the late Zemindar's debts, but in the report enclosed in the Collector's letter he furnishes no information on the subject. The Board would wish that this investigation should not be unnecessarily deferred.'

'The Board observe with satisfaction that perfect tranquillity continued to prevail in the 'Zemindary up to the date of the Sub Collector's report.'

'Ordered that a copy of these Proceedings be submitted to Government.'

583. A copy of the foregoing Proceedings we transmitted to the Collector on the 25th March.

In Cons., 3rd April 1834.

584. In reply we received from Government the following Extract from the Minutes of Consultation under date 1st April.

Minutes of Consultation, 1st April 1834.

"It does not appear that any orders are required from Government regarding the management of this Zemindary which is under the charge of the Court of Wards."

"The Governor in Council observes with satisfaction that the outturn of the current Fusly is likely to be favorable, and that the outstanding balance of Pesheush is expected to be discharged."

585. A copy of the foregoing was transmitted to the Collector on the 3rd April.

MASULIPATAM.

RELATIVE TO THE MINOR ESTATE OF NEDADAVOLE.

586. On the 17th March we submitted to Government the following Extract from our Proceedings under date the 13th of that month.

Proceedings, in Cons., 13th March 1834.

'Read again the following correspondence with the Collector of Masulipatam relating to the Minor Estate of Nedadavole.'

SUIT.

From 17th in Cons., 23rd October 1828.
To 23rd in Cons., 23rd "
From 5th in Cons., 10th November "
From 19th in Cons., 29th June 1829.
To 29th in Cons., 29th "
From 23rd in Cons., 30th July "
From 21st in Cons., 27th August 1829.
To 27th in Cons., 27th "
From 19th in Cons., 30th April "

DEBTS.

From 6th in Cons., 12th March 1832.
To 12th in Cons., 12th April "
From 23rd in Cons., 30th "
To 25th in Cons., 25th June "
From 19th in Cons., 30th July "
To 30th in Cons., 30th "
From 26th Sept., in Cons., 8th Octr. 1832.
To 8th in Cons., 8th "
This correspondence was submitted to Govt., with Proceedings 18th in Cons., 18th April 1833.

From the Collector, 16th in Cons., 29th August 1833.

To do., 29th in Cons., 29th "

From do., 23rd September, in Cons., 3rd Octr. 1833.

From do., 27th do. in Cons., 7th Octr. "

'In his letters of the 16th August and 27th September last the Collector brings before the Court the question of the surrender of the Nedadavole Estate which was taken under the management of the Court of Wards in 1827 to the Minor Proprietor Nariah whose Minority it is stated would expire in September last. The question is involved in considerable difficulty, and the Court proceed to record in detail their view of it for the consideration and final orders of Government.'

'The Sudder Adawlut in their letter to Government under date the 7th December 1831, expressed an opinion, on a full consideration of the construction of Regulation V of 1804 that the Court of Wards are compellable to surrender an Estate to a Proprietor as soon as his disqualification is removed. A reference to their letters noted in the Margin will shew that the Court of Wards consider themselves not legally competent to withhold the property of a Minor after his minority has expired and the Government in directing the restoration of the Bonds of the Noozed Zemindar which had been in the first instance withheld from him on his attaining his Majority would appear to have viewed the question in the same light.'

'In his letter of the 27th September last the Collector makes it appear that in consequence of sundry payments made out of the collections as noted in the Margin, there is a deficiency of Rupees 1,39,326-15-11 for the whole period of its management by the Court of Wards, instead of a surplus of Rupees 1,18,546-3-0 which would have been the case had the charges of collection alone been made and the balances cleared off. He observes that the only likelihood of realizing the amount of balance due to Government is by keeping the Estate in Zuft after the minority is over and until the public debt has been discharged. This however is a point which the Court will recur to in a subsequent part of these proceedings.'

'In the first place the Court entertain considerable doubt whether the circumstances under which the Nedadavole Zemindary came under the management of the Court of Wards admit of its being strictly considered in the light in which other estates under the management of the Court of Wards are viewed. A reference to the letters noted in the Margin will shew that the Government in selecting Nariah as a Ward of the Court did not intend to recognize him as the rightful heir to the Zemindary. It will be seen that on the death of the late Zemindar Vencata Narsimha Apparow the succession to the Estate was disputed by four claimants, and the Collector was instructed to retain temporary possession of it as Administrator for the heir at law, until he should be required to surrender it by an order of Court.'

'In their letter to Government of the 15th October 1827, the Board observed that they were of opinion "that the right of succession lies between the eldest surviving widow and the nephew of the Zemindar said to have been adopted by the younger widow in pursuance of the Will of her husband and to have performed all the duties of a son with the concurrence of the elder widow in the funeral ceremonies for the deceased. Either of these parties or indeed any of the claimants being in possession of the Estates it would be competent to the Court of Wards to interfere for the security of the property generally under the provisions of Regulation V of 1804 in the name and on behalf of the actual possessor although his right to the succession might be disputed, and their interference would undoubtedly be for the ultimate benefit of the rightful heir supposing him not to be the actual possessor, since on his establishment his right he would be sure to receive from their hands his whole property in its original state of integrity. Under the actual circumstances of the present case it would be equally for the benefit of the rightful heir, whoever that may be that the whole property

"personal as well as real should be administered pending the dispute as to the succession by the Court of Wards. But the law will only allow of their interference on the name and on the behalf of an individual. To admit of their interference therefore, supposing it to be expedient to interfere, it is necessary to recognize one of the claimants as the virtual successor to the late Zemindar leaving the right to be determined in future."

'The Board proceed in the same letter to give their opinion that if the Court of Wards should interfere' "it should be in the name of the Boy Nariah recognizing him so far as the adopted son and heir of the late Zemindar, *their administration being really for the benefit of the party in whose favor the disputed succession shall be ultimately determined.* For this end the Board on full consideration of all the circumstances of the case are of opinion that their interference as Court of Wards is expedient and advisable."

'The Government in reply observed that the mode of proceeding which the Board had proposed appeared to the Government' "to be that which under all circumstances is best for the interests of all parties concerned" and accordingly desired that it might be adopted.'

From Govt., 30th October, in Cons., 15th November 1827.

'It appears therefore to the Court that the case of the Nedadavole Minor is peculiar, that he has only been so far recognized as heir as was requisite to enable the Board to act under Regulation V of 1804, but that it was at the time understood, nay expressly declared that the administration of the Estate by the Court of Wards was to be really for the benefit of the party in whose favor the disputed succession should be determined. Under such circumstances the Court feel a difficulty in giving up the Estate to Nariah. The opinion of the Sudr Udawlut presents a difficulty on the other side of the question. But this opinion the Court think can only be applicable in cases, where Government have determined to recognize the individual as the lawful heir and successor; that is where they are satisfied that he possesses a valid right to succeed, or in the case of disputed succession that he has at least a better claim than any one else. But the validity of Nariah's right to succeed in preference to the Elder widow is not admitted and is matter of considerable doubt. The Court of Wards on taking charge of the property of the late Vencata Narsimha Apparow declared that their administration was to be for the benefit of whomsoever might establish his right to succeed and the giving up the Estate to Nariah now that he has attained his Majority, might the Court apprehend be attended with embarrassment as regards the future surplus revenue from the estate should the right to it be ultimately declared to belong to the Elder widow Vencataramanah. On the other hand if the Estate be withheld from Nariah now that his disqualification has ceased and recognized as his title has to some degree been, by considering him as a ward of the Court, it is possible if not probable that he would put the Government into Court for the restoration of the property which has for some years past been ostensibly administered by the Court of Wards on his behalf.'

'On the 30th April 1828 a few months after the Collector had received his instructions to take the estate under the management of the Court of Wards on behalf of the Minor Nariah, the Elder widow Vencataramanah sued the Collector and the younger widow Lutchmecantamah the adoptive mother of the boy Nariah in the Provincial Court for the whole of the landed Estate of her deceased husband which she stated to be then in the possession of the 1st Defendant the Collector. In reply to the Collector's communication the Board observed that the suit had been laid against the wrong persons, and that instead of being brought against the Collector and the younger widow the parties against whom the cause of action lied were the Minor and his guardian, and

From Collr., 17th in Cons., 23rd October 1828.

To the Collr., 23rd in Cons., 23rd October 1828.

they instructed him to move the Court on these grounds to dismiss the plaint against himself and Lutchmecantamah. This motion was accordingly filed and the orders of the Provincial Court upon it were that they left it optional with the Plaintiff to withdraw the suit as regarded the Collector and younger Widow and to file an amended plaint against the Guardian on behalf of the Minor. The Elder widow however refused to assent to such a Proceeding. In March 1832 the Provincial Court without going into evidence recorded its opinion that the suit "ought to be dismissed at once without any further Proceeding as it is plain on the face of it that it has been brought against wrong persons and ought to have been brought against Nariah in the name of his guardian." The suit was accordingly dismissed but the Collector reported at the same time that he understood the Elder widow contemplated a summary appeal to the Sudr Udawlut. The Court have no subsequent information of such a step having been taken but it appears clear that the question of succession has yet to be determined, and the Collector reports in his letter of the 27th September last that the Elder widow has lately entered a suit in the Provincial Court against the Minor for the whole of the landed Estates.'

'Such is the present state of the case as regards the conflicting claims of Nariah, and the Elder widow to the succession to the property, but there is another claim put forth by the present Zemindar of Noozeed not to the estate itself, but to the surplus revenues; the Noozeed Zemindar has presented an address to the Court requesting that the Estate of Nedadavole (not including Ellore and Cavelly) should not be given up to Nariah but should remain under the Collector's attachment with the view of the surplus proceeds being appropriated to the discharge of a debt incurred by the late Zemindar of Nedadavole Vencata Narsimha Apparow during the minority of the present Noozeed Zemindar.'

Encl. in letter from the Collr., 16th in Cons., 29th Augt. 1833.

'It will be in the recollection of Government that a loan of 3 Lacs of Rupees belonging to the Minor Zemindar of Noozeed was made to Vencata Narsimha Appa Row to satisfy the pressing demands of private creditors. This loan was made under the authority of Court of Wards and the sanction of Government on the security of the Nedadavole Zemindary. The debt was to bear 12 per cent. Interest and to be repaid by annual instalments of 50,000 Rupees. Vencata Narsimha Appa Row consenting that in default of payment the estate should be assumed by the Collector and the proceeds after payment of the Circar Peshcush be appropriated to the discharge of the stipulated instalment. Vencata Narsimha Appa Row was punctual to his engagement up to the time of his death, and accordingly two instalments or 1,00,000 Rupees had up to that period been discharged; but since then (1827) not a fraction either of the interest or principal of the debt has been paid excepting the sum of 30,000 Rupees the payment of which the Court authorized on the 25th June 1832. There was at the period a surplus of 87,653 Rupees of which 30,000 Rupees was paid to the Noozeed Zemindar and the remainder to other creditors. The Noozeed Zemindar from the Collector's letter of the 19th July 1832 would appear to have been unwilling to receive the 30,000 Rupees, and claimed in an address to the Court as he had before done thro' the Collector the whole surplus. A reference to the correspondence noted in the Margin will shew that a difference of opinion existed between the Collector and the Court as to the appropriation of this surplus of 87,653 Rupees namely whether under the Bond for 3 lacs of Rupees which had been taken on behalf of the Noozeed Minor by the Court of Wards the whole Nedadavole surplus was not strictly and

From Govt., 14th in Cons., 20th January 1835.

In Cons., 25th June 1832.	
Noozeed Zemindar...	30,000
Sedjanany Soobiah...	25,161
Nunjah Veeranah ...	25,423
Gopaul Row ...	6,000
	86,584

In Cons., 30th July 1832.
Encl. A., do.

From the Collr., 23rd in Cons., 30th April 1832.

To do. do., 25th in Cons., 25th June 1832.

legally his. On the 25th June 1832 the Court issued the instructions before noticed granting a sum of 80,000 Rupees only to the Noozeed Proprietor but in the following month on the Noozeed Zemindar appearing unwilling to receive the 80,000 Rupees and again laying claim to the whole surplus the Court observed in reply that "till recently both the Zemindars being their Wards and considering the relation existing between the families and the high rate of interest received for the money the Board in their capacity of Court of Wards did not consider it imperative on them to carry into effect the attachment; but the Noozeed minority expired on the 15th Jan'y. 1831. "the age of Majority and in the present address he requiring that the conditions of the Bond should be enforced the Court desire that you will communicate to him that his request will be complied with, and the surplus revenue of the Zemindary of Nedadavole will during the ensuing fusly be paid to him in conformity with the stipulations contained in that instrument."

The Noozeed Zemindar now protests against Nariah being put in possession of the Estate and calls upon the Court and the Government to act up to the stipulations under which they lent his money during his minority to Vencata Nursimha Appa Row, namely by keeping the Nedadavole Estate under attachment till his debt is discharged. Nariah on the other hand expresses his readiness to fulfil the conditions of the Bond if he is placed in possession of the property. The question appears to the Court to be one of considerable difficulty, but they have given it their full consideration and are inclined to think, as regards the simple question between the two Zemindars and without adverting to the balances due to Government or to the peculiar reasons for which the Estate was first taken under the Court of Wards as noticed in a former part of these Proceedings, that the legal and judicious course would be to surrender the Estate to Nariah, and leave the Noozeed Zemindar to take his own measures for securing the surplus profits of the Estate in conformity with the tenor of his Bond. It appears to the Court in the first place that the Minor Nariah cannot in point of law be considered to have failed in fulfilling the conditions of the Bond. The omission to pay during his minority is legally no fault of his, nor his act, there does not appear therefore any valid ground why he should suffer or be kept out of the possession of his property on such account. But there is another, and a very important consideration affecting this question, namely the stipulation in the Bond itself. It appears to the Court, that the condition entered in the Bond that on default of payment the Estate should be attached by the Collector had reference to a particular period namely the duration of the Noozeed Minority, and that after Shobanadry Row became of age, and in the eye of the law competent to act for himself this

In Cons., 30th April 1832.

particular condition of the Bond became null and void. With his letter of the 23rd April 1832 the Collector forwarded a translation of the Bond. It runs thus, "I will discharge the principal and interest according to the abovementioned instalments on the day they severally become due. I consent to the condition that in the event of my failing to pay when due the principal and interest of any one instalment the Collector of Masulipatam since Shobanadry Row is a Minor and his Zemindary under the authority of the Court of Wards is to Zuft the whole of my Zemindary as above mortgaged and out of the collection made after discharging the Peshcush payable to Government and the charges collection, is to take the remainder in liquidation of the aforesaid balance and after the whole principal and interest of the said instalment shall have been paid that he is to remove the Zuft." "This was a wise and necessary provision under the existing circumstance of the Noozeed Proprietor being at the time a Ward of the Court, but the Court think that the obvious tenor and construction of the Bond is to apply the Collector's interference to such period as the Noozeed Proprietor's minority lasted, and to leave him on his coming of age to adopt the usual course for the recovery of the debt. It is to be observed that had the annual

payments due under the Bond been punctually made the debt would have been liquidated before the expiration of the Noozeed Minority. If the Noozeed Proprietor considers that he has an unquestionable lien on the surplus revenues of the Nedadavole Estate by virtue of the Bond he holds, it is for him as he is now of age, and legally competent to act for himself, to institute such proceedings in the Courts as he may think advisable, but the Court are of opinion that neither the nature of the loan transaction between the two Zemindars nor the condition of the Bond itself form a legal justification for withholding the Estate from the Minor Nariah."

The Court beg to solicit therefore the orders of Government on the following points. First whether under the circumstances detailed in paras 5 to 9 of these Proceedings it is advisable that Nariah should be placed in actual possession of the landed Estate of the late Vencata Nursimha Appa Row. Secondly whether it is obligatory on the Court to retain the management of the Nedadavole Estate on behalf of the Noozeed Zemindary under the bond he holds from the late Zemindar, and Thirdly, whether under the opinion of the Sudr Adawlut before cited and the circumstances detailed below, the Estate is liable for the present outstanding balance of Paisheush amounting at the close of fusly 1242 to Rupees 1,36,288-14-8 and whether it is legally competent for the Court of Wards to retain the management of it till such balance is discharged as proposed by the Collector. The state of the account with the Zemindary appears to be thus:

	Rs.	A.	P.
'The Gross collections from all sources have been	...	...	18,89,767 13 5
'Sale of Elephants, &c.	...	...	17,703 0 9
Total Collections	...	...	19,06,870 14 2

'DISBURSEMENTS.

'Public charges	...	...	16,52,035 12 6
'Private do.	...	...	2,57,873 2 11
			19,09,908 15 5
'Excess payment	...	...	3,038 1 3

Rs. A. P. It is to be observed that this excess payment is in addition to the
Peshcush ... 1,36,288 14 8
Excess ... 3,038 1 3
Total ... 1,39,326 15 11
'outstanding balance of Peshcush for fusly 1242 thus making the
'net present deficit to Government 1,39,326-15-11.'

Of the private charges 1,40,553-9-5 are for the Minor's expences, but of the remainder 86,584-5-3 were appropriated in July 1832 to the discharge of private debts, and 30,735-4-3 previously to the payment of arrears of wages and pensions to the servants and Boutigue people of the late Zemindar up to the day of his death. The two last items amount together to Rupees 1,17,319-9-6. The Court concur with the Collector in thinking that these two charges are of a nature which it was never contemplated or intended to be taken into account when Regulation V, 1804 was framed, and that to this amount the Government are legally entitled to recover, but in what manner, or whether it is competent to the Court to retain the management of the Zemindary for it's recovery and withhold it from Nariah until it be recovered the Court are not prepared to say.'

'Resolved that these Proceedings be submitted for the information and orders of the Right Honorable the Governor in Council.'

In Cons., 19th June 1834.

587. In reply we received from Government the following Extract from the Minutes of Consultation under date the 10th June.

Minutes of Consultation,
10th June 1834.

"On the death of the late Zemindar of Nedadavole &c. in 1827 the succession to his Estates was disputed. He died without Male issue, leaving two widows, the younger of whom in pursuance of the will of her husband adopted a son the Nephew of the deceased. The Elder Widow claimed as heir at law denying the validity of the adoption. The right of succession appeared to lie between the Elder Widow and the adopted son. It was considered to be for the advantage of all concerned that the Estates should be taken under the management of the Court of Wards. It became then a question in whose name the administration should be conducted by them, and, upon deliberate consideration, it was resolved to recognize the adopted son Nariah as the apparent heir, and the Board of Revenue were authorized to take the Estates under their management as Court of Wards, in his name, and nominally on his behalf, but really for the benefit of the party in whose favor the disputed succession should be ultimately determined, it being supposed that the dispute would be brought to issue and finally decided before the termination of his minority."

"From that time* Nariah has been recognized, and treated in every respect as the proprietor and no other party has established a title to the succession, though it appears that the Elder Widow commenced a suit in the Provincial Court which was dismissed as irregular, and that she has since instituted a fresh one. Nariah has become of age and has claimed to be put in possession, and the first question submitted in these proceedings is whether, supposing there to be no objection on other grounds, the claim ought to be complied with, considering the circumstances above stated, until the right to succession is determined by a Judicial decision."

"It appears to the Governor in Council that there is nothing in the circumstances under which the property was placed under the charge of the Court of Wards which should prevent them from complying with the claim of Nariah, it being open to the party, who disputes the succession with him, to take measures under Clause 4 Section 16 Regulation III of 1802 to provide for the security of the property. It would be inconsistent, having administered the property all along on behalf of Nariah and having provided for his education and maintenance as a Minor, out of its revenues, to refuse at last to make it over to him. During the many years that have passed since the death of the late Zemindar the opposite party ought to have brought her claim to issue, having failed to do so, it seems to be unnecessary to pay any regard to it, unless the Court in which she has commenced proceedings shall interfere by judicial process."

"This question being disposed of the next that arises is whether the Zemindary ought to be made over free from all demand on account of arrears of revenue. In ordinary circumstances any balances that may be outstanding against Zemindaries under the management of the Court of Wards, at the time the disqualification of the proprietor ceases, are according to the decision of the Sudr Adawlut, to be remitted. In this instance the principal cause of there being a balance is that large payments have been made out of the collections from the Estate in discharge of private debts of the late Zemindar. If those payments had not been made there would have been funds in hand nearly sufficient to discharge the balance, the amount paid on account of private debts being Rupees 1,17,319, and the amount due to Government for balance of Pesheush to the end of fusly 1242 Rupees 1,36,288."

"The Board of Revenue are of opinion that to the extent of what has been paid away under the management of the Court of Wards towards the discharge of private debts, the balance of Pesheush is still recoverable from the Estate notwithstanding the termination of the minority."

"The Governor in Council entirely concurs in the opinion of the Board of Revenue on this point, and directs that the Estates be retained under attachment till the above sum of Rupees 1,17,309 is liquidated."

"Besides the sum of Rupees 1,17,309 paid on account of private debts the disbursements for the subsistence of the Minor and the maintenance of his establishment amount to Rupees 1,40,533. The law prescribes that a sum equal to 10 per cent. of the revenue actually paid to Government shall be allotted for the support of disqualified possessors of property and of such parts of their families as may be entitled to maintenance at their expense, to be paid as well in years of deficient as of surplus produce, in years in which the public revenue is not realized in full as well as when it is, but it does not declare that the subsistence of the disqualified proprietor in such circumstances is to be a charge upon the Government. It is a question of importance whether when the whole collections are not more than sufficient to pay the Pesheush, and 10 per cent. thereof is given up for the subsistence of the proprietor, leaving an equal balance outstanding, it should not be considered as an advance repayable by the Zemindar when he comes into possession if it shall not have been recovered from the surplus revenue during his disqualification. The Governor in Council resolves that this question be referred for the opinion of the Sudr Udawlut."

"The remaining question is whether in the event of Government remitting the balance against the Estates, or after the recovery thereof, the Zemindary of Nedadavole ought to be retained under the Collector's management until the liquidation of a debt to the Zemindar of Noozeed for which this Zemindary is mortgaged. The transaction in question took place in the life time of the late Zemindar of Nedadavole and during the Minority of the Zemindar of Noozeed. A loan was made to the former from the surplus funds of the latter under the authority of the Court of Wards with the sanction of Government, the Zemindar of Nedadavole consenting that in default of payment of the stipulated instalments the Estate should be assumed by the Collector and the instalments, discharged from the surplus revenue after payment of the Pesheush. The instalments not having been duly discharged the Zemindar of Noozeed has called upon the Collector not to deliver over the estate to Nariah till the balance due to him is paid off agreeably to the bond, the conditions of which were settled by the Collector. The Board are of opinion that the above special condition had reference merely to the duration of the Minority of the Zemindar of Noozeed, and on the termination thereof, became null and void and that, since he has become of age before the debt has been recovered, it now rests with himself to take such measures as he thinks fit to enforce the bond without the assistance of the Collector. This opinion is founded on the terms of the Bond in which the circumstance of the Zemindar of Noozeed being a Minor, is cited as the reason of the condition in question."

"It appears to the Governor in Council that the essential security for the loan was this very condition, and that it cannot be dispensed with. The circumstance of the Zemindar of Noozeed being a Minor probably suggested the condition, but it was agreed to by the borrower without reserve or limitation, and it would be unjust to the Zemindar of Noozeed if the officers of Government, who made the loan for him, should now decline to give their assistance to enforce the stipulation which they themselves introduced into the Bond to secure its repayment. The Governor in Council is therefore of opinion that after the recovery of the balance due to Government the Estate should be held under the management of the Collector for the recovery of the debt to the Zemindar of Noozeed."

588. A copy of the foregoing Minutes of Consultation together with our Proceedings were transmitted to the Collector on the 19th June.

589. With reference to the foregoing we received from Government the following Extract from the Minutes of Consultation under date 15th August.

Minutes of Consultation, 15th Augt. 1834.

"Read the following No. 68."

"Extract from the Proceedings of the Sudr Udalut under date the 4th August 1834."

"Read again Extract from the Minutes of Council, under date the 22nd Ultimo, referring for further consideration the question as to the construction of Regulation V, 1804 upon which an opinion was submitted by this Court, in their Register's letter of the 30th June last."

"In the reference made by Government to this Court under date the 10th June last, there was no allusion to the opinions given by this Court previously on the 7th and 31st December 1831. Referring therefore briefly to these communications, which it was thought might have been overlooked, the Judges confined themselves to the observation that the question referred on the 10th June last appeared in fact, to resolve itself into that formerly discussed by them."

"It appears to the Judges that a balance of the Jumma due to Government, created by the payments prescribed in clause second, Section XIV, Regulation V, 1804, can, like other arrears of Jumma, be satisfied only during the management of the Court of Wards, out of the "surplus collections" of other years, and that it is not recoverable from the disqualified proprietor himself, nor from his Zemindary, after his disqualification has ceased, whether the amount of such payments is treated as a balance of revenue due to the Government, or as a payment from the public treasury appears immaterial, for, in neither case, are such payments recoverable by the Government. They are disbursements of Malikana enjoined by the law, which are as exclusively the property of the proprietor under the Court of Wards, as the Jumma is that of the Government."

"One of the fundamental principles of the permanent Zemindary Settlement, as may be gathered from the preamble to Regulation XXV 1802, was that all Zemindaries should be so moderately assessed, as to yield, year with year, not only the jumma assessed upon them by Government, but a surplus *Malikana* or proprietor's profit to the Zemindar, which it is well-known was calculated at the lowest, at ten per cent., above the jumma payable to Government."

"Section XIV, Regulation V 1804 more explicitly regulates this twofold receipt in lands which fall under the management of the Court of Wards, and establishes clear rules for separating the proprietor's malikana from the Government jumma, and preventing any arrear of the latter from interfering with the regular payment of the former, when the collection of the two devolve upon the Collector."

"It's first clause directs the amount of the whole in the gross to be paid into the hands of the Collector."

"It's second clause next provides that the disqualified proprietor and his family shall for their support, receive a Malikana of 10 per cent. of the Government jumma, or if it be not realized of the "revenue actually paid to Government." This Malikana, clause third requires, shall be paid monthly "for their use in the proportion of the public revenue received from the property," and clause fourth declares that this Malikana "shall be paid as well in years of deficient, as of surplus produce," whilst it expressly provides, on the contrary, that if the next collections " (obviously implying the deduction of the Malikana, and other charges from the

"gross collections made by the Collector)" of any year prove unequal to the discharge of the "fixed (Government) assessment the deficiency shall be made good by the surplus collections of future years."

"Whilst the dues of the Government and the Zemindar respectively are thus realized in the gross, by the Collector, these enactments clearly define that the Government is entitled to such portion of its jumma alone, and the proprietor to such proportionate share of his Malikana, or per centage thereon, as may be actually realized from the country. Neither is entitled to the whole exclusively, nor possesses any preference or priority in appropriation over the other. In all seasons however the Zemindar under the Court of Wards, is secured absolutely in a receipt, but it is justly proportioned exactly to that received by the Government. Where the lands do not produce sufficient to defray both in full, the Government have no right to appropriate the whole to the liquidation, in the first instance, of it's jumma."

"Where, after a series of years of superintendence by the Court of Wards, the actual management of the Revenue authorities themselves shews that surplus collections are not forthcoming to liquidate the jumma and Malikana in full, it is evident that this must arise from the Government jumma having exceeded the rate contemplated when the public assessment was fixed in perpetuity, and seems to be the cause why the law, as explained in the three former letters of this Court, prevents the enforcement against the estate of the disqualified proprietor of any arrear due at the expiration of the Court of Wards' management."

"Ordered that Extract from these proceedings be sent to the Officiating Secretary to Government in the Judicial Department for the purpose of being laid before the Right Honorable the Governor in Council."

"Ordered that a copy of the above Extract be furnished to the Board of Revenue with reference to Para 7 of Minutes of Consultation No. 492, under date the 10th June last."

25th in Cons., 25th August 1834.

590. A copy of the foregoing was transmitted to the Collector with the necessary instructions on the subject.

GUNTOOR.

OBSERVATIONS OF GOVERNMENT ON THE SETTLEMENT OF ROYAPILLY ESTATE FOR FUSLY 1242.

Vide last Genl. Report, Para 507.
In Cons., 6th Feby. 1834.

591. In reply to our proceedings under date 30th December 1833 we received from Government the following Extract from the Minutes of Consultation dated 31st January 1834.

"The current demand for fusly 1242 upon the villages comprising this Zemindary, it appears, was settled at Rupees 1,26,324-5-6 more than $\frac{1}{4}$ being under rent. The collections amounted to only Rupees 47,840-12-3 falling short of the collections of Fusly 1241 by Rupees 45,220. The total amount collected of current and arrears was Rupees 58,961-12-7 being Rupees 33,566-15-1 less than the permanent jumma payable to Government. The amount paid to Government was Rupees 38,775-7-0 leaving a balance of Rupees 53,753-4-8 which added to the arrears of Fusly 1241 Rupees 9,885-5-10, makes the total debt to Government at the end of Fusly 1242 amount to Rupees 63,638-10-6."

Permanent Jumma	...	92,528	11	8
		58,961	12	7
		33,566	15	1

"The rice cultivation of this Zemindary seems to have been almost annihilated by the deficiency of rain in two successive seasons. In fusly 1241 the demand on the rice lands was reduced from Rupees 13,265 to Rupees 2,714, and in Fusly 1242 to Rupees 305 of which only Rupees 156 was collected."

"In some villages of the Zemindary, the dry lands, it appears, were left unsown from the entire failure of rain; in others they were partially sown but yielded very small crops, and it would seem to have been only in a few Villages that the deficiency of the crops was compensated by the increased price of grain."

"The statement of the Demand, Collection and Balance of the Zemindary, which accompanied the Collector's report is prepared in a very unsatisfactory manner. It should at least shew the same details of Demand, Collection and Balance as are given in the report* in treating of the balances in respect to both current and arrears."

* Para 6.

"There should also be a statement of the Demand, Collection and Balance on account of the permanent Jumma."

"The Governor in Council approves of the instructions of the Court of Wards to inquire into the balances, chiefly with the view of ascertaining the demands which ought to be written off, in order to relieve the Ryots and Renters who are unable to pay, and to give confidence to those who are in better circumstances by arrangements for the discharge of their debts suitable to their means."

"It would appear to be expedient and proper to take active measures for the recovery of the balances due by V. Nursiah and his security, which are stated to amount to the large sum of Rupees 31,754-11-5. It is observed that the Collector has not given an estimate of the means available for the liquidation of this large debt."

"The Court of Wards will be pleased to submit to Government the explanation they may receive of the causes which led the Collector to remove the Minor Zemindar to Guntoor. If the Court are satisfied that the Minor is doing well and improving under the present arrangement by which he is brought under the immediate notice of the Collector it may perhaps be advisable not to disturb it."

592. The following letter was addressed to Government under date 10th April.

"I am directed by the Board of Revenue to request, with reference to the concluding para of an Extract from the Minutes of Consultation under date the 31st January last, that you will submit for the information of the Right Honorable the Governor in Council the accompanying letter from the Acting Collector of Guntoor furnishing explanation of the causes that led to the removal of the Minor Zemindar of Reypully to Guntoor."

"The Court will point out to Mr. Lavie the illegality of uniting in one person the functions of Guardian and Manager and direct him to correct the irregularity."

10th April, in Cons., 10th April 1834.

"Under the circumstances stated the Court have instructed the Collector to allow the Minor to remain as at present at Guntoor till it is his own wish to return to Reypully."

SALEM.

MANAGEMENT OF THE MINOR ESTATES OF SHENKERRYDROOG AND AUNIMOOR FOR FUSLY 1241.

593. On the 12th March we submitted to Government the following Extract from our Proceedings under date the 10th of that Month.

Proceedings, in Cons., 10th March 1834. 'Read again letter from the Principal Collector of Salem submitting report from Mr. Ogilvie Acting Sub Collector of that District on the Management of the Estates of Shenkerrydroog and Aunimoor for Fusly 1241.'

'The net settlement of the Shenkerrydroog Mootah was Rupees 9,343-9-5 exhibiting a decrease of Rupees 975-12-11 compared with the settlement of Fusly 1240 and of Rupees 2,206-6-7 compared with the permanent Beriz. Of this sum Rupees 9,191-8-0 were realized within the Fusly, leaving a balance of Rupees 152-0-8; of this balance Rupees 72-8-0 have been subsequently collected, and the sum reduced to Rupees 79-8-8 which is irrecoverable.'

'With the exception of a small advance on account of Tuccavee, the whole of which was recovered within the Fusly, no disbursements whatever were made from the Estate.'

'The balance of Pesheush standing against this Estate at the commencement of the Fusly was Rupees 22,192-12-9 including Rupees 2,145-1-0 advanced on account of Tuccavee. The amount carried to the account of Government during the fusly towards the liquidation of the balance was Rupees 3,277-5-9 viz. Rupees 20-14-5 collected in part of arrears due to the Zemindar and Rupees 3,256-7-4 the amount of compensation payable to him for Mohturpha from fusly 1230 to 1240. The old balance was thus reduced to Rupees 18,915-7-0. Adding to this the arrears of Fusly 1241 Rupees 1,989-14-7 the total balance against the Estate at the close of the fusly was Rupees 20,905-5-7. Of this Rupees 1,407-4-10 payable by the Zemindar for fusly 1229 was paid by him in August 1832 and the Estate was delivered up to him; the remainder Rupees 19,498-0-9 was written off under the authority conveyed in the letters from Government dated 21st February 1832, and 13th July 1832.'

'Under the authority of the Court of Wards the Aunimoor Mootah was rented in this Fusly to Ardarnary Durwady Iyen Father in law to the Minor. The net Beriz of the Estate for Fusly 1241 was Rupees 6,811-11-4 shewing an increase of Rupees 490-1-11 above the Beriz of the preceding year and of Rupees 350 over that of the permanent settlement. The whole of this demand has been collected, the sum of Rupees 6,731-4-8 having been duly paid by the renter within the Fusly and the additional sum of Rupees 80-6-8 having been collected on account of Moturpha, making the total receipts amount to Rupees 6,811-11-4. From the surplus balance of Rupees 350, Rupees 300 were paid for subsistence to the Minor, and the remaining sum of Rupees 50 has been appropriated to the liquidation of arrears for Fusly 1239. The balance outstanding against the Estate at the Expiration of Fusly 1241 amounts to Rupees 906-6-6. The rent of this Estate has been continued to Ardarnary Darwady Iyen on the same terms as before.'

Shenkerrydroog.

		RS.	A.	P.
Settlement for fusly 1240 ...	...	10,319	6	4
Do. 1241 ...	...	9,343	9	5
Decrease...		975	12	11
Permanent Beriz ...	...	11,550	0	0
Settlement for fusly 1241 ...	...	9,343	9	5
		2,206	6	7

In Cons., 27th Feby. 1832.
In Cons., 23rd July 1832.

Aunimoor.

		RS.	A.	P.
Fusly 1241 ...	...	6,811	11	4
" 1240 ...	...	6,321	9	5
Increase ...		490	1	11
Permanent Beriz ...	...	6,461	11	4
Beriz Fusly 1241 ...	...	6,811	11	4
Increase ...		350	0	0

'Resolved that these Proceedings be submitted for the information and orders of Government.'

594. A copy of the foregoing Proceedings we transmitted to the Principal Collector on the 12th March.

RELATIVE TO THE MINOR ESTATE OF ANIMOOR.

595. On the 12th March we submitted to Government the following Extract from our Proceedings under date 10th of that month.

'Read again the following letters from the Principal Collector of Salem, reporting that the Minor Zemindar of Animoor had attained the age of Majority, and forwarding an account exhibiting the receipts and disbursements of the Estate since it came under the management of the Court of Wards.'

Proceedings, in Cons., 10th March 1834.

'From the Principal Collr., 20th June, in Cons., 1st July 1833.

'From do., 27th Augt., in Cons., 5th Sept. "

'From do., 7th in Cons., 16th Decr. "

'The Estate of Animoor came under the charge of the Court of Wards in Fusly 1234, and was settled under Amany up to the close of Fusly 1240.'

'In consequence of the declining condition of the Estate under Circular Management, it was in Fuslies 1241 and 1242 under the sanction of the Court rented to Ardanaureduravaudy the father-in-law of the Minor for the amount of the Government Beriz and 350 Rupees a year in addition, the whole of which has been collected.'

Govt. Beriz	...	6,461	11	4
Rent	...	6,731	4	8
Compensation on account of Moturpha	...	80	6	8

'The Minor attained his Majority on the 13th May last, but the Collector deemed it advisable as the Estate was rented for 2 years and would expire with Fusly 1242 to retain the charge of it, and that the accounts of the Estate should be closed up to the end of Fusly 1242 the Fusly then current. By the statement submitted by the Principal Collector in his letter of the 27th August last, it appears that at the close of fusly 1242 there remained a balance of Peshcush due to the Government to the amount of 656-6-6. The whole of this accrued during the period of its being under charge of the Court of Wards, and the Principal Collector therefore suggests that it should be written off to profit and loss. The Court under the decision of the Sudr Udalut of the 7th December 1831 relative to arrears accruing under the management of the Court of Wards, believe the remission of this sum is unavoidable, and resolve consequently to recommend to Government that the balance of Rupees 656-6-6 be written off, and that the Estate be given over to the Proprietor.'

'Of the balance due by the Ryots of the Estate outstanding at the termination of Fusly 1240, the sum of Rupees 52-4-10 was reported by the Sub Collector in charge as irrecoverable from "the poverty, desertion and death of those by whom it was due" and no part has since been realized tho' two years have elapsed.'

'Resolved that the Collector be authorized to remit the abovementioned sum, Rupees 52-4-10.'

'Resolved that a copy of these Proceedings be submitted for the information and orders of Government.'

In Cons., 17th March 1834.

596. In reply we received the following order from Government under date 14th March.

"Upon the representation contained in the above proceedings, the Governor in Council is pleased to order that the sum of Rupees (656-6-6) six hundred and fifty six, Annas six and Pice six, standing as a balance against the Animoor Mootah, be written off to profit and loss, and that the Mootah be delivered over to the proprietor."

Minutes of Consultation, 14th March 1834.

597. The following letter was addressed to Government under date 7th July.

"I am directed by the Board of Revenue with reference to their proceedings as Court of Wards, bearing date the 10th of March last, to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Salem reporting that the proprietor of Animoor refuses to receive possession of the Estate unless relieved from the responsibility of the demand for the current Fusly."

To the Chief Secy., in Cons., 7th July 1834.

27th June, in Cons., 7th July 1834.

"Under the circumstances represented by Mr. Orr, and adverting to the grounds upon which a similar indulgence was granted by Government to the Mootadar of Sankerrydroog, the Board recommend that, the Principal Collector may be authorized to forego all demand upon the proprietor of the Animoor Estate for any balance which may have accrued during the current Fusly, when it was not under his control. The amount of the Peshcush balance which will be due at the close of the Fusly if the net settlement for the year be realized is Rupees 1,500-11-3 which the Board beg leave to recommend may be remitted."

To Govt., 18th in Consultation, 18th June 1832.

From do., 13th in Cons., 23rd July.

	RS.	A.	P.
Peshcush	...	6,381	4 8
Settlement	...	4,880	9 5
Difference	...	1,500	11 3

In Cons., 17th July.

598. In reply we received from Government the following extract from the Minutes of Consultation under date 15th July.

"In the 4th Para of the Proceedings of the Board of Revenue as Court of Wards, dated 10th March last No. 89, it is stated that although the Zemindar of Animoor had become of age on the 13th May 1833 Fusly 1242 the Court had deemed it advisable, as the Estate was under a rent for 2 years to expire with Fusly 1242 to retain the charge of it, and that the accounts should be closed up to the end of fusly 1242. The order of the Court dated 1st July 1833 is clearly to that effect, and yet it now appears that the Estate has been retained under the management of the Principal Collector during the succeeding Fusly 1243. In fusly 1242 it would seem that the rent was paid and the Peshcush realized, but in Fusly 1243 the settlement of the Principal Collector has fallen short of the Peshcush by Rupees 1,500-11-3 and there remained at the end of June a balance of Rupees 1,653-5-2 yet to be recovered."

Minutes of Cons., 15th July 1834.

"The Zemindar cannot be held answerable for the balance of Peshcush as he had nothing to do with the management, and the Governor in Council directs that the Estate be made over to him, free from any demand on this account, at the close of the Fusly. The Principal Collector will of course use his best exertions to recover the balance of the settlement from the Ryots."

"It remains for the Principal Collector to explain why the Estate was not delivered over to the Zemindar at the close of Fusly 1242 according to the order of the Court of Wards, by which this loss would have been saved. The Board of Revenue will call for this explanation and will submit it with their own remarks."

599. A copy of the foregoing correspondence was transmitted to the Principal Collector on the 17th July.

TINNEVELLY.

SETTLEMENT OF THE MINOR ESTATES OF WOORCAUD AND YAILMADAY FOR FUSLY 1242.

600. On the 24th March we submitted to Government the following Extract from our Proceedings under date the 3rd of that month.

Proceedings, in Cons., 3rd March 1834. 'Read again the report of the Collector of Tinnevelly upon the settlement of the Minor Estates of Woorcaud and Yailmaday for 4th in Cons., 18th Novr. 1833. 'Fusly 1242.'

'The settlement of the Woorcaud Zemindary including the private farm of the Zemindar amounted to Rupees 17,887-9-8 being Rupees 2,401-6-10 less than the amount of the settlement of Fusly 1241 but Rupees 2,232-9-11 in excess of the average Beriz of the seven preceding Fuslies.'

'In the settlement of the Nunjah cultivation there was a decrease of Rupees 2,917-7-2. A decrease of seed cottahs 3-20-3½ in the extent of land cultivated yielding a revenue of Rupees 71-11-2. A deficiency in the quantity of produce combined with low prices throughout the Zemindary caused a diminution of revenue below that of Fusly 1241 amounting to Rupees 2,717-6-0.

'To this sum must be added the deficiency in the receipts on account of Sawmy Bhogum amounting to Rupees 7-0-3 and a diminution of revenue derived from the private farm amounting to Rupees 174-3-1 and from the Tripany of Rupees 18-13-10 forming as stated above a gross decrease in the Nunjah settlement of Woorcaud for fusly 1242 amounting to Rupees 2,917-7-2.'

'In the Nunjah Mail Poonjah cultivation there was an increase of Rupees 244-8-4 resulting from a gross increase of Rupees 259-6-6 on Poonjah converted into Nunjah a decrease of Rupees 14-14-2 from the cultivation of lands with an inferior description of produce.'

'In the Vampyr or Garden cultivation there was an increase arising from extended cultivation amounting to Rupees 55-2-11 and a sum of Rupees 205-6-10 from certain sugarcane and Betel plantations carried to account in this year. The total increase under this head amounts to Rupees 260-9-9.'

'The increase in the other items of the settlement are trifling in amount and call for no particular remark.'

'The gross increase of Rupees 516-0-4 being deducted from the gross decrease Rupees 2,917-7-2, shews a net decrease in Fusly 1242 below the Beriz of the preceding year of Rupees 2,401-6-10.'

'The Collections within the Fusly on account of the settlement of the year amounted to Rupees 10,617-11-4 leaving a balance of Rupees 7,269-14-4. Of this balance the sum of Rupees 6,143-8-0 had been collected up to the end of October and the remaining balance amounted to Rupees 1,126-6-4. To meet this balance there is grain in store valued at Rupees 826-3-2. The remainder is a ready money balance amounting to Rupees 300-3-2. The delay in the collection was occasioned by the low price of grain. The Collector states that the whole of the balance on account of last Fusly may be expected to be realized by the end of December. The Court request that he will report whether such has been the case.'

'The arrears due on account of former Fuslies outstanding at the commencement of the Fusly under review amounted to Rupees 8,239-0-10; this sum was reduced by the 31st October to Rupees 3,504-8-8 of which the portions noted in the margin are considered by the Collector to be respectively Recoverable, Doubtful and Irrecoverable. The recoverable balance is composed of the following items:'

Value of Mailwarum Grain on hand	145	3	11
Due by the Minor on account of his private Farm, being the balance of ready money resources from Fusly 1237 to 1240	1,052	1	9
Due by Ryots	90	2	8
Value of Grain disposed of on credit	1,128	0	11
	2,415	9	3

'The item of 1,052-1-9 is stated to be due by the Minor's people against whom it would be difficult to adopt extreme measures and that the sum must therefore be collected gradually.'

'Under the explanation given in the 10th para of the report under consideration the Court authorize the Collector to write off the irrecoverable balance of Rupees 819-9-2.'

* 12,950.

'Rupees 9,276-0-8 were collected within the Fusly on account of the Pesheush* and the balance was realized by the end of August.'

Rs.	A.	P.
18,186	15	10
5,406	13	9
12,780	2	1

'Rupees 5,406-13-9 were collected up to the end of October on account of the arrears of former Fuslies which at the commencement of Fusly 1242 amounted to Rupees 18,186-15-10. The balance due on this account at the date of the Collector's report is thus Rupees 12,780-2-1 which is due for the Fuslies noted in the Margin.'

Rs.	A.	P.
3,328	1	6
1,876	10	4
2,797	15	6
2,564	6	3
2,213	0	6
12,780	2	1

'In the amount of disbursements on account of subsistence for the Minor and of Sibbendy and Saderward there was a slight increase occasioned by the payment in the Fusly under review of charges incurred in the preceding Fusly; but they were in both cases less than the sanctioned amount.'

In Cons., 27th June 1833.

'On the 14th June the Collector reported that the Proprietor of the Woorcaud Estate had attained his majority on the 13th March

To the Collr., 27th June, in Cons., 27th do. 1833.

'last and solicited permission for placing him in possession. The Court considered it advisable to retain the Zemindary under management till the close of the past Fusly.'

'The balance on account of Peshcush on account of previous years against the Estate on the 31st October amounted as before stated to Rupees 12,780-2-1; to meet this there are assets amounting to Rupees 3,811-6-10. The Court consider that the surplus is properly applicable to the discharge of the Peshcush balance outstanding and direct that it be carried to account accordingly, and resolve to recommend that Government will be pleased to authorize the writing off of the remaining sum namely 8,968-11-3 it being a balance which accrued while the Estate has been under the management of the Court of Wards, and for a period so far back as from Fusly 1229 to 1234 as the Zemindar's Minority has expired the Court direct that he be placed in possession of the Estate.'

'The settlement of the Yailoomaday Estate for fusly 1242 amounted to Rupees 6,870-9-9 being an increase of Rupees 697-7-8 above the settlement of Fusly 1241 and of Rupees 263-4-11 above the average beriz of the seven preceding Fuslies.'

INCREASE.				DECREASE.			
Extent of Cultivation.		Amount of Price.		Extent of Cultivation.		Amount of Price.	
Col.	M M	Rs.	A. P.	Col.	M M	Rs.	A. P.
Nunjah	...	...	...	7	1 0	44	8 6
Nunjah Mail Poonjah	14	70	46	...	...	...	...
Vampyr	4	34½	139	...	...	...	...
Poonjah	15	82½	477	...	...	...	...
Bagayet	0	61½	63	...	...	...	...
Hill rent	...	...	...	...	...	...	...
Tope Teerwa	...	...	...	...	...	0	8 5
Fish rent	...	...	...	...	...	0	6 0
Deduct Pagoda allowance, } Village charges }	35	1 ½	732	7	1 0	45	6 11
	...	...	10	...	...	...	...
Net amount...	35	1 ½	742	7	1 0	45	6 11
				Deduct Decrease.			
				097			
				7 8 Net Increase.			

COLLECTIONS.

Demand Collections	Col.	Rs.	A.	P.
...	...	6,870	9	9
...	...	4,585	9	8
Subsequent Collections	...	2,285	0	1
...	...	690	7	5
...	...	1,594	8	8

'Of the current Demand Rupees 4,585-9-8 were collected within the Fusly and Rupees 690-7-5 subsequently, leaving a balance of Rupees 1,594-8-8. The greater part of which the Collector expects to realize by the end of December next.'

'The demand on account of arrears at the commencement of the Fusly amounted to Rupees 3,263-11-9 and the collections within the Fusly to Rupees 1,455-4-1 leaving a balance outstanding of Rupees 1,808-7-8; of this the Collector states that Rupees 914-9-5 are ready money balances due by certain Ryots from whom they will be collected. The remainder stands against Videalingum Pillay and Teroovencata-sawmy Naick, from the former of whom no part of the balance due has been collected since the report on the management of this Estate for Fusly 1241. The balance due by the latter has been reduced by a small* sum recovered from the resources of his maunium held under attachment, and the remaining balance of Rupees 807-2-3 is to be recovered in the same way.'

'The Peshcush of Fusly 1242 amounting to Rupees 3,675 has been fully discharged leaving a surplus in favor of the Zemindar of Rupees 1,841-11-7.'

'Of the balance of Cash remaining in the Zemindar's favor at the close of Fusly 1241 which amounted to Rupees 1,304-13-1 it appears that Rupees 1,065 have been invested in Company's paper leaving a sum of Rupees 239-13-1 in deposit in ready cash; adding this sum to the surplus of the Fusly under review the balance of cash in the Zemindar's favor at the close of Fusly 1242 amounted to Rupees 2,081-8-8. The total amount of surplus on the 12th July 1833 held in deposite to the credit of the Zemindar was

	Rs.	A.	P.
Ready Cash	2,081	8	8
Government Promissory Notes	10,650	0	0
Rupees...	12,731	8	8

'There has been no increase nor decrease in the amount expended for the Minor's subsistence and for Sibbendy and Saderward a sum of Rupees 350 has been paid to the Minor in order to celebrate the birth of an heir to the Zemindary which was sanctioned by the Court under date 4th February last.'

'It appears that the sum of Rupees 82-15-4 is due to the Collector for the management of this Estate during Fusly 1242 which the Court authorize the Collector to receive.'

'In para 29 of the report under consideration the Collector states that in the month of April last the Zemindar reported himself to have attained his Majority and begged permission to assume charge of his Estate. On reference to a list of the Minor Estates in charge of the Collector of Tinnevely submitted to the Court of Wards under date the 27th August 1821 it appears from the entry therein of the date of his birth that the Zemindar's Minority will not expire till the 6th April next. The Collector supposes this to have been an error on the part of the Copyist. As the personal appearance of the Minor and the declaration of several persons of advanced age have satisfied him that the Minor is more than 18 years of age the Collector considers him quite as capable of taking charge of his Estate as he ever will be. As the Minority even by the registry in the Collector's Cutcherry will expire in two months, and a considerable doubt appears to attach to the correctness of the entry as to the date of the Zemindar's birth, the Court think that he may be at once placed in possession and they request the Collector will accordingly deliver over charge to him, together with the surplus funds in deposite.'

'The Court are well satisfied with the Collector's management of these two Estates in the 'past fusly.'

'Ordered that a copy of these Proceedings be submitted to Government.'

601. A copy of the foregoing Proceedings we transmitted to the Collector on the 24th March.

602. In reply we received from Government the following Extract from the Minutes of Consultation under date 25th April.

"The settlement of the Woorcaud Zemindary for fusly 1242 it appears amounted to Rupees 17,887-9-8 of which Rupees 10,617-14-4 was collected within the fusly and the further sum of Rupees 6,143-8-0 by the end of October following, leaving a balance then due of Rupees 1,126-6-4 the whole of which was expected to be realized by the end of December there being grain in store valued at Rupees 826-3-2."

"The arrears of former fuslies outstanding at the end of October 1833 amounted to Rupees 3,504-8-8 of which Rupees 2,415-9-3 was reckoned to be recoverable, Rupees 269-6-3 doubtful, and Rupees 819-9-2 irrecoverable. The latter sum the Court of Wards have ordered to be written off to profit and loss."

"The Peshcush due for the Fusly was realized in full by the end of August, but there remained a balance on account of former Fuslies at the end of October amounting to Rupees 12,780-2-1. Deducting assets available towards the discharge of this balance it is reduced to the sum of Rupees 8,968-11-3."

"The Zemindar became of age in March 1833, but it was thought proper to keep the Estate under the management of the Collector until the accounts of the Fusly should be adjusted. The Court of Wards have now ordered that he be placed in possession and they recommend that the above balance be remitted as having accrued under their management."

"It appears to the Governor in Council that the balance which must ultimately be remitted will be found less than the amount stated above, for whatever sums have been or can be collected on account of the balance of the settlement of Fusly 1242 or of former Fuslies from the resources properly belonging to Fusly 1242, must be carried to the account of Government. The amount to be remitted must therefore be determined hereafter. The Governor in Council observes that the allowances paid annually out of the collections for the maintenance of the Zemindar and his Establishment amount in the aggregate to Rupees 16,632-15-11."

"The settlement of the Zemindary of Yailoomaday amounted to Rupees 6,870-9-9, and the collections of current and arrears to Rupees 6,040-13-9. The Peshcush, Rupees 3,675 was paid in full and there remained at the end of the Fusly a surplus in favor of the Zemindar of Rupees 1,841-11-7, after providing for the expense of his maintenance and the charges of establishments, &c. This surplus, added to the savings of former years, made a total of Rupees 12,731-8-8 to the credit of the Zemindar."

"The Governor in Council under the circumstances stated in the 29th Para of the Proceedings of the Court of Wards, approves of their instructions to the Collector to place the Zemindar in possession of the Estate with the surplus funds in deposit."

603. A copy of the foregoing was transmitted to the Collector on the 5th May.

To the Chief Secy. to Govt.,
in Cons., 21st July 1834.

604. The following letter was addressed to the Chief Secretary to Government under date 21st July.

"I am directed by the Board of Revenue with reference to the Minutes of Consultation under date the 25th April last, to request that you will submit for the information and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Tinnevely, reporting that he has delivered over the Estates of Woorcaud and Yailoomaday to their respective owners, the former on the 25th April, and the latter on the 14th May last."

"With reference to Para 5 of the abovementioned Minutes of Consultation the Collector explains that the Zemindar of Woorcaud having made up the sum of Rupees 3,811-5-10, which had been reported to be the amount of assets that remained in favor of that Estate to meet the arrears of Rupees 12,780-2-1 outstanding against it on account of Peshcush up to 31st October last, there is no asset whatever now remaining to meet any part of the remaining balance of Peshcush amounting to Rupees 8,968-11-3 which the Board in their Proceedings of the 3rd March last recommended should be remitted."

"The sum of 3,811-5-10 was the amount of recoverable arrears due by the Ryots as follows:—

"Old arrears	2,684	15	6
"Arrears of Fusly 1242	1,126	6	4
	<u>3,811</u>	<u>5</u>	<u>10</u>

"Of this sum 762-15-3 was collected and the balance of 3,048-6-7 paid up by the Zemindar who will collect it from the Ryots. The Board accordingly recommend that the Collector may be now authorized to strike off the Peshcush Balance of 8,968-11-3 from the account."

605. The following order was passed by Government under date 5th August.

"On the above explanation the Governor in Council is pleased to authorize the balance of Peshcush Rupees (8,968-11-3) Eight thousand nine hundred and sixty eight, Annas eleven and Pice three standing against the Zemindary of Woorcaud to be written off to profit and loss."

606. A copy of the foregoing correspondence was transmitted to the Collector on the 11th August.

SUITS.

GANJAM.

SUIT FILED IN THE PROVINCIAL COURT BY PEETAMBRA DEO ONE OF THE SONS OF THE LATE VIZIANAGUR ZEMINDAR.

607. The following letter was addressed to Government under date 11th August.

"I am directed by the Board of Revenue to request that you will submit for the information and orders of the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam with its enclosures reporting the institution of a suit in the Provincial Court, by Petambra Deo one of the sons of the late Zemindar of Vizianagur against his elder brother Purseram Deo and the Collector and Sub Collector of Ganjam, for the establishment of his title to succeed to the Zemindary."

To the Chief Secy., in Cons.,
11th Augt. 1834.
4th in Cons., 21st July 1834.

"The correspondence which has passed on the subject with the exception of the letter to the Commissioner dated the 7th May 1833

From the Collr., 18th in Cons., 31st March 1828.
To the Chief Secy. to Govt., 10th in Cons., 10th April do.
From Government., 15th in Cons., 17th April 1828.
From the Collr., 22nd May in Cons., 2nd June 1828.
To do., 2nd in Cons., 2nd June 1828.
From do., 25th April, in Cons., 9th May 1831.
To do., 9th in Cons., 9th May 1831.
To do., 30th in Cons., 30th do. do.

"referred to in Para 2 of the Collector's letter
"now submitted and which is upon the records
"of Government is herewith forwarded for the
"information of the Right Honorable the Gover-
"nor in Council. The Board recommend that
"the accompanying revised answer may be

"substituted for that submitted by the Collector which they do not consider to be sufficiently
"full."

"The sanction of Government is requested for the necessary charges on account of stamp
"paper for the answer and other documents which it may be requisite to file in the case."

"The Plaintiff states as his grounds for including the Collector and Sub Collector among
"the Defendants in this case that it will appear that he has been
"prevented from having his right thro' the mistake of the Govern-
"ment and their Collector and Sub Collectors."

Draft of an answer.
Para 10.

"In reply the Collector begs to request the attention of the Court to the following circum-
"stances."

"The Zemindary of Vizianagur was taken under the charge of the Collector of Ganjam in

From the Board to Govt., 4th
in Cons., 4th Augt. 1825.
From Govt., 6th in Cons.,
22nd Augt. 1825.

From the Collr., 18th in Cons.,
31st March 1828.

To Govt., 10th in Cons., 10th
April 1823.

From do., 15th in Cons.,
17th April.

"1825 for a term of three years, at the express request of the late
"Zemindar and with the sanction of Government. The late Zemin-
"dar Chaitamah Deo having died within the abovementioned period
"of three years, (viz. on the 19th April 1828) leaving the Estate still
"in the hands of the Collector, it was not competent to him to ad-
"judicate upon the conflicting claims which the Plaintiff and his Elder
"brother the 1st defendant advanced to succeed to the possession of
"the Zemindary. In declining to do so the Collector was borne out
"by the orders of Government, grounded on the proceedings of the
"Sudr Adawlut under date 27th December 1821 in which it is stated that a Collector holding
"property under attachment would not be justified, in the case of the right to it being disputed,
"in delivering it up to either claimant without authority from a Court for so doing."

"The allowance which has been drawn by the 1st Defendant and for the refund of which
"the Plaintiff sues was granted originally to him in the life time and with the consent of the late
"Zemindar his father, from the surplus of the Estate and was continued to him under the ex-
"press orders of Government above quoted, in conformity with which the Zemindary was re-
"tained in the Collector's hands."

"Under these circumstances the Collector conceives that neither himself nor the 3rd
"defendant are properly included as defendants in this suit, and he therefore prays that the
"Plaint as concerns himself and the Sub Collector may be dismissed."

In Cons., 18th Augt. 1834.

608. The following order was passed by Government under
date 15th August.

"The Governor in Council approves of the answer proposed by the Board of Revenue to be
"filed on behalf of the Collector and Sub Collector in the suit instituted by Peetambara Deo for
"the establishment of his title to the Zemindary of Vizianagur, and authorizes the Collector to
"make such disbursements as may be necessary in defending the suit so far as he and the Sub-
"Collector are concerned, from the public Treasury."

609. A copy of the foregoing correspondence was transmitted to the Collector on the 18th
August.

SALEM.

REGARDING A PROSECUTION FOR THE FORFEITURE OF THE NAMCUL MOOTAH.

To the Chief Secy. to Go-
vernment, In Cons., 31st March
1834.

610. Under date 31st March we forwarded the following letter
to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will lay before the Right
In Cons., 10th March 1834. "Honorable the Governor in Council, the accompanying letter, dated
"the 1st instant, from the Principal Collector of Salem, relative to

"the forfeiture of the Mootah of Namcul. On the question of collusion in the sale of this Moo-
"tah between the Mootahdar Vencataram Reddy and Manika Moodely the ostensible purchaser
"of it, there seems to be no doubt. The Provincial Court as reported to Government in Mr.

In Cons., 25th March 1833. "Secretary Bannerman's letter of the 25th March last having given a
"decided opinion to such effect."

"This Mootah was put up to sale in June 1822 for an arrear of Rupees 5,167-2-1 and was

2nd Para of Mr. Secy.
Clarke's letter, 28th Oct. 1822,
in Cons., 23th October 1822.

In Cons., 25th July 1822.

"sold to Manika Moodely for Rupees 20,500 but he was not registered
"as proprietor till July 1823. On the 18th July 1822 the Collector
"reported circumstances connected with the sale of this Estate which
"in the Board's opinion shewed clearly that the sale had been a mere
"fraudulent transfer such as would render the sale invalid under the
"provisions of the Regulations and they directed the Collector therefore to ascertain whether
"the evidence of the facts stated by him was sufficiently clear to en-
"able him to proceed to the forfeiture of the Mootah. The Collector
"reported on the subject on the 23rd May 1823 and on the 29th of
"the same month the Board directed that Maunika Moodely should
"be put in immediate possession, on which occasion they observed
"that "amidst the conflicting evidence of which so great a mass has been recorded there appears
"abundance to authorize and in truth to require the forming this conclusion that Maunika
"Moodelly purchased the Mootah on his own account. If this judgment should be erroneous a
"short time will produce abundant proof of what at present is certainly not established, the
"collusiveness of the sale transaction. On the 22nd May 1829 the
"Sub Collector in charge forwarded copy of a motion that had been
"made unknown to the Board on the 21st November 1828 to the Provincial Court Southern
"Division by Mr. Cockburn the Collector in a suit that had been filed against Maunika Moodelly
"and three others by Nullapah Reddy, for the recovery of the Mootah on the ground of it's
"having been sold to him for Rupees 35,000. The object of Mr. Cockburn's motion was to become
"a party to the suit on behalf of Government in order to obtain the forfeiture of the Estate on
"the ground of a collusive sale having taken place between Vencata-
"ram Reddy and Maunika Moodelly. This motion had been made
"by Mr. Cockburn in his official capacity without the authority of
"the Board. The Provincial Court say in their Decree in regard to this motion that after much
"discussion whether the Collector had or had not authority to prefer the claim during the trial
"of his suit it was ultimately abandoned by order of the Board of Revenue. They however
"instructed the Acting Collector in charge not to pursue the business
"further but to wait the issue of the suit between Nullapahreddy and
"Maunika Moodelly and the other Defendants. The issue was, as
"will be in the recollection of Government, that the Provincial Court decreed the Estate in favor

25th July 1822, In Cons.,
25th do.

In Cons., 29th May 1823.

In Cons., 1st June 1829.

Under Sec. 17 and 18 of
Regulation 26 of 1802.

1st June 1829, In Cons., 1st
do.

"of Nullapahreddy, and ordered the registry of the same to be made in his name and expressed
"at the same time after a consideration of the evidence and circumstances of the whole trans-
"action their opinion "that the purchase of the Namcul Mootah by Maunika Moodelly was en-
"tirely collusive." But the Sudr Court in the appeal that followed this decision considering
"the Provincial Court's touching the question of collusiveness in the sale as irrelevant as not
"having been before them, reversed this decision. In their decree the Sudr Court put aside
"the question of collusion and confined their view of the transaction to the simple question as
"to the sale or otherwise of the Estate by Maunika Moodelly to Nullapah reddy. By their
"judgment as before stated possession was decreed to Maunika Moodelly."

"Copy of the Sudr Court's Decree was sent to the Principal Collector on the 8th of April
8th in Cons., 8th April 1833. "last, and his opinion asked as to the advisableness of instituting a
"suit on the part of Government for the forfeiture of the Estate. The
"Principal Collector in reply adverted to the opinion expressed by
"the Board in their letter of the 28th October 1822. "That it would
"be a harsh measure to proceed to a forfeiture of this estate when
"there was no intention of defrauding the Government or of doing any injustice whatever.
"If the sale was resorted to as the only means by which the proprietor thought he could obtain
"the just value of his property the sale though not strictly legal according to the letter of the
"Regulation was not such an one as it was the intention of the legislature to visit with the for-
"feiture".

"In this opinion Mr. Orr concurs, and although he does not doubt the collusive purchase
1st in Cons., 10th March 1834. "by Maunika Moodelly is not disposed to recommend that any mea-
"sures should be taken for the forfeiture to Government of the Moo-
"tah in question. But the Board having fully reconsidered the case,
"are inclined to view the question in a different light to what it appeared to them when their
"former opinion was given, and agreeing as they do with the Provincial Court in the opinion
"that the sale was a collusive and fraudulent transaction, they think that the forfeiture of the
"Estate is called for as the only means left of placing it in the power of Government should it
"think fit to restore it to Vencataram reddy and to oust Manika Moodelly from property the
"possession of which he has obtained by a deceitful proceeding towards the Mootadar. Ven-
"cataramreddy has evidently been made the dupe of his own measure, and though the step he
"took to relieve himself and his property of the incumbrances which he found to exist on his
"coming into possession of it was illegal and unjustifiable, still it was not perhaps such an offence
"as to call for so severe a penalty as that of forfeiture. It is evident to the Board that Manika
"Moodelly was only a nominal purchaser that he was put forward to purchase the Estate on
"behalf of the Mootadar. Manika Moodelly however pretends that he was the actual and not
"the nominal purchaser, and the sale of it by him to Nullapah reddy has been set aside by the
"Decree of the Sudr Udalut. The effect of non forfeiture of the Mootah will be to confirm
"possession of it on Manika Moodelly who would appear to have obtained it by deceitful
"conduct to the Mootadar. The estate will thus be lost to Vencataram reddy which will to him
"be tantamount to forfeiture. On the other hand if the Estate be forfeited, the Government
"have the power should they think fit to restore it to him, and under such a view of the case,
"the Board are of opinion that circumstances call for a course of proceeding which is the only
"means left to shew to Maunika Moodelly that his perfidious conduct will not reap the benefit
"which he anticipated from it."

"The Board therefore beg to recommend on the opinion already expressed by the Provincial
"Court in their Decree, that the Principal Collector of Salem be authorized to file a suit in the
"Provincial Court for the forfeiture of the Namcul Estate under the provisions of Section XVIII
"Regulation XXVI of 1802."

In Cons., 5th May 1834.

611. In reply we were furnished with the following extract
from the Minutes of Consultation under date the 29th April 1834.

"Believing that Manika Moodelly became the purchaser of the Namkul Mootah when it was
"sold for arrears in 1822, in collusion with the Mootadar Vencataram
Minutes of Consultation, 29th April 1834. "reddy and on his behalf, the Board of Revenue recommend that an
"action shall be commenced to procure the forfeiture of the Mootah
"to Government under Section XVIII Regulation XXVI of 1802. They do not make this
"recommendation however with the view of punishing Vencataramreddy for his transgression
"of the law for they seem to be of opinion that in the event of a judgment of forfeiture being
"passed the Mootah should be restored to him, but in order to prevent Manika Moodelly, who
"they think has deceived his principal and betrayed his interest, from securing the possession
"of the Mootah to himself and thus reaping the benefit he anticipated from his treachery."

"Having attentively considered the circumstances of this case the Governor in Council does
"not concur in the view which the Board of Revenue have taken of it."

"If the purchase by Manika Moodelly was collusive Venkataram Reddy must have been guilty
"of fraud, and the very species of fraud which the provisions of Section XVIII Regulation XXVI
"of 1802 were intended to punish. If Manika Moodelly has betrayed the trust reposed in him,
"and appropriated to himself the Mootah which he was employed to purchase for Vencataram
"Reddy and the latter has thus become the dupe of his own fraud, there does not appear to be
"reason for the Government to interfere on his behalf and to secure for him the very object of
"his collusive dealing with Manika Moodelly."

"On the whole the Governor in Council does not consider it advisable to institute a prosecu-
"tion for the forfeiture of the Mootah."

612. A copy of the foregoing correspondence was transmitted to the Principal Collector
on the 31st July.

TANJORE.

SUIT FILED IN THE PROVINCIAL COURT BY VENCATAROW.

613. The following letter was addressed to Government under date 31st March.

"I am directed by the Board of Revenue to request you will submit for the orders of the
"Governor in Council, the accompanying letter and its enclosure
To the Chief Secy. to Govt., In Cons., 31st March 1834. "from the Principal Collector of Tanjore, forwarding a Memorandum
"of the points required by the Provincial Court to be proved in
10th in Cons., 20th March 1834. "Original Suit No. 5 of 1833 Dewan Vencatrow versus the Govern-
"ment, for the recovery of the village of Perowalendum the sale of
"which for arrears of revenue was annulled and the village restored to the original Proprietors."

POINTS.

1st. It is admitted by the Defendant
that the Village, the subject of litigation,
was sold by the Collector and purchased by
the Plaintiff, and that it was subsequently
annulled and the Village restored to the

"This 1st part to be proved is inserted
"in the Margin, and Mr. Kindersley confesses
"himself at a loss to produce the required
"evidence. Adverting to the correspondence
"which has taken place on this subject, it

original Proprietor by the order of Government. It remains therefore to be proved by the Collector for the Government, that there were grounds in *equity* and *Law* for cancelling the sale and depriving the Plaintiff of possession of property which he had enjoyed for a period of years, on which he had laid out a considerable sum of money and which he had greatly improved both to his own advantage and that of the Government and lastly which he had purchased on the faith of the Collector who represented the Government.

In Cons., 28th Oct. 1830.

"will be in the recollection of Government, that the Sudr Court have declared Regulation XXVI 1802 to be inapplicable to Districts not permanently settled. This enactment, which by Section V requires the confirmation of the sale of land by the Board of Revenue, was the broad ground upon which the sale of Peroovalendan and the other Villages in Tanjore were annulled. The Government in the Minutes of Consultation of the 21st October 1830 recorded their dissent to the construction which the Sudr Court had given to the provision of Regulation XXVI 1802, and on such ground declined to revoke their previous order of July 1826 for the annulment of the sales. Although this Regulation has been omitted

"in the pleadings as one ground of the course which was adopted, the Board are inclined to think that Section V Regulation XXVI which requires the sale to be made under the authority of the Board of Revenue, which was wanting in this case; should be filed as one ground on which the annulment of the sale proceeded. The Government and the Sudr Udawlut being at issue upon the construction of this Regulation, and the Collector under whom the sale of land for arrears of revenue first commenced being of opinion that it was applicable, and under such an impression having repeatedly published it in the District, it seems to be open to doubt whether the Sudr Court's opinion may not be erroneous, and the Board would here observe that in such a case as the present, Regulation XXII 1802 does not make the Sudr Court's construction of the Regulation final and conclusive. That Regulation is limited to constructions of Regulations in particular specified cases, those of difference of opinion between Zillah Judges and Magistrates, with the Courts of appeal and Circuit, and the Board believe it has been ruled by the Sudr Court at a former period to be not applicable to a Collector on the question of a construction of the Regulations. In the present case, therefore, the Sudr Court's opinion cannot under Regulation XXII 1802 be considered binding and conclusive, and although there does not appear to be a prospect of any immediate advantage by filing the particular provisions of the Regulation which applies to the case, still the Board are inclined to think it can be no disadvantage to the cause of Government and may prove ultimately a benefit, and the Board would recommend therefore that it should be filed. On this point also they think that para 5 of Mr. Wallace's letter to the Board of Revenue dated 16th January 1813 should be also filed as hereunder quoted."

Extract from a letter from the Collr. of Tanjore to the Board of Revenue, 16th Jan'y. 1831. Para 5, in Cons., 8th Feby.

"I think it proper here to state that all purchase of land exposed for public sale has been repeatedly and publicly prohibited to the public servants and that the Provisions of Regulation XXVI of 1802 on that subject have more than once been published throughout the Province."

"At the same time it would not be advisable to rely much on this ground of defence, and supposing it therefore to prove ultimately ineffectual, the Board will proceed to consider the other grounds which may be urged in evidence in justification of the course which has been pursued by Government."

"Vencat Row relies upon the circumstance of there being no existing Regulation applicable to unsettled Districts which requires the authority of the Board to render valid a sale of land

"for arrears of revenue, and that the established usage of the District had conferred an authority on the Collector to make such sales without their sanction. But it is to be observed that even if usage had given the power to sell land to the Collector, usage could never take away the authority inherent in the nature and constitution of Government to disapprove or annul the acts of their subordinate Officers where the provisions of the existing Regulations did not bind the Government to approve and confirm. It is no reason because such sales were not actually annulled by the Board or Government in previous years, that they should be considered as not having had the power to annul them if they had seen reason to do so."

"The Board think that it will be advisable on this point to file the Extract marked A from the Minutes of Consultation under date the 21st October 1830, and in support of the opinion that the Government inherently possess the legal right where not bound by the provisions of the existing Regulations, the Board think it would be right to file that part of the preamble of Bengal Regulation I of 1821 alluded to in the Minute of Consultation above referred to, which the Board have extracted and marked A."

"As regards the point of equity, the Board think it will be sufficient to file the Extracts severally marked B. These papers will shew that the greatest injustice had been done to the Meerasedars by the sale of their Village, and that it was consonant to equity to undo the wrong which had been committed. As regards Vencat Row personally the annulment of the sale was not unjust inasmuch as the Government had authorized the repayment to him of the purchase money and they had never declined to make good to him any bonâ-fide outlay he might have made in the improvement of the Village. That this offer of repayment was made to him the Principal Collector will of course be able to prove either by oral, or documentary proof, and if necessary, perhaps by both."

2nd. The Defendant must produce authority and orders of Government for annulling the sale and restoring the Village to the original Proprietor.

In Cons., 28th Oct. 1830.

"As regards the second point the Principal Collector proposes to file the Board's letter of the 28th October 1830 with the letter of Government to the Board of the 21st October 1830 and its enclosures. The propriety of filing all those papers appears to the Board questionable, and they think it will be sufficient to file such parts only as apply to the particular point requiring to be proved. It will be sufficient

In Cons., 19th June 1826.

"they think to file the extracts severally marked C with the Statement B alluded to in the Extract from the Board's Proceedings of the 19th June 1826."

3rd. The Defendant has stated in his answer that the Collector was prohibited from making sales of Villages for arrears of revenue. He will therefore shew that no sales took place, but if any did take place, if they were confirmed, and why so confirmed.

In Dy. Cons., 5th July 1819.

In Cons., 25th June 1818.

In Cons., 19th June 1826.

"As regards the 3rd point it appears to the Board that it will be necessary as relates to the prohibition to sell lands to file the Extract from the General letter from the Court of Directors para 52 to 70 with Board's letter of the 1st July 1819 forwarding them to the Principal Collector, and to file also para 46 of the Board's Proceedings of the 25th June 1818. In reference to the latter part of this point the Board think that as suggested by Mr. Kindersley the first part of para 68 as also the Extract from the Board's Proceedings dated the 19th June 1826 marked D might be filed with advantage."

4th. Defendant must shew if no sales took place what is the undeviating practice for realizing arrears.

5th. Defendant has stated that the statement of arrears was exaggerated this he must be prepared to prove, and how, when arrears occur under sequestration those arrears are recovered or adjusted.

6th. He will shew whether the balance for Fusly 1211 and 12 formed a part of the arrears due for which the Village was sold, and the order for writing off. Also whether the present is the only instance where the proprietors have been held answerable for arrears occurring while the Villages are under sequestration for balances of revenue.

7th. Prove whether the Board of Revenue did at any previous period cancel the sale of Villages because not done by their authority.

"been vested with the power to annul them had the circumstances of the sale been such as to call for the adoption of such a measure, and they think that this consideration should be urged on the Court by the Principal Collector."

8th. Shew a Statement of the Bariez and payment of the original proprietors antecedent to the sale; the payment made by Plaintiff when the Village was in his possession, and what has been since annually paid after the sale was cancelled.

9th. Prove the collusion between the Plaintiff and the Servants of the Collector's Cutcherry and with Goondapundit or late She-ristadar.

"They are the best, and the proper witnesses to this point, and it will be for the Principal Collector to ascertain who among them is best acquainted with the secret transactions between

11th. Prove the underhand contrivances.

10th. Prove the interest of Goondoopundit or in the adopted son of Narahurry Row.

"Dewan Vencat Row, for although the adoption of Kistna Row by Narahurry Row excluded him from the inheritance of any portion of Goondoo Pundit's property and dissolved in the eye

"On the 4th point it is unnecessary as Mr. Kindersley observes to enter, as sales of land had in fact been made."

"On the 5th point Mr. Kindersley proposes to file the statement submitted to the Board the 31st August 1819. The Board think he should also file the several Extracts marked E; and the same documents are applicable to the 6th point."

"In regard to the 7th point the Board are of opinion that as before remarked, their not having at any previous period cancelled the sale of Villages because not done by their authority, is no evidence of their not having

"Point No. 8 requires no remark."

"The Board are of opinion that this can only be proved by the original Merassidars to whom the Village was restored and several of whom asserted in their Petitions to Government that there had been collusion in the sale.

"Vencat Row, and the Collector's Servants which brought about the sale of the Village. The same remark applies to Point No. 11."

"As regards No. 10 the Board think it will be sufficient to produce evidence of the relationship of the families of Goondoopundit and

"of the law the natural tie between them of Father and Son, it surely cannot be averred that morally considered the bond of family connection and interest was severed by his adoption into another family, in other words, that Goondoo Pundit would by such adoption cease to take a concern and interest in his son although he could not legally be heir to his property, and this family interest in him was connected with Dewan Vencat Row by Kistna Row's marriage with his Daughter."

12th. Shew cases wherein Government have been prosecuted on account of sales.

"The last point required is to adduce cases wherein Government have been prosecuted on account of sales, and the Principal Collector states that he is unable to furnish any such instance. The Board for the sake of easier reference beg leave to submit copies of the Extracts alluded to in this letter marked alphabetically with reference to the several points which the production of them in Court is intended to establish."

"As the period fixed by the Provincial Court will expire on the 7th Proximo, the Board have directed the Principal Collector to move the Court for an extension of one Month."

614. In reply the following letter was received from Government under date 29th April.

"I am directed to acknowledge the receipt of your Acting Secretary's letter dated the 31st Ultimo, and to transmit to you herewith a Draft of a Motion which the Governor in Council thinks should be filed in the Provincial Court in the Suit of Vencat Row versus the Principal Collector of Tanjore, with reference to the proceedings of that Court dated the 19th February last."

"You will observe that the documents which the Governor in Council desires to be filed on each point which requires to be noticed are specified in the Margin."

"The Governor in Council does not consider it advisable to enter into an argument as to the construction of Regulation XXVI of 1802 on this occasion."

"With reference to the 12th Para of your Secretary's letter the Governor in Council observes that the Meerassidars are so directly interested in the issue of the suit that their evidence would be liable to exception. The collusion charged to have been practised hardly admits of direct proof. In this as in almost all similar cases it must be matter of inference. It is not likely that the Meerassidars can produce evidence of secret transactions between the Plaintiff and the Collector's Servants, but the Principal Collector should ascertain the point, and if any such evidence is forthcoming he will of course produce it."

MOTION ON THE PART OF THE DEFENDANT.

"The Defendant submits that the evidence to be adduced on the 5th and 6th points will be sufficient to show that there were grounds in law and equity for cancelling the sale of the village which is the subject of litigation. Documents will be produced to prove a virtual prohibition of the sale of lands for arrears of revenue accumulated under circumstances such as those of the case in question. The Defendant submits that it is unnecessary in support of his argument to prove that no sales whatever took place or were confirmed under any circumstances. He maintains that any sale made by the sole authority of the Collector was liable to be annulled by the Board of Revenue upon cause shown, and that it is a sufficient cause that it had been made

1st Point.

3rd, 4th and 7th Points.

The Pl. Collector will file Extract General Letter from the Honorable Court, dated 22nd May 1818. Para 70.

Board's letter to the Collr., 1st in Dy. Cons., 5th July 1819.

Do. Proceedings, in Cons., 25th June 1818. Para 46.

"contrary to general instructions furnished to the Collector. It is not necessary in order to prove the existence of the power of the Board of Revenue to cancel sales made without their authority or disapproved by them, to shew that it has been actually exercised. The provisions of Regulation I and II of 1803 which describe the relative power and duties of the Board of Revenue and Collectors clearly vest in the Board a controlling power over Collectors in all their proceedings, which unquestionably involves the power of annulling any act done by them. The same power must be considered as inherent in the Government where there is no law to the contrary. The question for the Court to determine in this case is whether the Board of Revenue and the Government are legally bound to recognize and confirm a sale of land for arrears of revenue, made by a Collector without sanction under circumstances which in their opinion did not warrant the sale, and are consequently precluded from restoring the land sold to the parties whom they consider to have been unjustly dispossessed."

"The Defendant with reference to the Court's remarks on the first point will* prove that

*The Principal Collector will furnish the necessary proof.

"Government offered to repay to the Plaintiff the purchase money received from him, and he affirms that Government have never declined or evinced an unwillingness to give a liberal consideration

"to any just claims he might be able to establish on account of Money laid out on the improvement of the land in question."

2nd Point.

The Pl. Collector will file Extract Proceedings, Board of Revenue, in Cons., 19th June 1826. Para 68.

Extract Letter from Govt., 11th in Dy. Cons., 20th July 1826. Para 15.

Extract Minutes of Cons., 21st in Cons., 28th October 1830. Last para.

5th and 6th Points.

The Pl. Collector will file Paras. 26 and 27, Board's Proceedings, dated 8th in Cons., 8th August 1825 with a certified Statement of the arrears similar to that entered in para 26.

*Letter from the Board to the Pl. Collector of Tanjore, dated 9th in Cons., 9th Augt. 1821.

Board's Proceedings, dated 8th in Cons., 8th August 1825. Paras 35 and 38.

Do. 5th in Cons., 5th August 1816. Para 24.

Letter from Government, 11th July 1826. Para 9.

In Dy. Cons., 20th

5th Point.

"The collusion between the Plaintiff and the Servants of the Collector's Cutcherry and the underhand contrivances, are matters of inference from the circumstances set forth in the answer."

10th. "The interest of Goondapundit in the adopted son of Narrahurry
The Principal Collector will furnish the necessary proof.
"Row is matter of inference from the relationship between them,
"which will be proved."

12th. "The Defendant submits that this is not a point upon which
"evidence should be required from him."

615. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 30th April with the necessary instructions on the subject."

SUIT FILED AGAINST THE PRINCIPAL COLLECTOR BY SOOBBYEN LATE A REVENUE
PESHCAR OF THE DISTRICT.

616. "The following letter was addressed to Government under date 10th March.

"I am directed by the Board of Revenue to request you will submit for the consideration

"and orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Tanjore dated 26th
To the Chief Secy., in Cons., 10th March 1834.
In Cons., 10th March 1834. "Ultimo, transmitting copy of the plaint in a suit filed against him
"by Soobbyen, late a Revenue Peshcar of the District, and of the
"answer which he proposes to file."

"The Board cannot recommend that sanction be granted for conducting the defence on the public account as requested by Mr. Kindersley. The origin of the suit is owing to the levy of Rupees 337-14-0 against the Plaintiff as the difference of reconstructing a bridge that had been badly put together under the superintendence and responsibility of the Plaintiff as Peshcar. The amount was recovered from him as from a Revenue Defaulter, the Board are of opinion that if as appears to be considered by Mr. Kindersley there had been a fraudulent misappropriation of the public money in the construction of this bridge by the Peshcar he ought to have been proceeded against as a Revenue Servant for the fraud practised on the occasion in question under the provisions of Regulation IX of 1822, but having been on the contrary treated as a Revenue Defaulter there has been on the part of the Principal Collector a breach of the Regulations that cannot be sustained and to go into the Zillah Court under such circumstances would be to incur not only a needless expense, but certainty of defeat, the Board therefore think it advisable rather, that the Government should authorize the original sum taken from the Plaintiff to be restored to him, and the matter compromised."

"Should the Government concur in the view which the Board have taken of the case, they beg permission to instruct the Principal Collector to compromise the affair on the terms here proposed."

617. The following order was passed by Government under date
In Cons., 27th March 1834. 25th March.

“The Governor in Council concurs in the opinion of the Board of Revenue upon this case and authorizes the sum levied from the complainant, and carried to the public account, to be repaid to him leaving it to the Principal Collector to settle with him on his own behalf with respect to the remainder of his claim.”

“It appears to the Governor in Council that the complainant will still be liable to an action in the Zillah Court for the loss caused by his fraudulent conduct and he thinks he ought to be prosecuted accordingly if the Principal Collector is of opinion that he can satisfy the Court of his responsibility.”

618. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 27th March.

TRICHINOPOLY.

SUIT FILED IN THE ZILLAH COURT OF COMBACONUM AGAINST THE COLLECTOR BY ONE
TREVENGADAM PILLAY.

To the Chief Secy., In
Cons., 21st July 1834. 619. The following letter was addressed to Government under
date 21st July.

“I am directed by the Board of Revenue to request that you will submit for the orders of
10th in Cons., 21st July 1834. “the Right Hon’ble the Governor in Council the accompanying letter
“from the Acting Collector of Trichinopoly enclosing Copy of a plaint
“filed in the Zillah Court at Combaconum by one Trevengadam Pillay, against the Collector of
“Trichinopoly, the Head Assistant and a ryot named Moottooveloideempillay, together with a
“draft of the answer which he proposes to put in.”

“The Plaintiff sues for the recovery of certain Malgoozary lands and its produce, of which
“he asserts that he has been improperly deprived, amounting to Rupees 1,084-6-0.”

“The Board are of opinion that the circumstances set forth in the answer which the Acting
“Collector proposes to file, are if supported by proof fully sufficient to justify the proceedings
“of the defendants in the case, and they accordingly beg to recommend that the sanction of
“Government may be granted for defending the suit at the public cost.”

In Cons., 4th August 1834. 620. The following order was passed by Government under
date 1st August.

“The Governor in Council authorizes the Collector of Trichinopoly to defend the suit allud-
“ed to in the above letter, at the public expense in the first instance, but will determine
“whether the costs (if any be adjudged against the Revenue Officers,) shall ultimately be borne
“by them or by the Government when a copy of the decree shall be laid before him.”

621. A Copy of the foregoing correspondence was transmitted to the Collector on the 4th
August.

MADURA.

REFUND OF THE PURCHASE MONEY OF A HOUSE WHICH WAS SOLD FOR THE RECOVERY OF ARREARS
OF REVENUE AND CARRIED TO THE CREDIT OF GOVERNMENT BUT THE SALE OF WHICH HAS
BEEN SET ASIDE BY A DECREE OF THE PROVINCIAL COURT.

622. The following letter was addressed to Government under date 1st May.

“I am directed by the Board of Revenue to request that you will submit for the orders of
“the Right Honorable the Governor in Council the accompanying
To the Chief Secy., in
Cons., 1st May 1834. “letter from the Principal Collector of Madura, soliciting sanction
11th in Cons., 21st April 1834. “for refunding a sum of Rupees 203-12-0, being the amount of the
“purchase money of a house which was sold for the recovery of arrears of revenue and carried
“to the credit of Government, but the sale of which has been set aside by a decree of the Pro-
“vincial Court of the Southern Division.”

“It appears from Mr. Viveash’s letter of the 15th December 1833 which together with the
“correspondence which has passed upon the
From the Pl. Collector of Canara, 15th in Cons., 30th
December 1833. “subject subsequently is herewith submitted for
To the Acting Pl. Collector of Madura, 30th in Cons., “the information of the Right Honorable the
30th December 1833. “Governor in Council that the house in question
From do., 7th in Cons., 17th February 1834. “is the property of the son of a person who
To do., 17th in Cons., do. do. “stood security for the Betel renter of Salaven-
To Mr. H. Viveash, 17th do. do. “dam and Paulamoodoo in the Madura District for Fusly 1238, and was sold by the Tahsildar,
In Cons., 17th do. do. “under orders of the Principal Collector for the recovery of arrears due by the renter at the
“close of the Fusly under the impression that it was joint property belonging equally to the
“father and son.”

“The proceeding was confirmed by the Zillah Court, but the son having preferred an
“appeal, and proved to the satisfaction of the Provincial Court that the house was his undivided
“property and that he was not answerable for the arrears due by the party for whom his father
“stood security, the Provincial Court have ordered the restitution of the property. The sale has
“consequently been annulled and the Board recommend that the Collector may receive autho-
“rity for refunding to the purchaser, the sum of Rupees 203-12-0 being the amount for which
“the property was sold which has been carried to the account of Government. The Costs
“of the suit have been defrayed by the late Principal Collector Mr. Viveash.”

623. In reply the Governor in Council under date 9th May sanctioned the refund of
Rupees (203-12) two hundred and three and annas twelve by the
In Cons., 12th May 1834. Principal Collector of Madura.

624. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 12th May.

MALABAR.

SUITS FILED IN THE AUXILIARY COURT OF TELlichERRY AGAINST THE LATE PRINCIPAL COLLECTOR MR. HUDLESTON.

625. The following letter was addressed to Government under date 16th October.

"I am directed by the Board of Revenue to request that you will submit for the orders of

"the Right Honorable the Governor in Council the accompanying

To the Chief Secy., in Cons.,
16th October 1834.
24th September, in Cons.,
9th October 1834.

"letter from the Principal Collector of Malabar, enclosing copies of

"two plaints (and the answers thereto) filed in the Auxiliary Court

"of Tellicherry against the late Collector Mr. Hudleston; the first by one Kelotekadry Cootty

"for the recovery of an alleged balance of Rupees 27-10-5 on account of stones which he con-

"tracted to supply to Government for the construction of a bridge and the latter, by his rela-

"tions for the release of certain property attached in consequence of an alleged failure on the

"part of the said Kelotekadry Cootty in the due performance of the abovementioned contract."

"The Board recommend that the defence of these suits may be conducted at the public expense."

"With reference to the remark contained in the 3rd Para of Mr. Clementson's letter, the

In Cons., 28th April 1831.

"Board observe that Mr. Hudleston was not made acquainted with,

"the opinion of the Sudr Adawlut forwarded to the Board with Mr.

"Chamier's letter of the 22nd April 1831, regarding the course to be pursued in cases of breach

"of contract similar to that which occasioned the proceedings complained of by Kelotekadry

"Cootty's relations in the second of these suits."

626. The following order was passed by Government under date

In Cons., 10th Novr. 1834.

7th November.

"The Governor in Council is pleased to authorize the Principal Collector of Malabar to continue the defence of the first suit reported in the above letter, in which the interest of Government appears to be concerned, at the public expense."

"In the second suit as the proceedings complained of was not warranted by the Regulations the Governor in Council cannot authorize the interference of the Principal Collector on behalf of Government."

627. A Copy of the foregoing correspondence was transmitted to the Principal Collector on the 10th November.

GENERAL HEADS.

GENERAL STATEMENT OF EXTRA REVENUE FOR FUSLY 1242.

628. The following Letter was addressed to Government under date 29th September.

"I am directed by the Board of Revenue to request that you will submit for the information

To the Chief Secy., in Cons.,
29th September 1834.
Vide Enclosure, in Cons.,
29th Sept. 1834.

"of the Right Honorable the Governor in Council the accompanying

"General Statement shewing the amount of Gross Collections, Charges,

"and Net revenue on account of the different branches of Extra

"revenue in each of the provinces under this Presidency for Fuslies 1241 and 1242

"respectively."

"From the following Abstract Statement it appears that there was a decrease in Fusly 1242 in the Net revenue derived from every source of Extra revenue excepting Tobacco, in which there was an increase of Rupees 31,565-1-5, the Net decrease from all sources being Rupees 11,75,574-15-11."

	GROSS REVENUE.					
	Fusly 1241.			Fusly 1242.		
	Rs.	A.	P.	Rs.	A.	P.
				Purchase and Manufacture ...	4,46,878	3 5
				Superintendence..	2,98,838	1 9
Salt...	38,19,105	9 3		35,08,431	7 2	7,45,717 3 2
Deduct Charges of Manufacture and Purchase ...	4,46,878	3 5		3,81,456	11 4	4,46,878 3 5
	33,72,227	5 10		31,26,974	11 10	2,98,838 15 9
				Purchase		1,24,926 9 1
				Superintendence..		1,01,056 13 9
Tobacco	7,10,377	9 1		6,88,089	0 1	2,25,983 6 10
Deduct Charges of Purchase	1,24,926	9 1		1,16,605	15 2	1,24,926 9 1
	5,85,451	0 0		5,71,483	0 11	1,01,056 13 9
Land Customs ...	42,65,318	15 11		38,30,165	7 3	6,04,287 7 2
Sea Customs	6,43,582	6 3		5,32,071	4 0	1,58,613 2 1
Abkary	18,13,546	3 4		16,31,068	8 9	1,11,498 5 1
Sundry Small Farms and Licences	2,69,174	0 5		2,29,317	9 9	13,718 0 8
Stamps	4,23,385	6 8		4,01,457	15 1	51,328 1 11
Moturpha	11,79,916	5 10		10,07,147	11 12	23,180 10 6
Total...	1,31,23,506	8 9		1,18,27,749	0 1	19,34,326 5 5
Grand Total after Deductions...	1,25,51,701	12 3		1,13,29,686	5 7	13,62,521 8 11

CHARGES.						NET REVENUE.																
Centage.			Fusly 1242.			Centage.			Fusly 1241.			Fusly 1242.			Increase.		Decrease.					
Rs.	A.		Rs.	A. P.		Rs.	A.		Rs.	A. P.		Rs.	A. P.		Rs.	A. P.						
11	11	3/16	3,81,456	11	4	10	13 15/16		30,73,388	6	1	28,00,159	7	6	...	...	2,73,228	14	7			
7	13	3/16	3,26,815	4	4	9	5 1/16															
19	8	6/16	7,08,271	15	8	20	3															
11	11	3/16	3,81,456	11	4	10	13 15/16															
7	13	3/16	3,26,815	4	4	9	5 1/16		4,84,394	2	3	5,15,959	3	8	31,565	1	5	...	...			
17	9	6/16	1,16,605	15	2	16	15 2/16															
14	3	9/16	55,523	13	3	8	1 2/16															
31	12	15/16	1,72,129	12	5	25	4/16															
17	9	6/16	1,16,605	15	2	16	15 2/16															
14	3	9/16	55,523	13	3	8	1 2/16		36,61,031	8	9	33,15,242	3	9	...	...	3,45,789	5	0			
14	2	10/16	5,14,923	3	6	13	7 1/16															
24	10	5/16	2,29,687	14	0	43	2 11/16					4,84,969	4	2	3,02,383	6	0	...	...	1,82,585	14	1
6	2	5/16	94,177	13	0	5	12 6/16					17,02,047	14	3	15,36,890	11	9	...	...	1,65,157	2	0
5	1	8/16	14,495	10	6	6	5 2/16					2,55,455	15	9	2,14,821	15	3	...	...	40,634	0	0
12	1	15/16	47,768	7	4	11	14 6/16					3,72,057	4	9	3,53,689	8	7	...	...	18,367	12	0
1	15	7/16	32,689	0	3	3	3 14/16					11,55,835	11	4	9,74,458	10	11	...	...	1,81,377	0	0
14	11	13/16	18,14,143	12	8	15	5 6/16		1,11,89,180	3	4	1,00,13,605	3	5	31,565	1	5	12,07,140	1	1		
10	13	10/16	13,16,031	2	2	11	10		Deduct Increase ...						31,565	1						
															Net Decrease ...		11,75,574	15	1			

Fusly 1242.
Charges purchase
and Manufacture.

	RS.	A.	P.
Salt ...	3,81,456	11	4
Tobacco ...	1,16,605	15	2
	4,98,062	10	6

Fusly 1241 Receipts ex- clusive of charges pur- chase ...	1,25,51,701	12	3
	1,13,29,686	5	7
	12,22,015	6	8
Fusly 1241...	1,31,23,506	8	9
" 1242...	1,18,27,749	0	1
	12,95,757	8	8

To the Chief Secy. to Govt.,
in Cons., 7th April 1834.

26th Feby., in Cons., 6th
March 1834.

Statement 1 and 2.	RS.	A.	P.
Deduct Draw- back ...	4,03,419	11	2
	1,847	0	0
	4,01,572	11	2
Charges ...	69,078	12	6
	3,32,493	14	8

"The Board recommend that sanction may be granted to the Superintendent for taking credit for the value of Stamp paper and Cadjans found to be deficient in his Office and reported to be deficient by Collectors, amounting to Rupees 10-2-0 the value of what has been found in excess having been as usual placed to his debit."

Statement 1.	Value.
Rolls.	RS. A. P.
Deficiency...	22 10 2 0
Excess ...	26 14 6 0

Statement 7.	RS.	A.	P.
Papers ...	563	5	0
Cadjans ...	23	8	0
	591	13	0

Statement 8.	RS.	A.	P.
Papers ...	2,745	12	0
Cadjans...	185	12	0
	2,911	8	0
	3,503	5	0

"The letters from the Superintendent of Stamps and the Sub-Treasurer, forwarding Statements prepared in their respective Offices of the quantity and value of paper, and Cadjans Stamp in the course of Fusly 1242 are herewith submitted for the information of Government. These Statements have been compared in this Office and found to correspond, the total amount being Rupees 2,34,659-0-0."

"The Gross receipts from all sources in Fusly 1242 exclusive of Charges of purchase and Manufacture of Salt and Tobacco amounts to Rupees 1,13,29,686-5-7. The Gross receipts inclusive of those charges was Rupees 1,18,27,749-0-1 being below the gross receipts of Fusly 1241, in the former case by Rupees 12,22,015-6-8 and in the latter by Rupees 12,95,757-8-8."

STAMP REVENUE FOR FUSLY 1242.

629. Under date 7th April we addressed the following letter to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit to the right Honorable the Governor in Council the accompanying letter from the Superintendent of Stamps, forwarding Statements shewing the amount of revenue derived from the sale of Stamp papers and Cadjans in Fusly 1242."

"The Gross collections from this source in the last Fusly amounted to Rupees 4,03,419-11-2 and exclusive of drawback to Rupees 4,01,572-11-2. The amount of Net revenue after deducting Charges was Rupees 3,32,493-14-8 being less by Rupees 22,429-0-9 than the Net revenue derived from the same source in Fusly 1241."

"The Board also recommend that sanction be granted for writing off the value of the Stamp papers and Cadjans found in the Stamp Office and returned by Collectors, which from being damaged and other causes have become unserviceable, amounting to Rupees 3,503-5-0 as shewn in the Margin."

630. The following order was passed by Government under date 15th April.

"The Governor in Council authorizes the Superintendent of Stamps to take credit for the value of Stamp paper and Cadjans found to be deficient in his Office and reported to be so by Collectors in fusly 1242 amounting to Rupees (10-2-0) Ten and Annas two."

"The Governor in Council also authorizes the Superintendent of Stamps to write off the value of Stamp paper and Cadjans reported to have become unserviceable from being damaged, and other causes, amounting to Rupees (3,503-5-0) Three thousand five hundred and three and Annas five."

631. A copy of the foregoing correspondence was transmitted to the Superintendent of Stamps on the 17th April.

RULES REGARDING THE COMMISSION ON LAND AND EXTRA REVENUE.

To the Chief Secy. to Govt.,
in Cons., 17th Novr. 1834.

632. The following letter was addressed to Government under date 17th November.

"With reference to Para 11 of the General letter from the Honorable the Court of Directors dated the 9th October 1833 and the orders of Government thereupon, I am directed by the Board of Revenue to submit the accompanying Rules which have been drawn up in communication with the Civil Auditor."

Modifications of the Rules passed 30th October 1812 regarding Commission on Extra Sources of Revenue.

Salt, Sayer and Abkary.
To Government, 23rd in Cons., 23rd Feby. 1826.
From Government, 3rd in Cons., 6th March 1826.
Para 9.
Should any change in the system of management of the Sayer Abkary on other Extra sources of Revenue cause unusual rise in the amount of the collection in the years which according to Rule 6, 7 are to be calculated in fixing the Standard Commission of a new Collector, the account of an equal number of years prior to the revenue being thus affected is to be added and the average struck on the whole."

"In Malabar and Canara all sources of Extra Revenue, Sayer, Salt, Abkary, Sea Customs and Tobacco, are to be included in the calculation for the standard Commission and the amount of the Standard is to be 1,500 Pagodas instead of 1,200."

Mohturpha.
To Govt., 23rd in Cons., 23rd Feby. 1826.
To do., 3rd in Cons., 3rd March do.
A Commission of 1 per Cent. on the Moturpha Revenue is allowed to the Collector distinct from all other source of Extra revenue and independent of the restriction imposed upon the Commission from such sources."

Sea Customs.
From Government, 24th in Cons., 26th April 1821.
A Commission on Sea Customs is allowed to Collectors and Head Assistants to be drawn at the same rate and in the same manner as on the other sources of Extra revenue in all Districts excepting Madras, Malabar and Canara."

From Govt., 2nd in Cons.,
8th Jany. 1827.
Do., 2nd in Cons., 5th Feby.
1827.
Do., 19th in Dy. Cons., 21st
Augt. 1828.

"Under special sanction the Principal Collector of Tanjore is allowed to draw the Commission on Sea Customs exempt from the restrictions of a Standard Commission."

"By Section X Regulation XIII of 1816 Collectors are authorized to receive a Commission of 5 per Cent. on the Gross revenue derived from the sale and distribution of Stamps."

From Govt., 24th Sept., in
Cons., 2nd Octr. 1817.

"An allowance of 5 per Cent. on the Gross Collection from Stamps to be distributed by the Collector among the Native Servants employed in selling them."

Tobacco.
From Govt., 27th Novr., in
Cons., 10th Decr. 1829. Para 3.

"The Collectors of Coimbatore and Malabar to share equally the amount of Commission on Tobacco."

Aqua Marine, Sandalwood,
&c.
From Government, 5th in
Cons., 11th Jany. 1821.

"The Revenue derived from Elephants' teeth, Sandalwood and Aqua Marine is to form a part of the Extra revenue of Coimbatore upon which the Collector draws a Commission."

Tripetty Offerings.
From Government, 18th in
Cons., 24th March 1828. Para 6.

"The Principal Collector of North Arcot is permitted to draw Commission on the Tripetty Offerings as an Extra source of revenue."

Factory.

"The Collector of South Arcot is entitled to draw a separate Commission on the recovery of old balances of the Factory at Cuddalore."

Commission to Collector and
Deputy Collector, Sea Customs.

From Govt., 29th Novr. Sea
Custom, Con. Diary, 14th Decr.
1819.

From Govt., 7th in Cons.,
13th Sept. 1830.

A Commission of 5 per Cent is allowed on the revenues derived from Sea Customs at Madras, 3 per Cent. to the Collector, $1\frac{1}{2}$ per Cent. to the Deputy $\frac{1}{2}$ per Cent to the Assistant.

Commission on Salt exported
to Bengal.

To Government, 10th Augt.
1818.

In Cons., 10th do.
From do., 8th in Cons., 17th
Sept. 1818.

The Standard amount of Commission on Extra revenue which the several Collectors are entitled to draw shall be calculated without reference to the Commission accruing from Salt exported to Bengal.

To Government, 10th in
Cons., 10th Augt. 1818.
From Govt., 8th in Cons., 17th
Sept. 1818.

"The Commission on Salt exported to Bengal is to be drawn distinct from the standard amount of Commission on extra revenue."

Collector of Madras, not en-
titled to Commission.

From Govt., 7th in Cons.,
13th Jany. 1834.
Court's letter dated 17th July
1833.

"The Commission rules do not apply to the Collector and Deputy Collector of Madras, those Officers not being entitled to draw any Commission."

Rules regarding the Commission to be drawn by Collectors on Estates under management.

From Government, 3rd in
Cons., 16th March 1820.

"Collectors in charge of Estates entitled to a Commission of $1\frac{1}{2}$ per Cent. on the net revenue of the Estate."

To Government, 2nd in Cons.,
2nd Sept. 1830.
Para 6.

"The net revenue upon which Commission is to be calculated is the revenue which remains after deducting all charges excepting the Company's Kist and the Zemindar's subsistence."

"The Commission to be paid subsequent to the payment of the Company's Kist, Zemindar's subsistence and all charges of collection."

Para 3 and Govt., letter 28th
Sept. 1830, in Cons., 30th do.

"Interest and arrears not to be considered a charge on the gross collection before the net revenue on which Commission is drawn is calculated, but the net revenue is to be computed with reference to the Accounts of the current year."

Minutes of Consultation, 25th
Novr. 1825.

From Govt., in Cons., 5th
Decr. 1825.

"If a portion of the Estate is farmed the Commission is to be proportionally diminished."

Ditto.

"The whole amount of Salary and Commission of a Collector of a Settled District must not exceed the maximum allowed to Collectors of unsettled Districts."

Minutes of Consultation, 22nd
March 1831.
In Cons., 28th do. Para 2.

"If circumstances should render excessive the Commission on Estates drawn by a Collector of an unsettled District, the Board to bring it to the notice of Government."

From Government, 3rd in
Cons., 16th March 1820.

"In the case of a Minor Estate Commission must not be drawn if the Court of Wards is not satisfied with the management of the Estate."

From Government to the
Civil Auditor, 17th July 1818.

"Collectors of *permanently settled* Districts are entitled to draw $1\frac{1}{2}$ per Cent. Commission on the revenue of any part of their Districts that may be under Aumany."

Circular, 16th in Cons., 16th
July 1829.

"Collectors are not authorized to appropriate the Commission without special sanction."

In Cons., 18th Decr. 1834.

633. The following order was passed by Government under date 12th December.

"The Governor in Council observes that the desire expressed by the Honorable Court of Directors in their despatch dated 27th May 1829 (Para 40) was that the modifications of the rules of 1812 for drawing Commission should be incorporated with the rules remaining in force and frame together into a regular whole, but what the Board of Revenue have now submitted are merely the modifications of the rules of 1812 and the additional rules since made. Resolved that the Board be required to combine these modifications and additions with the additional rules which remain in force, and submit the whole in a regular series, according to the directions of the Honorable Court."

"Resolved that the Civil Auditor be directed to furnish a Statement of the Commission drawn in the three years last passed as a supplement to those which appear have been already furnished from his Office to the Board of Revenue and which the Board will be pleased to lay before Government. The new Statement should include the Commission drawn under all the rules now in force."

634. The following letter was addressed to Government under date 24th November.

"I am directed by the Board of Revenue to request that you will submit for the orders of
To the Chief Secy. to Govt., in Cons., 24th Novr. 1834.
16th in Cons., 22nd August 1833.
Malabar, 15th in Cons., 27th March 1834.
Tinnevely, 1st in Cons., 17th April "
Madura, 19th in Cons., 31st March "
Coimbatore, 30th July do. 11th Augt. "
Cuddapah, 22nd March do. 3rd April "
Bellary, 9th in Cons., 13th Novr. "
S. D. Arcot, 3rd do. 14th July "
Chingleput, 21st do. 31st March "
Salem, 14th do. 26th June "

"the Right Honorable the Governor in Council
"the accompanying letter from the Accountant
"General desiring to be informed if any reason
"exists for the commencement of the Fusly year
"in the Districts noted in the Margin* being
"dated from the 13th July whilst all others date
"from the 12th July, and suggesting that if no
"cause exists for the practice one date should be
"fixed for all Collectorates in order to preserve
"uniformity in the Accounts."

"From the replies of the Collectors of the abovementioned Districts to the reference made
"to them on the subject, which are herewith submitted for the information of Government it
"would appear that there is no particular cause assignable for the commencement of the Fusly
"year from one date rather than the other, and as the Board do not anticipate any inconvenience
"from an alteration in the date, they recommend that the suggestion of the Accountant General
"may be adopted and that the Accounts of all Districts may be henceforward closed up to the
"11th July and the commencement of Fusly 1245 and succeeding Fuslies be dated from the
"12th of that Month."

635. In reply we were informed that the Governor in Council
2nd in Cons., 8th Decr. 1834. approved of the adjustment of dates proposed in the above letter to be
adopted from the commencement of Fusly 1245.

636. A copy of the foregoing correspondence was transmitted to the Principal Collectors of
Malabar, Madura, Coimbatore, Cuddapah, Bellary, South Arcot and Salem and to the Collectors
of Tinnevely and Chingleput on the 8th December.

RATE OF INTEREST CHARGED UPON ARREARS OF REVENUE.

637. The following letter was received from Government under date 2nd September.

"I am directed by the Governor in Council to call your attention
From the Off. Secy. to Govt., In Cons., 11th Sept. 1834.
Vide last General Report. Para 131.
"to the Extract from the Minutes of Consultation in this Depart-
"ment dated the 22nd November 1833 No. 1185, and to desire that
"the report therein required on the propriety and expediency of
"generally reducing the high rate of interest charged upon arrears
"of revenue according to Section VIII Regulation XXVII, may be furnished as soon as
"possible."

638. In reply we addressed the following letter to Government under date 18th September.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Elliott's letter
To the Chief Secy. to Govt., In Cons., 18th Sept. 1834.
In Cons., 11th Sept.
"of the 2nd Instant and to request that you will state for the in-
"formation of the Right Honorable the Governor in Council that
"upon mature consideration they are of opinion that there does not
"exist any necessity for lowering the rate of interest at present
"charged on arrears of revenue under the provisions of Section VIII Regulation XXVII of
"1802."

"The rate prescribed in the abovementioned Regulation is 12 per Cent. per Annum, which

Para 3.
In Dy. Cons., Novr. 1833.

"the Board were desired in the Minutes of Consultation dated the
"22nd November last to take into consideration the propriety and
"expediency of reducing" "so as to bring it more nearly to a level
"with the rate allowed on loans to Government." "Upon this point the Board observe that
"it is notorious that 12 per Cent. is the rate of interest usually charged in loan transactions
"between Natives, and that in many cases a considerably higher rate is charged. It is to be
"apprehended therefore that in the event of any reduction being made in the rate charged on
"arrears of revenue, landed proprietors even when possessed of means, would be tempted to
"withhold payment to the last moment, in order to reap the benefit of the higher interest
"obtainable in the Market, and thus much difficulty would be experienced in realizing the first
"dues of Government."

"The rate of interest chargeable on arrears of public revenue at this Presidency is the
"same as that which obtains in Bengal at the present day and is the rate fixed at the original
"Establishment of the Zemindary settlement. In the lower provinces of that Presidency, in
"addition to the 12 per Cent. interest prescribed by Regulation III 1794 and Section XXIII
"Regulation VII 1799 defaulting proprietors were liable under Regulation I of 1801 to pay-
"ment of a further penalty of 12 per Cent. in lieu of proceeding to an attachment of their
"Estates at the discretion of the Board of Revenue. Their liability to this penalty was removed
"by Regulation V of 1812; but it was subsequently found necessary to reimpose the penalty,
"by Regulation XII of 1824," "in consequence of the wilful neglect of the owners of Estates,
"to pay their arrears, according to their engagements, and their causelessly withholding
"the public dues until their Estates were put up for sale." "By Regulation VII of 1830
"the penalty and interest were consolidated into one demand to be in no case reduced without
"special authority from the Sudr Board of Revenue and the total charge upon an arrear of a
"defaulting Zemindar on account of consolidated interest and penalty was made 25 per Cent.
"per Annum."

"It is to be borne in mind that in Districts under a Ryotwary settlement the Ryots are not
"charged with interest on their balances to Government and the charge of interest seems in
"practice to be confined to proprietors of Zemindaries or Estates held under a permanent
"settlement, and as indulgence has invariably been shewn in all cases in which from the adver-
"sity of the season or other unavoidable causes there have been special grounds for a remission
"of interest on the arrear, the Board think that it would be better to continue the practice of
"making such cases subjects for special consideration rather than to lower the rate of interest
"and thereby deprive the Government of a powerful means of preventing Zemindars and others
"from wilfully withholding the public dues and appropriating them to purposes of private and
"personal Emolument."

In Cons., 19th Jany. 1835. 639. The following order was passed by Government under
date 9th January 1835.

"The Governor in Council concurs in the opinion of the Board of Revenue that it is not
"expedient to reduce generally the established rate of interest on arrears of revenue but he
"thinks that the demand for interest should be regulated with discretion according to circum-
"stances so that it may not press heavily upon parties who have a claim to indulgence on
"account of losses sustained from adversity of season or other unavoidable cause. The Collec-
"tors should therefore be required to report for the consideration of the Board of Revenue when-
"ever there appears to them to be ground for reducing or remitting the demand for interest
"on arrears."

"Resolved that the Petition NO. 1931 of 1834 from certain Zemindars of Chingieput praying to be relieved from the charge of interest on the arrears of Fusly 1242 be referred to the Board of Revenue for their consideration and report."

REGARDING MILITARY GUARDS FURNISHED TO THE COLLECTORS AND PEONS EMPLOYED
IN THE REVENUE AND POLICE DEPARTMENTS.

640. The following letter was received from Government under date 20th May.

"I am directed by the Governor in Council to request that you will call upon the several Collectors and Magistrates in the provinces to submit a Statement of the different Military Guards furnished to them for every purpose during the Month of April last, shewing the duties on which they were employed. In submitting this statement the Collectors and Magistrates should be required to explain whether any of the duties now performed by Military Guards can be performed by the Peons of their Establishment, and whether for those duties for which Military Guards are indispensable any reduction can be made in the strength of the Guards now furnished."

"The Governor in Council further desires that you will call upon the several Collectors and Magistrates to furnish nominal rolls of all the Peons employed for the service of the District in the revenue and police departments respectively for the whole or broken periods of the Month of April, shewing how each individual was employed, dividing them into Classes according to their rates of pay. Also to furnish separately nominal rolls of the Peons of every grade attached to the Huzzoor Establishments of the Collectors and Sub-Collectors, shewing the special employment of each individual. The Collector will particularly state how many Peons are usually in attendance upon his person and how they are employed. The same information is required with respect to the Sub-Collectors and Assistants. You will desire the Collectors to point out any reduction that may be practicable in the Establishments of Peons. If Chobdars are anywhere employed it should be explained particularly whether their services are necessary and for what purposes."

"The Governor in Council further desires to know what number of Peons attached to the Huzzoor establishments in each District are furnished with Silver badges ornamented Belts, Silver Sticks, &c., at the expense of Government."

To the Chief Secy. to Govt., in Cons., 7th July 1834.
To do., in Cons., 14th " "
To do., in Cons., 28th " "
To do., in Cons., 4th August 1834.
From Trichinopoly, 17th in Cons., 30th June 1834.
From Madura, 25th June, in Cons., 7th July "
From do., 1st in Cons., 7th " "
From Ganjam, 28th June, in Cons., 14th " "
From Madura, 5th in Cons., 14th " "
From do., 9th in Cons., 14th " "
From do., 15th in Cons., 28th " "
From Nellore, 19th in Cons., 28th " "
From Tanjore, 16th in Cons., 28th " "
From Salem, 16th in Cons., 31st " "
From Cuddapah, 21st July, in Cons., 4th August 1834.
From Canara, 24th " in Cons., 4th "
From Rajahmundry, 18th in Cons., 31st July "

641. With reference to the above letter we submitted to Government under dates 7th, 14th and 28th July and 4th August the letters noted in the Margin together with Statements of all the Peons employed in the Revenue and Police Departments in their Districts and the different Military Guards furnished to them.

In Cons., 21st Augt. 1834. 642. The following Extract from the Minutes of Consultation was forwarded to us under date 8th August.

"Having considered the Statement of Military Guards in the Districts of Trichinopoly and Madura submitted with the foregoing letter, the Governor in Council is of opinion that in the former District not only the Guard at the Post Office and Record Office but also that at Dark's Bridge

may be dispensed with, and desires that the Board of Revenue will issue orders to the Collector accordingly. The Board of Revenue will consider whether it is necessary to continue the Guard at the Salt Treasury in Ramnad and the practice of sending the remittances from thence to Madura under a Military escort. If they are of opinion that these Guards can be dispensed with they will issue instructions to the Principal Collector of Madura accordingly."

"The Governor in Council directs that the Statements of Peons in these and the other Districts be referred to the Board of Revenue with instructions to examine them carefully and to make such further enquiry as may be necessary to enable them to judge whether any reductions are practicable without impairing the efficiency of the Establishments. They will give particular attention to the Establishments of Peons at the Huzzoor Stations and will examine strictly the services on which they are employed."

"While the Governor in Council desires that these Establishments may be maintained on such a scale as to be fully efficient for every useful public service he does not think it proper that Peons should be kept merely for state and shew. When Collectors are at their stations it does not appear to be necessary that there should be a greater number of Peons in attendance upon them personally or in waiting at their residences than is requisite for the purpose of conveying their orders and communications on the public service. When they are travelling a greater number of Peons will of course be required to attend them."

"Having examined the Statements the Board will finally report upon them for the orders of Government."

REGARDING CHARGES INCURRED BY THE PRINCIPAL COLLECTORS OF SALEM AND BELLARY AND THEIR
ESTABLISHMENTS IN PROCEEDING TO THE NEELGHERRIES ON PUBLIC DUTY.

From the Offg. Secretary to Govt., in Cons., 6th March 1834. 643. The following letter was received from Government under date 3rd March.

"I am directed to acquaint you that the Principal Collectors of Bellary, Canara, North and South Arcot and Salem, have been ordered to proceed to Bangalore on duty, and to desire that you will instruct the Sub-Collectors of those Districts respectively to carry on the current business in communication with their Principals and under their directions during their absence."

From the Offg. Secy. to Govt., in Cons., 31st March 1834. 644. With reference to the above letter we were apprised under date 27th March that the Principal Collectors of Bellary, Canara, Coimbatore and Salem, had been directed to proceed to Ootacamund on duty.

645. With reference to the above letter we submitted under date 10th July for the orders of the Right Honorable the Governor in Council the letter noted in the Margin from the Principal Collector of Salem enclosing a Bill of Charges incurred by himself and his Establishment in proceeding to the Neelgherry Hills.

In Cons., 31st July 1834. 646. The following order was passed by Government under date 22nd July.

"The Governor in Council observes that the Principal Collector of Salem allowed Batta to the Head Sheristadar and Deputy Sheristadar who accompanied him to the Neelgherries besides paying for their bearers while it appears no such allowance was made to the Head Sheristadar

"and Naib Sheristadar of Canara on the same occasion, and also that Batta was allowed to Peons and Masaljees which does not appear to be authorized by the rules. The Board of Revenue will be pleased to state their opinion upon those charges. They will at the same time submit the Statement of Charges incurred on account of the servants who proceeded to the Neelgherries with the Principal Collector of Bellary; they will call for the Statement if it has not been received."

647. The following letter was addressed to Government under date 16th October.

"I am directed by the Board of Revenue to forward the explanations of the Principal Collector of Salem regarding the Charges for Batta alluded to in the orders of Government under date 22nd July, with reference to those explanations and the nature of the duty, the Board recommend that the charges made by the Collector be sanctioned. They would remark however that they are not aware of the necessity which existed for so many of Mr. Orr's servants accompanying him to the Hills. It appears that he took with him the Serishtadar the Naib Sheristadar and two Gomastahs besides Peons and Masaljees. Considering the privations which their hurried departure and temporary residence in such a climate must have exposed them as well as the additional expense it must have occasioned, the Board think they are entitled to the Batta for which Mr. Orr has applied."

"I am further directed to submit for sanction the charges made by the Collector of Bellary on account of Bearers, &c., posted with a view of proceeding to the Neelgherry Hills as explained in his letter now forwarded."

648. The following order was passed by Government under date 31st October.

"Upon the recommendation of the Board of Revenue the Governor in Council sanctions the batta allowed to the servants who accompanied the Principal Collector of Salem to Ootacamund on duty and the other Charges entered in the Bill submitted by him with his letter to the Board dated the 27th June last, amounting to Rupees 512-11-2."

"The Governor in Council also sanctions the charges amounting to Rupees 60-8-0 for Bearers posted for the public Servants ordered to accompany the Principal Collector of Bellary to Bangalore on duty in the Month of March."

649. An Extract para 1 of the foregoing Resolution was transmitted to the Principal Collector of Salem on the 6th November and Para 2 to the Principal Collector of Bellary on the same date."

REGARDING THE RESIDENCE OF SUB-COLLECTORS.

650. The following letter was received from Government under date 29th August.

"The Governor in Council having resolved to make it a general rule that every Sub Collector shall have his permanent residence within the division which is placed under his authority, and that the divisions assigned to him shall never include the station at which the Collector chiefly resides, or where the Huzoor Cutcherry is fixed, I am directed to request that you will issue the necessary instructions to give effect to this resolution."

651. A copy of the foregoing letter was circulated to the several Collectors under date 8th September.

OMISSION OF THE CLAUSE USUALLY INSERTED IN THE ADVERTISEMENT FOR THE SALE OF LANDS IN THE PROVINCES FOR ARREARS OF REVENUE PROHIBITING EUROPEANS TO PURCHASE LANDS.

652. The following letter was addressed to Government under date 27th October.

To the Chief Secy. to Govt.,
In Cons., 27th Octr. 1834.

"I am directed by the Board of Revenue to request that they may be furnished with the instructions of Government as to the propriety, with reference to the provisions* of the Acts 3 and 4 William IV of continuing in the Advertisements usually published for the sale of lands in the provinces for arrears of revenue, the Clause† prohibiting the purchase of such lands by Europeans."

* Clause 86.

† Section XIX Reg. XXVI 1802.

653. In reply under date 7th November the Governor in Council directed that the prohibitory Clause referred to should be omitted in future Advertisements.

654. A copy of the foregoing letter and order of Government was circulated to all Collectors except Madras on the 20th November.

REGARDING THE APPLICATIONS FROM MR. HEATH FOR LEASES OF THE EXCLUSIVE RIGHT TO AND IN ALL IRON AND CHROME ORES AND OF CUTTING FUEL WITHIN CERTAIN DISTRICTS UNDER THIS PRESIDENCY.

655. The following letters were addressed to the Chief Secretary to Government bearing dates respectively the 9th January, 10th February and 15th February 1834.

To the Chief Secy. to Govt.,
In Cons., 9th Jany. 1834.

Vide last Gl. Report. Para 532.

From Tanjore, 31st Decr. 1833, in Cons., 9th Jany. 1834.

From Trichinopoly, 23rd Decr. in Cons., 2nd Jany. 1834.

"I am directed by the Board of Revenue with reference to the Minutes of Consultation dated 27th August last to request you will lay before the Right Honorable the Governor in Council the accompanying letters from the Collectors of Tanjore and Trichinopoly submitting proposals from Mr. Heath for a lease of the privilege of cutting fuel in certain Talooks in those Districts."

"Mr. Heath proposes that the term of the lease be 21 years, renewable for a further period of 21 years. In the Tanjore District the right to cut fuel is to be limited to one Talook, that of Sheally. In Trichinopoly to three Talooks those of Wodiarpollem, Arialore and Volconda-poorum."

"The Jungles of the Sheally talook it would appear have hitherto been a source of revenue, having been annually rented out, and the average rent for the last ten years is stated by Mr. Kindersley to be Rupees 323-5-0. This amount Mr. Heath has expressed his willingness to pay annually for the whole period of the first lease viz. 21 years, and on its renewal to pay a fine of 1,000 Rupees and an annual rent of 1,000 Rupees for the whole period of the renewed lease."

"No revenue having been realised from the Jungles in the Trichinopoly Talooks above specified Mr. Heath proposes that the cutting fuel therein should be rent free for the first five years of the lease, that for the second five years it should be chargeable with an annual payment of 500 Rupees after ten years the rent to be 1,000 Rupees yearly for 5 years, and 1,500 Rupees annually for the remaining 6 years of the first lease. That on the renewal of the lease a fine be paid of 2,000 Rupees, and the rent be fixed at 2,000 Rupees annually for the whole period of the renewed lease viz. 21 Years."

"Mr. Heath is ready to assent to the condition that the privilege to be thus granted to him "is not to interfere with any rights or immunities at present enjoyed by the Natives as to cutting "and carrying away wood for their own use, grazing their Cattle, &c. The Board are not "aware therefore of any objection to his proposals being assented to, and if the Government "should concur in this opinion the Board would suggest that the Collectors of Trichinopoly and "Tanjore be authorized to issue in their respective Districts a Cowle to Mr. Heath to such "effect previously submitting a Draft of it for the Board's approval."

To the Chief Secy. to Government, in Cons., 10th Feby. 1834.

From the Chief Secy., 27th August, in Cons., 5th Sept. 1833.

To do., 30th in Cons., 30th Decr. do.

To do., 9th in Cons., 9th Jany. 1834.

In Cons., 10th Feby. 1834.

"With reference to the papers noted in the margin, I am directed by the Board of Revenue to request that you will lay before the "Right Honorable the Governor in Council the accompanying letters "from the Principal Collectors of the Southern Division of Arcot, "Malabar and Coimbatore dated respectively the 27th and 31st "Ultimo and 5th Instant submitting applications from Mr. Heath for "leases of the exclusive right of raising all Iron ores in these Dis- "tricts, and of the privilege of cutting and carrying away fuel with- "in certain limits in the District first named."

"Mr. Heath's object in wishing to obtain leases comprehending such extensive tracts of "country is explained, in his communications addressed to the Collectors of Malabar and "Coimbatore copies of which accompany their letters, to be to afford him protection against "unfair competition in the Establishment and prosecution of the undertaking in which he is "engaged. It will be for the consideration of Government whether his requests are such as it "is expedient should be complied with. Referring to the observations contained in my letters "dated the 30th December and 9th January last, in respect to the conditions of the proposed "Cowles, the Board have only to add, that if Mr. Heath's propositions are approved of by the "Government there appears to them to be no objection in a revenue point of view, to the issue "of the Grants solicited by him under the reservation of all existing rights of the proprietors "of the soil."

To the Chief Secy. to Government, in Cons., 15th Feby. 1834.

6th in Dy. Cons., 17th Feby. 1834.

"I am directed by the Board of Revenue to request that you will "submit for the orders of the Right Honorable the Governor in "Council the accompanying letter from the Principal Collector of "Canara, forwarding an application from Mr. Heath for a lease, for "twenty one years of the exclusive right of raising Iron Ores within "the limits of the District of Canara."

In Cons., 3rd April 1834.

656. In reply to the foregoing letters we received the following Extract from the Minutes of Consultation under date the 14th March 1834.

"The above letters from the Board of Revenue contain applications from Mr. Heath for "leases of the exclusive right to and in all Iron and Chrome Ores "within the District of Salem and all Iron Ores within the District of "Coimbatore and South Arcot, and Malabar and Canara, and of "exporting the same therefrom together with the privilege of entering all waste lands within "the said Districts and raising and taking away such Ores therefrom and of the exclusive privilege "of cutting fuel in certain Talooks of Tanjore, Trichinopoly and South Arcot."

"These applications are submitted in consequence of the resolution of Government under "date 27th August 1833 to comply with Mr. Heath's request for the grant of rights of raising "Ore and cutting fuel on the terms and principles suggested in his letter of the 8th August

"1833, by which resolution Collectors were authorized to receive applications from Mr. Heath "for leases of such rights on favorable terms, provided they should not be inconsistent with the "usages and customs of the Country, and should not interfere in any manner with the rights "and privileges of the Natives, the rights to be enjoyed rent free for 5 Years and afterwards "subject to a rent or royalty, the amount of rent and duration of lease to be subject to the "ulterior sanction of Government."

"The term of the proposed leases is 21 Years renewable for a further term of 21 Years on "payment of a fine."

"The rent of royalty is proposed to be regulated as follows:"

	IRON ORE IN SALEM, COIMBATORE, SOUTH ARCOT, MALABAR AND CANARA.	CHROME ORE IN SALEM.
For 5 Years	Free	Free
From the 6 to 10th Year inclusive	1 Rupee per 7 Candies of Ore fit or ready for smelting. ..	$\frac{1}{4}$ Rupee per Candy.
From 11 to 15 inclusive ..	$1\frac{1}{2}$ Rupees. per do. ..	$\frac{1}{2}$ Rupee per do.
From 16 to 21 inclusive ..	2 do. per do. ..	$\frac{3}{4}$ do. per do.
For the remainder period of 21 Years	3 do. per do. ..	1 do. per do.

"The royalty is intended to be paid on all Ores whether raised from Government lands, or "from lands belonging to Zemindars or other landholders, it being in consideration of the "paramount and seigniorial rights of Government. It is explained further in Mr. Heath's letter "of the 6th February 1834 that it is intended to be in lieu of all other payments to Government "of the nature of duties only."

"Under the orders of the Honorable Court of Directors a lease of this nature cannot be "granted for a term exceeding 21 Years. These leases must be limited accordingly, and the "renewal must depend upon the pleasure of the Honorable Court."

"It is clear that the royalty proposed to be paid upon the Ores will not be equivalent to "the transit duty leviable under the existing regulations upon the Iron produced therefrom "and the Moturpha tax assessable upon the Furnaces, but, for the very important object "of encouraging the Manufacture of Iron on the European plan, the Governor in Council is of "opinion that it is advisable to forego the difference, and to limit and fix the demand in the "manner proposed, to a certain payment under the denomination of a royalty, in lieu of all "other taxes. For the reasons stated by the Board of Revenue it is considered preferable to "settle the demand at a certain rate per ton of Iron produced from the Ore, instead of the "quantity of Ore estimated to produce a Ton of Iron, and in like manner upon the produce of "the Chrome Ore, and that the account should be taken and payment made at the Furnace. "The Board of Revenue will settle rates upon the produce in communication with Mr. Heath in "proportion to the rates proposed to be fixed upon the raw Material."

"It must be distinctly understood that with respect to all lands not being the property of "Government the privilege granted by the lease is merely a permission to enter into agree- "ments with the proprietors of such lands for the right to raise and take away the Ores there- "from and is not to be construed as conferring such a right without the consent of the proprie- "tors. The alteration proposed by the Board of Revenue on the Draft of lease submitted with "their letter of the 30th December 1833 will be sufficiently explicit on this point."

"The Draft of lease proposed by Mr. Heath reserves to the Natives residing or holding lands within the above Districts respectively, the right of raising and taking away Ores for the use of their own Furnaces within such Districts; the Board of Revenue propose to add the words "or for exportation to other Districts." "So large a privilege might be abused to the prejudice and injury of the Lessees, and it will be sufficient for the purpose intended, of guarding the existing rights of the Natives, to secure to them the privilege of raising and taking away Ores for the use of their own furnaces within the respective Districts, or in any other District where they may carry on the manufacture of Iron on their own account."

"In the leases for Malabar and Canara respectively a proviso must be introduced to the effect suggested by Mr. Heath in his letters to the Principal Collectors of those Districts, that unless a Blast Furnace on the European plan is erected, and not less than 500 Tons of Pig Iron manufactured in the course of any one Year within 5 Years from the date of the lease, then the lease shall be void and of no effect."

"The Board of Revenue will be pleased to modify the Draft of leases according to the above instructions and will then submit them for the approval of Government."

"The Governor in Council resolves to comply with the application of Mr. Heath for leases of the exclusive privilege of cutting fuel in the Government Jungles within the Talooks specified by him in the Districts of Tanjore, Trichinopoly and South Arcot, according to the tenor of the Draft submitted by the Principal Collector of South Arcot in his letter to the Board of Revenue dated 31st January last, with the alterations noted in red Ink. The rent is to be fixed as proposed by Mr. Heath. The term must be limited to 21 Years, renewable, if approved by the Honorable Court of Directors, for a further period of the same duration. The lease must be confined to the Government Jungles. But the Government will be prepared to sanction any agreement which Mr. Heath may enter into with Zemindars and others for the same privilege within the limits of their property respectively. The Board of Revenue will be pleased to submit a draft of lease prepared accordingly for each District."

657. In reply to the foregoing we submitted to Government the following letter dated 14th April.

"The Board lost no time in communicating as directed by Government with Mr. Heath for the settlement of the rates on the produce of the Iron and Chrome Ores, with reference to the alteration in the mode of payment of the Royalty approved by Government in Para. 7 of the Minutes of Consultation now acknowledged. A copy of the Board's letter to Mr. Heath is herewith submitted with his reply from which it appears that the payment of the Royalty upon the produce of the Chrome will be inconvenient to the Lessees, and the Board for the reasons stated by Mr. Heath would therefore recommend that the original mode as regards the Royalty on Chrome, namely a payment upon the Ore, and not upon the produce should be adopted, the Royalty being made payable as now suggested by Mr. Heath on the importation of the Ore at the Porto Novo Custom house."

"The modification of the mode of payment as regards the Irons appears to be satisfactory to Mr. Heath, and he proposes that the following rates should be fixed on each Ton of Pig Iron which correspond with the rates proposed by him in the first instance to be fixed on the quantity of Ore required to produce one Ton of Iron."

"From 6th to 10th Year both inclusive..	...	1 Rupee.
"From 11th to 15th Year both inclusive..	...	1½ Rupee.
"From 16th to 21st Year	...	2 Rupees.
"For the remainder period of 21 Years	...	3 Rupees."

A. B. C. D. and E.
Vide Enclosures, in Cons.,
14th April 1834.

"The Board beg to submit herewith the Forms of Leases revised agreeably to the instructions of Government."

From the Offg. Secy. to
Govt., in Cons., 1st May 1834.

658. In reply we received the following letter from Government dated 18th April.

"I am directed to acknowledge the receipt of your Acting Secretary's letter dated the 14th Instant, and to transmit to you herewith 5 leases of the privilege of raising Iron Ore in the Districts of Coimbatore, South Arcot, Salem, Malabar and Canara and Chrome Ore in the District of Salem granted by the Governor in Council to J. M. Heath Esq. and duly signed and sealed. You will be pleased to cause these leases to be delivered to Mr. Heath, on his executing Counterparts thereof bearing the same date."

"I am also directed to transmit to you Forms of leases of the privilege of cutting fuel in the Districts of South Arcot, Tanjore and Trichinopoly to be signed and issued to Mr. Heath by the Collectors of those Districts respectively, on his executing Counterparts. These leases should also bear date the 18th April, being that on which the form has been approved and passed by the Governor in Council."

659. Under date 4th August the following letter was addressed to the Chief Secretary to Government.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of the Southern Division of Arcot, enclosing an application from Mr. J. M. Heath, on behalf of the Indian Iron and Steel Company, for a grant of certain parcels of ground at Porto Novo."

"Mr. Heath's letter also contains application for leave to alter the road leading to the premises belonging to the Iron and Steel Company; to alter the position of the steps of the Flagstaff, and to cut down certain trees which stand in the way of the said line of road and to take possession on behalf of the Iron Company of a building used as a Beach Office situated in the heart of their premises, on condition of building another in a different situation. As the Principal Collector represents that there is no objection to complying with Mr. Heath's applications the Board recommend that he may receive authority from Government for doing so, in the event of which the usual application for a grant will be submitted to Government through the Collector of Madras and Register of Government Grants."

"I am directed to forward by this opportunity to be lodged in the Government Office duly

In Cons., 1st May 1834.

From Coimbatore, 11th in Cons., 24th July 1834.
From Sn. Dn. Arcot, 15th in Cons., 24th " "
From Salem, 14th in Cons., 24th July " "
From Malabar, 12th in Cons., 24th do. " "
From Canara, 15th in Cons., 31st do. " "

From Sn. Dn. Arcot, 15th in Cons., 24th July 1834.
From Tanjore, 21st in Cons., 31st do. do.
From Trichinopoly, 14th in Cons., 24th do. do.

"executed counterparts of the leases granted by
"Government under date 18th April last, confer-
"ring upon Mr. Heath the privilege of raising
"Iron ore in the Districts of Coimbatore, South
"Arcot, Salem, Malabar and Canara and Chrome
"Ore in the District of Salem. Counterparts of
"the Cowle granted for the privilege of cutting
"Fuel in the Districts of South Arcot, Tanjore

"and Trichinopoly have been received by the Collectors of those Districts and lodged in their
"respective Offices."

In Cons., 14th Augt. 1834.

660. The following order was passed by Government on the
above letter under date 12th August.

Minutes of Consultation,
12th Augt. 1834.

"The Governor in Council sees no objection to complying with
"Mr. Heath's requests. The Principal Collector will accordingly
"submit his application for a Government Grant through the regular
"Channel."

661. A copy of the foregoing together with an Extract para 1 and 2 of the letter to Go-
vernment dated 4th August was transmitted to the Principal Collector of South Arcot on the
14th August.

RELATIVE TO THE MANAGEMENT OF PATCHAPAH MOODILIAR'S CHARITIES IN THE PROVINCES UNDER THIS PRESIDENCY.

In Cons., 10th March 1834.

662. The following Extract from the Minutes of Consultation
was transmitted to us under date the 22nd February 1834 in reply to
our letter of the 9th December 1833.

"The Government have already approved of the principles of the scheme proposed by the

Vide last Genl. Report, Para
603, Minutes of Cons., 22nd
Feby. 1834.

"Advocate General of the management of these charities in the provin-
"ces, according to which the administration is to be delegated to a
"Committee of nine persons who shall be Hindoos and householders
"resident within the local limits of the Supreme Court of Judicature

"subject to the general superintendence of the Board of Revenue under the provisions of
"Regulation VII of 1817."

"The Advocate General is of opinion that the best course for carrying the Charities into
"effect would be for the Board of Revenue, under the orders of Government, to issue a sort of
"Letters Patent setting forth the Charities to be performed in the Provinces according to the
"Decree of the Supreme Court, the institutions to be formed, and the mode of management, and
"he has drawn up a document designed to answer the object proposed according to his views."

"The Board of Revenue state that it appears to them that Regulation VII of 1817 does not
"vest them with authority to issue the Letters Patent proposed by the Advocate General, or to
"appoint a Committee for the *primary establishment* of the Charities delegating to them the
"powers defined in that paper. Regulation VII of 1817 they conceive merely vests them with
"the General superintendence of all *actually existing and established* charities with the view to
"secure the due appropriation of the funds set apart for such purposes."

"The Right Honorable the Governor in Council observes that in this case the Charities are
"really established and funds set apart for them by the Decree of the Supreme Court, by which
"it is declared that the charities ought to be carried into execution under the provisions of
"Regulation VII of 1817, and it is the special duty of the Board of Revenue under that Regula-
"tion to take such measures as may be necessary to ensure that all endowments for such pur-
"poses are duly appropriated. All that is required of the Board of Revenue is to issue an
"instrument containing provisions for the due appropriation of the funds set apart by the
"Decree of the Supreme Court, and for the proper administration of the Charities in conformity
"with the Decree, and in accordance with the scheme which has been sanctioned by Govern-
"ment. The document prepared by the Advocate General which he calls a sort of letters
"patent or Charter is nothing more than an instrument containing a set of rules and provisions
"such as, in the opinion of the Right Honorable the Governor in Council, it is fully
"competent to the Board to order under the authority vested in them by Regulation VII
"of 1817."

"It remains to consider whether the provisions contained in the Draft prepared by the
"Advocate General are sufficient for the purposes intended, and especially to enable the Board
"to maintain a due controul over the administration of the Charities. It appears to the Gover-
"nor in Council that some alterations and amendments are necessary in this respect. He is of
"opinion that vacancies in the Committee should be filled up by the election of the remaining
"members but subject to the approval of the Board of Revenue, and that the appointment of
"the Secretary to the Committee should also be subject to their approval, and further that a
"provision should be made that the interest accruing upon the funds set apart for these charities
"shall not be drawn from the Government Treasury at the Presidency in Cash, but upon the
"order of the Committee shall be made payable at the Treasuries of the Collectors of the Dis-
"tricts in which the Charities are to be performed, to defray the charges thereof, with excep-
"tion of such amount as shall be necessary to meet the expences at the Presidency which should
"be strictly limited."

"As the Committee is to consist of householders resident within the local limits of the
"Supreme Court the Governor in Council doubts whether the provisions of Section XVI, Regu-
"lation VII of 1817 are applicable to them as presumed by the Board of Revenue. He appre-
"hends that for any malversation as Trustees they will be liable to prosecution only in the
"Supreme Court."

"The Right Honorable the Governor in Council directs that the foregoing observations be
"communicated to the Board of Revenue and that they be requested to revise the Draft pre-
"pared by the Advocate General and suggest such further alterations as they may deem expedi-
"ent to ensure the due administration of the Charities, not affecting the principles of the scheme
"already sanctioned."

To the Chief Secy. to Gov-
ernment, in Cons., 26th June
1834.

663. In reply we submitted to Government the following letter
dated 26th June 1834.

"The Board have revised the Advocate General's Draft of the Deed which under the orders
"of Government is to be issued by the Board of Revenue under Regulation VII, 1817 for the
"administration of the Provincial Charities established by the Decretal order of the Supreme
"Court. In framing these modifications the Board have kept in view the suggestions contained
"in para 5 of the Minutes of Consultation now acknowledged. The alterations are entered in
"red ink."

Whereas by the Will of one Patcheapah Moodelly an Inhabitant of Madras dated the 22nd day of March 1794 a bequest was made for the support of several Charitable uses and purposes which charities not having been duly carried into effect and the monies so bequeathed and the interest accruing thereon not having been duly accounted for by the Executors of the said Patcheapah and their representatives an ex-officio information at the suit of the Advocate General was filed in the Supreme Court of Madras against the representatives of the said Executors for recovering and securing the sums due to the said Charities with a view to the performance of the same. And whereas upon such Suit a Decretal order was made by the Supreme Court dated 3rd February 1826 whereby it was declared (amongst other things) that such bequest was valid and ought to be performed and that the charitable purposes intended by the Testator were to be presumed to be the several religious and Charitable institutions set forth in a certain List in the Pleadings of the said suit mentioned, and which list is as follows, viz.

Charity of Worshipping the God Sabapettee Swamy at Chedambarum with Rice, Fruit and various other Articles and also the daily giving Rice to poor people in that place and festivals. Charity of Worshipping the God Chattanada Sawmy at Sheally with various articles on the evening of every day. Charity of Worshipping the God Mahalingum Sawmy at Trevatamoor-door on every evening.

Charity of giving Rice to the poor people at the above religious place in a Choultry.

Charity of Worshipping in every year the Married Couples of the Cast of Bramins residing at the above place.

Charity of Holy worshipping Jastacheesacum once in each year to the God Sarungapanee Swamy at Combaconum.

Charity of worshipping the Bramins married Couple called Dumpateepoojah at the above Holy place.

Charity of daily worshipping the God Ponchanatha Sawmy at Trevanee with various articles.

Charity of daily giving Rice to poor men at the above Holy place.

Charity of annual Gift called Varashachellum to a Tomberan or Abbot of the charity called Sumandum Moortey in the way asserting his fixed charities of the said Choultry in a year.

Charity of performing a midnight worship, &c., to the Goddess called Ackalandaswara at Jumbookaswarum.

Charity of making Tallega or giving out rice to poor in presence of the God Runganatha Swamy at Shreerangum.

Charity of worshipping the Goddess called Kamachee Umen at Tanjore.

Charity of giving Rice daily to the poor at the Holy place Teroovalore, charity of worshipping the Goddess Meenachee Umen daily at the Holy place called Madura.

Charity of giving Rice to poor daily at the Holy place Pagoda called Alagar near Madura

Charity of worshipping daily in the evening at the former Pagoda called Avadeear.

Charity of worshipping daily in the evening at the Pagoda of Ramaswaram.

Charity of allowing wages to the Goomastah-Gardeners, Bramins, &c., to the Soobamal Choultry near Chelumbrum.

Charity of worshipping daily in the midnight at the Pagoda called Teroopanandal.

Charity of distributing Rice, &c., to the poor at the Hindoo University called Casee or Benares.

Charity of giving rice at the Choultry of Peria Conjeeveram to poor Bramins every day.

Charity of worshipping daily in the midnight at the Pagoda of Yagambara Nauther at Parea Conjeeveram.

Charity of allowing Rice to the poor at the Pagoda of Triplicane daily.

Charity of allowing Rice to the poor Bramins at the Pagoda Vuradarajah Sawmy at Chinna Conjeeveram daily.

Charity of allowing Rice to the poor at the Charity Choultry situated in Trevatoor.

Charity of worshipping the God of the Pagoda of Teroonamallee daily in the midnight.

Charity of worshipping daily in midday at the Pagoda in Teroomalavoyel. And Whereas upon an Inquiry in that behalf directed by the said decretal order the Master of the Supreme Court by his Report dated 21st March 1829, reported (amongst other things) as follows viz. that the sum of one Lac of Pagodas and the Interest thereof or such sum as might be realized for and on account of the said Charitable bequests secured and payable as therein before mentioned should be appropriated and applied for the performance of such Charities, Ceremonies and religious observances at the several places mentioned in the said list in the proportions following; that is to say, assuming the Interest to amount annually to Pagodas 5,000.

At Chedumbaram annually Pagodas	..	..	1,120
„ Sheally annually	„	...	120
„ Trivattamoordoor do.	„	...	410
„ Combaconum do.	„	...	100
„ Teroovoir do.	„	...	390
„ Jambackasweram do.	„	...	120
„ Sherungum do.	„	...	240
„ Tanjore do.	„	...	120
„ Teroovalore alias Teroovautoor annually Pagodas	...	...	240
„ Madura do.	„	...	360
„ Avadiar Pagoda do.	„	...	120
„ Ramaswaram do.	„	...	120
„ Soobamall's Choultry near Chedumbarum }	do.	„	100
„ Teroopanandal Pagoda do.	„	...	120
„ Benares do.	„	...	240
„ Parya Conjeeveram do.	„	...	360
„ Trivatoor do.	„	...	240
„ Triplicane do.	„	...	120
„ Chinna Conjeeveram do.	„	...	120
„ Teroovanamally do.	„	...	120
„ Teroomallavoyel do.	„	...	120
Pagodas...			5,000

and that the sum that might be so recovered for and on account of the said charitable bequest ought to be secured or again vested in Government securities and that of the amount of Interest

yielded by the Principal sum so vested should be more or less than the said sum of 5,000 Pagodas or 17,500 Rupees or if the rate of Interest allowed by the East India Company should thereafter be diminished or increased the sum so specified to be laid out or Expended should be increased or diminished in the same rate or proportion. And Whereas Mr. Byrne in and by the said Report further certified that if the sum which should be forthcoming should exceed one Lac of Pagodas the amount of such excess should be distributed in the manner thereafter next mentioned that is to say—

First. In preparing durable Tablets or Monuments in Stone or Metal according to the usage and practice of the Country in like cases with short but suitable inscriptions thereon to record and commemorate the legacy which had been bequeathed by the Testator Patcheapah and that one of such Tablets or Monuments should be placed at each of the places mentioned in the said list and the same should contain a specification of the sum which might be appropriated by the said Decree for such place and also of the charity or religious Ceremony intended to be observed or performed and a statement that the Principal amount had been deposited in the said Treasury under the control and direction of this Honorable Court to the end that all persons who might thereafter be interested in the said Charities or Religious Ceremonies might at all times be informed thereof and might be enabled to seek redress if the Charities or religious Ceremonies should not be performed or if the sums exceed and paid should be misapplied.

Secondly. In repairing such religious Edifices, Choultries and other buildings as might have been erected by the Testator or by his family for religious or public purposes and

Thirdly. In establishing or repairing other Buildings or Choultries for the use and comfort of travellers proceeding to any or either of the places mentioned in the list and deemed Holy by the Hindoos and that in-as-much as it appeared that a certain Village called Terrin-goody which is situated near Chedumbarum aforesaid was granted to the Testator Patcheapah in his life time by the late Rajah of Tanjore on a Shotrium tenure in perpetuity and at a low rent and that such Village had always yielded a clear annual profit of 350 Pagodas and in-as-much as the profit had theretofore been appropriated to charitable purposes at Chedumbarum, Mr. Byren did in and by his said Report submit that the Advocate General ought in concert with the Collector or other competent authority to adopt proper means for commemorating the right of the Testator to such Village and to provide that future rents or profits thereof might be duly applied to charitable purposes under sufficient controul.

And further reported as follows, viz.

That in administering or applying the sums which had been bequeathed in the performance of religious worship or for charitable purposes regard should be had to the particular form of worship possessed or supported by the Testator in his life time and by his family since his death, and also to the employment and relief of such Class or Classes of Priests or Bramins as were employed and relieved by the Testator in his life time and also to the selection of such poor persons as were deemed the objects of the Testator's bounty and that the Advocate General ought in concert with the Government to place the charitable and other funds to be distributed at the respective places mentioned in the list (except Benares, Teroovatoor, Triplicane and Teroomalavoyel as aforesaid) under the control of such Public servants as aforesaid and that such public Officers should require yearly and every year a Certificate or acknowledgement under the signature of the Head or Principal Priest at such place of worship or of distribution which should contain a declaration or acknowledgement that the annual sum had been duly received and properly administered or applied towards the purposes intended by the Testator and specified in the said List that the sums bequeathed for Charities directed to the performed at *Benares**, Teroovatoor, Triplicane and

* Not in the Decree.

Teroomalavoyel respectively should be paid annually to the Durmakurtah or Church Wardens of the respective Pagodas at such places respectively and that they should respectively obtain yearly and every year a Certificate or acknowledgement from the Head or Principal Priests or Bramins of such Pagodas respectively, therein certifying or acknowledging that the sum bequeathed had been duly appropriated in compliance with the directions of the Testator which Certificate or acknowledgement should be produced and verified when required by the Advocate General for the time being. That at the places respectively specified in the said List where worship was directed to be performed and rice to be administered to the Poor, the sum to be expended in worship and in the Ceremonies connected should be kept separate and distinct from the sum to be laid out in distributing Rice to the poor and that the sum of 480 Pagodas annually should be allowed for the worship of Subapathee Sawmy at Chedumbarum in the Southern District of Arcot the sum of 240 Pagodas annually for the Celebration of the two Principal Festivals and the sum of 240 Pagodas annually to be distributed to the poor at Chedumbarum aforesaid on the occasion of such Festivals which are performed there annually in the Months of June and December and that the sum of 120 Pagodas should be allowed or paid annually for the evening worship of Mahalingum Sawmy at Trevatamoordoor and that the sum of 240 Pagodas should be allowed annually for providing Rice to be distributed to the Poor in a Choultry at the last mentioned place and in as much as it appeared from the list that a certain Charity therein called worshipping the married Bramin Couples residing at the last mentioned place was to be performed the sum of 50 Pagodas should be applied annually for the purchase of Cloths to be distributed among such of the married Bramins residing at such last mentioned place as by reason of their poverty or of their having devoted their lives to religious purposes might be most deserving of such charitable aid and that in like manner and for distribution to such married Bramins at Combaconum aforesaid as might appear to be most deserving of Charitable aid and for the reasons therein last mentioned the sum of 50 Pagodas should be applied annually for the purchase of Cloths and that the same should be distributed accordingly and that the sum of 50 Pagodas should be applied annually at the last mentioned place for the worship of the Hindoo Deity

* Saurangapany.

*Saurangany** Sawmy and which worship is called Justacheeshakum, that the sum of 120 Pagodas should be applied annually for the daily worship of Panchanadaha Sawmy at Teroovair and that the sum of 240 Pagodas be applied annually for the distribution of rice daily to poor people at the last mentioned place and the sum of Thirty Pagodas as an annual Gift called Varoosbachellum to a Tumberan or Abbot named Samanada Moorty to enable him to perform certain charities established at the last mentioned place and that the sum of 240 Pagodas should be applied annually for the purpose of distributing rice daily to the poor at Madura and the annual sum of 120 Pagodas in worshipping the Goddess Meenachee Ummen at the place last mentioned and that the sum of 240 Pagodas should be applied for each year in distributing rice daily to the poor Bramins at the Choultry of Perry Conjeeveram and the sum of 120 Pagodas be allowed annually for midnight worship at the Pagoda of Yagambaram at the place herein last mentioned and that the Decree that might thereafter be made by this Honorable Court or such parts as might be deemed sufficient should be translated into the Malabar and Gentoo languages and written on Parchment and transmitted to the principal Bramin and Durmakurtah at each of the places mentioned in the said list at which charities or religious ceremonies are directed to be performed. And Whereas such Report being afterwards approved and confirmed by the said Court and very large sums* having been collected and received from the persons liable under the said Decretal order of the said Court to pay the same and which under like order of the said Court have been paid into the Madras Treasury to the credit and for the behoof of the said Charities and subject to the Decree to be pronounced in the said information amounting in the whole to a sum far beyond the said principal sum of one Lac of Pagodas and

*and the sum of Rupees Four Lacs forty seven thousand two hundred and sixty seven, annas ten and Pice four.

yielded to more than will be reasonably sufficient for the charitable purposes specified in the said list and the other objects as above specified in the said in part recited Report, further proceedings thereat were thereupon had whereby in pursuance of an order of the said Court for such purpose made be inco and passed a scheme for the mode of management and superintendence of the said Charities by the said fit and proper persons in such behalf named and for the appropriation of the funds of the said Lac of Charities as well for the objects as above specified in the said in part recited Report as for next n other fit and charitable uses and purposes which should be reasonable and just and consistent with the employment and relief of such classes of Priests or Bramins as were employed and relieved by the Testator in his life time and also the selection of such poor persons as were deemed objects of his bounty was laid by the Advocate General before the Master for his report to the said Court thereon which scheme was approved of by the Master in his report made in pursuance of such order as proposing a fit and proper mode of management for the said Charities, and as being entirely consistent with the religious habits and usages of the people of Patcheapah's Caste and with the employment and relief of such classes of Priests and Bramins as were employed and relieved by the said Patcheapah in his life time and also with the selection of such poor persons as were deemed objects of his bounty. And Whereas the said Supreme Court having afterwards approved and confirmed the said last mentioned Report, has by a Decree dated 30th day of October 1832 after reciting (amongst other things) the whole of such report decreed (amongst other things) as follows, viz.

That out of the residue of the said sum of Rupees Four Lacs Forty seven thousand Two hundred and sixty-seven, Annas Ten and Pice four the said Sub Treasurer with the privity of the said Accountant General do set apart the sum of Rupees Three Lacs and fifty thousand equal to Pagodas One Lac and thereout carry to the credit of the said original Information to an account to be entitled "Patcheapah's Triplicane Charity" the sum of Rupees Eight thousand and four hundred equal to Pagodas Two thousand and four hundred. And it was thereby declared that Iyah Sastry, Streenevassa Pillay, Meenatchiah Bramny, Armoogum Moodely, Ragava Chitty, Ramanjooloo Naick, Yagambarum Moodelly, Chocapah Chitty and* *Wootragarah Audenarrainah* respectively in the Master's said Report of the Twenty-ninth day of October Instant mentioned are fit and proper persons to have the management and superintendence of the said Charity and to carry the same into execution. And it was accordingly ordered that the said Sub Treasurer with the privity of the said Accountant

* This individual must be omitted as he is the person who was Manager of the Sudr Court on the late discovery of a deficiency in the Cash Chest.

General do pay the interest of the said sum of Rupees Eight thousand and four hundred when the same shall be placed to the credit of the said account to the said Iyah Sastry, Streenevassa Pillay, Meenatchiah Bramny, Armoogum Moodelly, Ragava Chitty, Ramanjooloo Naick, Yagambarum Moodelly, Chocapah Chitty and *Wootragarah Audenarrainah* or any two or more of them of which the said Iyah Sastry must be one upon their joint receipt such interest to be paid over to the Durmakurtah or Church Wardens for the time being of the Pagoda at Triplicane for the purpose of distributing rice to the poor Bramins daily at the said Pagoda, and it was thereby further ordered that out of the same sum of Rupees Three Lacs and fifty thousand or Pagodas one Lac so ordered to be set apart as aforesaid the said Sub Treasurer with the privity of the said Accountant General do carry to the credit of the said Original Information to an account to be entitled "Patchapah Benares Charity" the sum of Rupees sixteen thousand and Eight hundred equal to Pagodas four thousand and Eight hundred. The interest of the same to be received and applied for the purpose of accumulation subject unto and until the further order of this Court and it was ordered that the said Sub Treasurer with the like privity of the said Accountant General do carry the whole of the residue of the said sum of Rupees Three Lacs and fifty thousand to the credit of the said Original Information to an account to be entitled "Patchapah's Charities at Chedambarum, Sheally, Trevattamoordoor, Combaconum, Teroovoir, Jambookaserrum, Streerungum, Tanjore, Tiroovalore alias Trivatoor,

Madura, Avadiar Pagoda, Ramasvarum, Soobamall's Choultry near Chedambarum, Terooparcadul Pagoda, Peria Conjeveram, Trevallloor, Chinna Conjeveram, Teroovanamully and Teroomalavoyal" and it was thereby ordered that *the said* Peter Cator as such receiver as aforesaid and any receiver hereafter to be appointed do continue to get in and receive the outstanding Estate and effects in the said Master's report of the twenty first day of March One thousand eight hundred and twenty-nine particularly mentioned and after deducting his Commission and all other necessary Charges, outgains and Expences do deposit the residue into the Treasury of Fort St. George with the privity of the said Accountant General to the credit of the original Information and do pass his Accounts before the Master of this Court in the same manner in every respect as by the said Decree of the Eighth day of April One thousand eight hundred and twenty-nine he is directed and it was by the said Decree declared that as to the remainder of the said sum of Rupees Four Lacs forty seven thousand two hundred and sixty-nine, Annas ten and Pice four after payment of costs and setting apart the said sum of Rupees Three Lacs and fifty thousand and as to all other sum and sums which shall hereafter be paid into the Treasury by the said receiver in pursuance of this Decree and of the said Decretal order of the Eighth day of April one thousand eight hundred and twenty nine the said several charities at Triplicane and Benares are respectively entitled to receive thereout such shares and proportions as the several sums allotted to the said two Charities in and by the said Master's said Report of the twenty first day of March one thousand eight hundred and twenty nine bear to the sum of One Lac of Pagodas the precise amounts of such additional shares and proportions, to be ascertained by the Master and that the ultimate residue of all such last mentioned funds is to be carried to the said account hereinbefore mentioned "Patcheapah's charities at Chedumbarum, Sheally, Trivattamoordoor, Combaconum, Teroovair, Jambackasweram, Streerungum, Tanjore, Teeroovalore alias Teeroovatore, Madura, Avadiar Pagoda, Ramaswarum, Soobamall's Choultry, near Chedambarum, Teroopacandil Pagoda, Peria Conjeeveram, Trivalloor, Chinna Conjeveram, Teroovanamully and Teroomalvoyal." And it was thereby also declared with respect to the application of such additional funds as shall belong to the said charity at Triplicane as aforesaid that the Proposals and supplementary Proposals of the said Advocate General as appeared by the said Master's Reports of the twenty first day of March One thousand eight hundred and twenty nine and the twenty ninth day of October instant are fit and proper to be carried into execution so far as such funds will be sufficient for the purposes therein mentioned but the said Court did thereby reserve all more specific directions regarding the same until the amount of such additional funds shall have been ascertained and with respect to the said several other charities of the said Testator Patcheapah at Chadumbarum, Sheally, Teroovattamoordoor, Combaconum, Teroovoir, Jambookaswarum, Streerungum, Tanjore, Trivalloor alias Teroovautoor, Madura, Avadiar Pagodas, Ramasweram, Soobamall's Choultry near Chedumbarum, Terooparcandil Pagoda, Peria Conjeveram, Trivattoor, Chinna Conjeveram, Teroovanamully and Teroomalavoyal, the same being respectively to be performed at Places situate in the Provinces subject to this Presidency and beyond the local limits of the jurisdiction of this Court as regards Natives. The said Court did thereby declare that the same are subject to the said Regulations of the Governor in Council of Fort St. George A. D. One thousand Eight hundred and Seventeen, Regulation VII

entitled a Regulation for the due appropriation of the rents and produce of lands granted for the support of Mosques, Hindoo Temples and Colleges or other public purposes, for the maintenance and repair of Bridges, Choultries or Chuttrums and other public buildings, and for the custody and [disposal of Escheats and ought respectively to be carried into execution under the provisions of such Regulation and subject thereto, and the said Advocate General appearing on behalf of the said Governor in Council and consenting for and in the name of the Board of Revenue that the said Iyah Sastry, Streenevassa Pillay, Meenatchiah Braminy, Armoogum Moodelly, Ragava Chetty, Ramanjooloo Naick, Yagambarum Moodelly, Chocapah Chitty, and *Wootragara Audenarraniah* shall be appointed Trustees, Managers and Superintendents of the said several last mentioned Charities. It was ordered that the said Sub Treasurer with the privity of the said Accountant General do from time to time pay to the said Iyah Sastry, Streenevassa Pillay, Meenatchiah Braminy, Armoogum Moodelly, Ragava Chetty, Ramanjooloo Naick, Yagambarum Moodelly, Chocapah Chitty, and *Wootragara Audenarraniah* or such other persons as may be approved and confirmed by the said Board of Revenue as such Trustees, Managers and Superintendents in the room of the said several persons last named the interest upon the said funds so directed to be placed to the credit of the said last mentioned Charities for the purpose of carrying the same into execution under the regulation hereinbefore in that behalf mentioned. But this Court having regard to the several places where such charities are respectively to be performed doth not feel itself at liberty to give any further directions touching the particular mode of administering the same or as to the Proposals of the Advocate General relative thereto and in order that all persons interested in the funds hereinbefore directed to be carried to the credit of the said account entitled "Patcheapah's Benares Charity" may have notice thereof. It was ordered that the Master should cause the particulars of such charity and the amount of the funds to which the same is entitled to be advertised in the Government Gazette of Calcutta and such other news Papers of Calcutta and elsewhere within the Presidency of Bengal as he shall think proper and that the expence of such advertisement be defrayed by the Receiver in this suit; and the said Court did continue the reservation of all further directions as to the said Charities at Triplicane and Benares respectively and all parties interested therein or in any of the matters aforesaid were to be at liberty to apply to this Court touching the same as they may be advised.

As by the several proceedings in the said suit will (amongst other things) more fully appear.

* 4,47,267-10-4. And Whereas it appears by the said last mentioned Decree that a total sum of Rupees 4,22,067, 10 Annas and 4 Pice was at and before the date of the same standing in the Treasury to the credit of the said Charities generally of which total amount the sum of Rupees 3,50,000 is directed by the said Decree to be appropriated for the performance of the charities mentioned in the above recited list and from and out of which sum of Rupees 3,50,000 so directed to be appropriated (after deducting the sum of Rupees 8,400 and Rupees 16,800 in the said Decree ordered to be set apart for the Triplicane and Benares Charities respectively) there remains the sum of Rupees 3,24,800 to be appropriated to the performance of the Charities in the said list at places mentioned in the same which are situated within the Provinces of this Presidency. And Whereas from and out of the remainder of the said sum of Rupees 4,22,067* (viz. the sum of Rupees 72,067† after deducting the proportions as decreed to be due to the said Triplicane and Benares Charities respectively amounting to Rupees 5,250 or thereabouts there will remain the sum of Rupees 66,817‡ or thereabouts to be appropriated at the said places within the said Provinces for the uses and purposes mentioned in the said first herein recited report and for those mentioned in the said scheme respectively (subject to the Regulations of Government as by the said last mentioned decree is

† 92,017 from which has to be deducted the sum of Rupees the costs in the Supreme Court as aforesaid leaving a sum of Rupees.

declared.) And Whereas it is expected that a further sum of Rupees 1,26,600* or thereabouts will be shortly got in and paid into the Treasury to the credit of the said Charities generally by the receiver for that purpose appointed from and out of which said sum of Rupees after deducting the said Proportions as decreed to be due to the said Triplicane and Benares Charities respectively amounting to Rupees or thereabouts there will remain the sum of Rupees or thereabouts to be appropriated within the said Provinces in manner last abovementioned making a total sum to be so appropriated of Rupees besides the said sum of Rupees 3,24,000* to be appropriated at the said places in the said Provinces according to the said list. And Whereas the said last mentioned sums of Rupees 3,24,000† and Rupees ‡ 3,24,800. respectively appear to be sufficient as well for the due performance of all the said Charities in the said Provinces specified in the said list, as for the performance of all other Charities reported and decreed as fit to be performed and by the said Reports, scheme and Decree as hereinbefore mentioned (subject to Regulations of Government as in and by the said Decree is declared) in case under such Regulations and the authorities thereby established such charities shall be so directed to be carried into execution managed and superintended and administered.

Now we the Members of the Board of Revenue acting under the said Regulation VII of 1817 and by authority of the same being desirous as far as in us lay * For the time being. that the charities bequeathed under and by virtue of the said Will of the said Patcheapah and declared in and by the said decretal order of 3rd February 1826 to be valid and fit to be performed should have full effect and be carried duly into execution at the places aforesaid within the Provinces and approving of the mode and objects of appropriation, management, superintendence and administration as in and by the said Report as above recited is specified and as in and by the said Scheme is further proposed, and as in and by the said Decree is sanctioned as far as regards the Charities to be performed at Triplicane; and being willing [as in the said Regulation is directed] to take and provide such measures as may be necessary to ensure the charities and Endowments of the said Patcheapah shall be duly appropriated as in conformity with such above recited Report, and the said scheme, and also with the said Decree sanctioning the same as far as regards the Charities to be performed at Triplicane, Provide and declare, as regards all such places mentioned in the said list which are situated in the Provinces subject to the Government of this Presidency of Madras and its Regulations, in manner following, that is to say,

That the general management of the said Charities which are to be performed at the places within the Provinces subject to the Government of this Presidency and out of the limits of the jurisdiction of the Supreme Court shall be delegated to a Committee* consisting of Nine Members, one of whom shall be the President, and all of whom shall be Hindoos and Householders resident within the local limits of the jurisdiction of the Supreme Court of Madras, such management of the said Committee being subject nevertheless to the general superintendence of the Board of Revenue of Fort St. George as provided by the said Regulation VII A.D. 1817 or any future Regulation to be made in such behalf and to all and every the provision of such Regulations.

That the names of the Members of the said Committee of management shall be as follows: Iyah Sastry President, Streenevassa Pillay, Meenatchee Braminy, Armoogum Moodelly, Ragava Chetty, Ramanjooloo Naick, Yagambarum Moodelly, Chocapah Chetty, and *Wootragara Audenarraniah*, and that any vacancy which may happen from death, resignation or otherwise

shall and may be filled up by election and appointment of the remaining Members of the said Committee, *two-thirds*† of whom shall for such purpose be necessary to form a majority* and that any five or more assembled together shall be a sufficient number to represent and do all acts in the name of the Committee and that a majority of the said Committee so assembled shall decide on all questions before them and that the President when present shall have a casting vote when the Members shall be equally divided.

That the Committee shall have power to make such Regulations and give such directions, as may be necessary from time to time for conducting and managing the Charities* [such Regulations and directions being in conformity with the Decrees of the Supreme Court and Regulations of Government respectively made and to be made respecting the management of the same] and for calling and assembling Meetings of such Committee provided *nevertheless* that every *standing or General Regulation for such management* shall be submitted within one month from its being passed by the Committee for the sanction of the Board of Revenue or any other Board or authority which may be hereafter substituted in such behalf by any future Regulation and in case such sanction shall be refused within six months after being so submitted the same shall† *be no longer operative*.

That the Committee shall have power to* appoint a Secretary to the Committee and also other Officers and Clerks who may be required for the purposes of assisting them in the management of the duties and business of the said Committee and to allow them adequate Salaries for their trouble and to pay the same out of the Interest of the surplus Charities found beyond the Lac of Pagodas, the Interest of which Lac is directed to be distributed according to the above recited List in the pleadings set forth.

That the Committee shall also have power, subject to the approval of the Board of Revenue, to appoint local Managers and Superintendents at the requisite places, who will administer the Provincial Charities with the sanction and approval of the said Board, and the general superintendence of them will under the provisions of the Regulation above recited devolve upon the said Board, and the Collectors as the local Agents whose duty it is under the Regulation aforesaid to exercise an immediate supervision and check over the management of the said several Provincial Charities.

That it will be the duty of the Committee and of the local managers to attend to the instructions of the said Board and their local Agents, as also to render all such accounts and information as the Board and the local Agents may consider necessary for an efficient superintendence of the said Charities, and for establishing a check on the Receipt and expenditure of the sums which will be placed at the disposal of the Committee and the local Managers and Superintendents respectively.

That besides other Meetings which may be called and assembled from time to time as occasion shall require, there shall be one regular and stated Meeting at Madras in every year for the purposes of commemorating the foundation of the Charities by such Ceremonies

and solemnities as may be deemed by the Committee expedient and of receiving Returns and Reports of the due distributions of the Charities and for auditing all Accounts and for **passing* such Regulations and giving such general directions as may be necessary and for the purpose of transacting all or any other business connected with the management of the Charities and that such meeting shall be held in each year on the anniversary of the death of Patcheapah.

That the Interest of the remainder of the said sum of one Lac of Pagodas or Rupees 3,50,000 after deducting the principal sum of Rupees 8,400 in and by the said Decree directed

* 3,24,800-0-0 shall be made payable at the Treasuries of the Collectors of the Districts in which the Charities are to be performed, to defray the charges thereof, by Bills on those Treasuries to be drawn by the Accountant General on the written application of any five of the abovenamed Members of the Committee (of whom Iyah Sastry the President shall be one.) to be set apart for the performance of the Charities mentioned in the said List to be performed at Triplicane and after deducting the principal sum of 16,800 Rupees in and by the said Decree directed to be set apart for the performance of the Charities mentioned in the said List to be performed at Benares, that is to say the interest of the sum of Rupees *3,24,000 shall be paid out to the said Committee by the Treasurer from time to time upon the Signed Receipt of any two of the abovenamed Members of the Committee (of whom Iyah Sastry the President shall be one) for the purposes of performing the Charities to be performed at the said places in the Provinces as mentioned in the said List and which said Charities shall be performed in manner following, that is to say,

Such interest shall be appropriated and applied for the performance of such Charities, Ceremonies, and religious observances at the several places mentioned in the said List which are situated within the said Provinces in the proportions following, that is to say, assuming the Interest to amount annually to Rupees 15,240 or Pagodas 4,640.

	Pagodas.
At Chedumbarum shall be annually appropriated and applied ..	1,120
At Sheally	120
At Trevutmoordoor	410
At Combaconum	100
At Teroovair	390
At Jumbakesveram	120
At Sherungum	240
At Tanjore	120
At Teroovalore	240
At Madura	360
At Avadier Pagoda	120
At Ramaswarum	120
At Soobumall's Choultry near Chedumbarum	100
At Teroopanundall Pagoda	120
At Paria Conjevarum	360
At Terevatoor	240
At Chinna Conjevaram	120
At Teroonamalay	120
At Teroomalavoyel	120

Pagodas...4,640

and if the amount of Interest yielded by the said Principal *3,24,000 Rupees shall be more or less than the said sum of Pagodas 4,640 or if the rate of Interest allowed by the East India Company should thereafter be diminished or increased, the sum so specified to be laid out or expended shall be increased or diminished in the same rate or proportion.

That the sums above appropriated for the performance of Charities at Trevatoor and Teroomalavoyel respectively should be paid annually* to the Dhurmakurtah or Church Wardens of the respective Pagodas at those places for the purpose of their performing the same.

That the payments shall thus be made in advance and the operation of the said several Provincial Charities shall commence after the first payment of the Interest.

That at the places respectively specified in the said List where Worship is directed to be performed and Rice to be administered to the Poor the sum to be expended in Worship and in the Ceremonies connected shall be kept separate and distinct from the sum to be laid out in distributing Rice to the Poor* and that the sum of 480 Pagodas annually shall be allowed for the worship of Saubaputty Sawmy at Chedumbarum in the Southern District of Arcot, the sum of 240 Pagodas annually for the celebration of the two principal

Festivals, and the sum of 240 Pagodas annually shall be distributed to the Poor at Chedumbarum aforesaid on the occasion of such Festivals which are performed there annually in the Months of June and December, and that the sum of 120 Pagodas shall be allowed or paid annually for the Evening Worship of Mahalingum Sawmy at Trevatamoordoor, and that the sum of 240 Pagodas shall be allowed annually for providing Rice to be distributed to the Poor in a Choultry at the last mentioned place, and inasmuch as it appears from the list that a certain Charity therein called worshipping the Married Bramin Couples residing at the last mentioned place was to be performed, the sum of 50 Pagodas shall be applied annually for the purchase of Cloths to be distributed among such of the married Bramins residing at such last mentioned place, as by reason of their poverty or of their having devoted their lives to religious purposes may be most deserving of such Charitable aid and that in like manner and for distribution to such married Bramins at Combaconum aforesaid as may appear to be most deserving of charitable aid for the reasons therein last mentioned, the sum of 50 Pagodas shall be applied annually for the purchase of Cloths and that the same shall be distributed accordingly, and that the sum of 5 Pagodas shall be applied annually at the last mentioned place for the worship of the Hindoo Deity Sarungapany Sawmy and which Worship is called Jastacheeshakum, that the sum of 12 Pagodas shall be applied annually for the daily Worship of Ponchanadah Sawmy at Teroovair, and that the sum of 240 Pagodas be applied annually for the distribution of Rice daily to the poor people at the last mentioned place, and the sum of 30 Pagodas as an annual Gift called Varooshachellum to a Tomberan or Abbott named Samanandra Moorty to enable him to perform certain Charities established at the last mentioned place, and that the sum of 240 Pagodas shall be applied annually for the purpose of distributing Rice daily to the poor at Madura, and the annual sum of 12 Pagodas in Worshipping the Goddess Meenachee Ummen at the place last mentioned and that the sum of 240 Pagodas shall be applied for each year in distributing Rice daily to the poor Bramins at the Choultry of Paria Conjeveram and the sum of 120 Pagodas be allowed annually for midnight worship at the Pagoda of Yagambarum at the place herein last mentioned.

* At the same periods that the Interest is payable by orders on the Collectors in the manner above set forth.

* In the proportions allotted to each of such Charities as shewn in the List hereunder mentioned.

List.		Pagodas.	Total Pagodas.
Chedumbarum	For the worship of Sabauputte Sawmy ...	480	1,120
	For the celebration of the two principal Festivals performed annually in June and December ...	240	
	To be distributed to the Poor on the occasion of such Festivals ...	240	
	Giving Rice daily to poor people ...	160	
Trevatamoordoor	For the Evening worship of Mahalingum Sawmy ...	120	410
	Providing Rice to be distributed to the poor in a Choultry ...	240	
	Cloths to be distributed among such of the married Bramins as by reason of poverty or of their having devoted their lives to Religious purposes may be most deserving of such Charitable aid ...	50	
Combaconum	Distributing Cloths to Married Bramins in the manner aforesaid..	50	100
	To the worship of Saurungapauny Sawmy and which worship is called Jastabheeshakum ...	50	
Teroovair	For the daily worship of Punchuanda Swamy ...	120	390
	Distribution of Rice daily to poor people ...	240	
	Gift called Varooshachellum to a Tomberan or Abbot named Samananda Moorty to enable him to perform certain charities established at this place ...	30	
Madura	Distributing Rice daily to Poor ...	240	360
	Worshipping the Goddess Menautchee Ummen ...	120	
Paria Conjeveram	Distributing Rice daily to the poor Bramins at the Coultury ...	240	360
	Midnight worship at Yagambarum Pagoda ...	120	
Sheally	Worshipping the God Chattanad Sawmy every evening ...		120
Jumboocaswaruin	Midnight worship, &c., to the Goddess Ackalandaswaree ...		120
Sherungum	Making Talegay or giving out Rice to poor in presence of the God Runganade Sawmy ...		240
Avadeer	Worshipping the Pagoda every Evening ...		120
Ramaswarum	Worshipping the Pagoda every Evening ...		120
Soobamall's Choultry near Chedumbarum	Wages to the Gomastah, Gardeners, Bramins, &c. ...		100
Teeroopanudall Pagoda	Worshipping daily in the Midnight ...		120
Chinna Conjeveram	Allowing Rice to poor Bramins at the Pagoda Vurdarajah Sawmy daily ...		120
Trivatoor	Allowing to the poor at the Charity Choultry Daily ...		240
Teroonamallee	Worshipping the Pagoda daily in the Midnight ...		120
Teroomalavoyel	Worshipping the Pagoda daily in Midday ...		120
Tanjore	Worshipping the Goddess Kamachee Ummen ...		120
Teeroovalore	Giving Rice daily to the poor at this Holy place ...		240
Pagodas...			4,640

That out of the Interest arising from the residue beyond the said sum in the said Decree directed to be set apart for the performance of the Charities within the said Provinces, that is to say, out of the Interest of the residue beyond the said sum of 3,24,000 Rupees in and by the said Decree so directed to stand to the credit of the said Charities to be performed within the Provinces a sum not exceeding 3,500 Rupees

By the Treasurer from time to time upon the signed receipt of the abovenamed Members of Committee of whom Iyah Sas-try the President shall be one.

* A list of all which establishment shall be submitted to the Board of Revenue for their approval as already herein before set forth.

which may not be required for such expenditure shall be carried to the account of the surplus fund.

That also out of the Interest of the said residue beyond the said sum of Rupees 3,24,000 a further and sufficient sum not exceeding in the whole 1,500 Rupees shall or may be received by and be paid out to the said Committee in like manner and shall be appropriated and applied for the purposes of preparing durable Tablets or Monuments in Stone or Metal according to the usage and practice of the Country in like cases with short but suitable inscriptions thereon to record and commemorate the Legacy which had been bequeathed by the Testator Patcheapah and that one of such Tablets or Monuments shall be placed at each of the places mentioned in the said List and the same shall contain a specification of the sum which as above appropriated for such place and also of the Charity or Religious Ceremony intended to be observed or performed and a statement that a principal amount had been deposited in the said Treasury to the end that all persons who might thereafter be interested in the said Charities or Religious Ceremonies may at all times be informed thereof and may be enabled to seek redress if the Charities or Religious Ceremonies shall not be performed or if the sums shall be misapplied.

General.

Religious Ceremonies may at all times be informed thereof and may be enabled to seek redress if the Charities or Religious Ceremonies shall not be performed or if the sums shall be misapplied.

3,24,800.

* 4,200.

6 Professorships and Schoolmasterships at 52½ Rs. per Mensem...Rs. 315
2 Schoolmasterships at 17½ Rs. per do. ...Rs. 35

Per Mensem ...Rs. 350

For 12 Months ...Rs. 4,200

† Be allowed and be made payable at the Treasuries of the Collectors.

‡ Under the control and superintendence of the Board of Revenue.

That certain Professorships and Schools shall accordingly be established and maintained at the several places in that behalf hereinafter specified and that the Professorships shall be for the purpose and object of instructing all Hindoos in the Laws, Customs and Regulations under which Government is conducted and justice administered throughout the Presidency of Madras and more particularly in the respective Districts in which such Professorships shall be established

That also out of the Interest of the said residue beyond the said sum of Rupees 3,24,000 a sum not exceeding in the whole Rupees 4,410* annually shall †and may be received by and be paid out to the said Committee in like manner for the purpose of their paying there-out‡ the salaries as hereinafter provided of certain professors and schoolmasters.

* To enable them to obtain Certificates from the College of Fort St. George for the purpose of becoming.

† Under the provisions of Section III Regulation V, A. D. 1817.

‡ in the

with a view to the better qualification of such Hindoos to become* Practitioners in the Native Courts of the Presidency and that the schools shall be for the purposes and object of instructing Hindoo Children and Youths under the age of 15 Years in the English language and also in reading, writing and Accounts in the English language and in the language commonly spoken in other respective places where such schools may happen to be established.

That the Committee shall (subject to the provisions of Regulation VII A. D. 1817 or any future Regulation of Government in such behalf) be visitors and Superintendents of both Classes of Establishments (excepting that at Trevatoor as hereinafter provided for) and as such shall (subject to such provisions as aforesaid) direct and regulate what specific course and plan of giving instructions and who shall be admitted to receive instructions regard being had to the unreserved admission of all Hindoo Applicants as far as may be practicable, but the Establishments at Trevatoor shall be under the direction and Regulation of the Durmakurtah or Church Warden of that place as Visitor who shall have like authority over such Establishment as is hereinbefore delegated to the Committee in respect of the other Establishments.

* Not exceeding.

† Not exceeding.

‡ Their salaries tho' not to exceed the above rates will be regulated in proportion to the rate of interest.

"That the Professors shall receive stipends *at the rate of 35 Rupees per Month, and the School Masters †at a rate of 17½ Rupees per Month ‡for a greater or less proportionate sum according as the Interest or Proceed of the fund directed for their maintenance shall increase or diminish."

"That the places at which such Professorships and Schools shall be respectively established shall be as follows."

- First. "At Chedumbarum there shall be a Professorship and also a School."
- Second. "At Teroovane there shall be a Professorship and also a School."
- Third. "At Teeroovalore there shall be a Professorship and also a School."
- Fourth. "At Madura there shall be a Professorship and also a School."
- Fifth. "At Paria Conjeveram there shall be a Professorship and also a School."
- Sixth. "At Trevatore there shall be a Professorship and also a School."
- Seventh. "At Trevatamoordoor there shall be a School."
- Eighth. "At Streerungum there shall be a School."

"That the Interest of any remaining principal sum of the said residue beyond the said sum of 3,24,000.

* Be appropriable.

"of 3,24,000 or any part of such principal itself as may be necessary, reserving a sufficient principal sum for repairs (in case the Supreme Court on application in that behalf shall be pleased so to order) shall *and may be received by and paid out to the said Committee in like manner for the purpose out of the same of repairing such Religious Edifices, Choultries, and other Buildings as may have been erected by the Testator or by his Family for Religious or Public purposes and of establishing or repairing other Buildings or Choultries for the use and comfort of Travellers proceeding to any or either of the places mentioned in the list and deemed Holy by the Hindoos, and in erecting, maintaining or supplying sufficient houses and other buildings and accommodations for the respective residencies of the Professors and Schoolmasters and for the reception of Students †under the directions of the said Committee."

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"That out of any surplus fund beyond the sums hereinbefore directed to be set apart and appropriated the said Committee shall and may from time to time according to circumstances and their best advice and discretion *receive and appropriate any sum or sums for the establishment of like institutions for the education and instructions of Hindoo to those hereinbefore provided to be established or for the increasing or better maintaining any or either of those herein provided to be established, regard being first had to the full and complete maintenance as far as may be of all and every the Charities, Establishments and foundations already provided to be re-established and maintained and such sums if granted shall not be drawn at the Presidency, but upon the order of the Committee shall be made payable at the Treasuries of the Collectors in whose Districts such Institutions may be intended to be established."

"That the Committee shall provide and require that the several and respective Persons into whose hands any sums of money shall be placed for the purpose of administering, distributing or performing any of the Charities directed to be done or performed in the said Provinces out of the limits of Madras (excepting Trevatoor and Teroomalavoyel) shall *annually certify to the Collector of the District in which charities or worship shall have to be performed or celebrated a certificate of the sums received and of the due performance and celebration of the charities or worship and that such several and respective persons shall also account to the said Committee for such due performance and celebration in such manner as the said Committee shall from time to time direct and provide and that the said Committee shall also annually forward to each such respective Collector an account of the sums which may have been remitted for such purposes and to whom in each such respective District in order that each such Collector may take such measures as may appear expedient towards securing the due management and distribution of the funds and towards detecting and reporting upon any malversation of the same."

"That the Committee shall require from the Durmakurtah or Church Wardens of Trevatoor and Teroomalavoyel respectively that they shall annually certify to them that they have verified the Certificates and acknowledgments returned to them from the Head or Principal Priest or Bramin of Pagodas respectively therein certifying the due appropriation of the funds placed in their hands by the said Durmakurtah and that they have such certificates and acknowledgments ready to be produced when required by the Advocate General or other principal Law officers of the Crown for the time being or by the Board of Revenue."

"That all right, title and interest of Patcheapah in and to the Village of Trivengoody in the said Report mentioned shall belong to the said Committee in trust for such Charitable purposes as they, the said Committee, having regard to the particular form of worship professed or supported by the said Patcheapah in his life time and by his family since his death and also to the employment and relief of such class or classes of Priests or Bramins as were employed or relieved by the said Patcheapah in his life time and also to the selection of such poor persons as were deemed the object of the said Patcheapah's bounty do expend the said rents and profits of the said village to be received and got in by them in and for such charitable objects and purposes as they the said Committee, shall from time to time direct or appoint and that a General account shall be annually prepared and submitted to the Board of Revenue showing what sums have been drawn and received in the course of the Current year by the Committee under the authority of the said Board and to what objects specifically they have been applied and certifying that the charities have been duly performed or the reasons why they may have been left unperformed. But the Committee as Trustees should first lay before

*Suggest to the Board of Revenue for their sanction and approval the appropriation of.

*Furnish them with such information on accounts as they may from time to time require.

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"the said Board for their approval and orders a list of the nature of such charities to which the rents or profits of the Village in question are to be appropriated and the places at which such charities are to be established and attend to and obey such instructions as the Board of Revenue may deem fit and proper thereupon to give."

DISTRIBUTION OF PAY AT OUT STATIONS TO THE NATIVE REVENUE SERVANTS.

664. The following letter was addressed to Government under date 16th June.

To the Chief Secy., In Cons.,
16th June 1834.
7th in Cons., 16th June 1834.

"I am directed by the Board of Revenue to request you will submit for the consideration and orders of the Right Honorable the Governor in Council, the accompanying letter from the Principal Collector of Nellore relative to the general order No. 152 in the Fort St. George Gazette dated the 7th Ultimo."

"Mr. Whish expresses his opinion that if in conformity with this order Officers Commanding Stations or European Commissioned Officers under them be allowed to interfere in the distribution of pay to the Subordinate Native Officers belonging to the Collector's Establishment, it will absolve the Heads of Departments of the responsibility which now rests with them in conformity with the previous orders of Government to the Collector of Masulipatam dated the 30th April 1833 and will also indirectly take from the Collector's own responsibility."

"The Board in submitting Mr. Whish's letter feel it incumbent on them to state that in their opinion the operation of the General order alluded to will be attended with prejudicial consequences. Its direct and immediate tendency is to make the Head Servants of the Cutcherry feel that no reliance is to be placed in their character and honesty. Hurtful as this must prove to their feelings it will be equally prejudicial to the administration of the affairs of the District. Adverting to the present responsibility vested in Tahsildars and other Subordinate Officers to the still greater responsibility which will necessarily devolve on the natives by the extension of native agency in the civil administration of the Country, the Board do not think any evil result can follow the entrusting the Head Native Servant of each Department in the Cutcherry in the absence of the European Officer with the responsibility of seeing that the salaries of the subordinate servants are duly paid. This was the rule laid down by Government in Mr. Secretary Wheatley's letter to the Collector of Masulipatam dated the 30th April of last year, and the Board would respectfully suggest that such should continue to be the practice as regards the Civil Revenue Establishments."

In Cons., 3rd July 1834.

665. In reply the following order was passed by Government under date 1st July.

"The Governor in Council is pleased to declare that the rule laid down in Mr. Wheatley's letter dated the 30th April 1833 regarding the payment of the establishments under the Collectors and Magistrates is not abrogated by the G. O. referred to in the above letter."

Extract Minutes of Cons.,
1st July 1834.

"The Governor in Council considers it proper that the pay of each of the Talook Establishments should be distributed at least once in the year in the presence of the Collector or one of the Subordinate European Officers in order that it may be ascertained that every individual

"in the service receives his proper allowance or that he may have an opportunity of complaint if it is withheld."

"The Board of Revenue will be pleased to issue orders accordingly".

666. A copy of the foregoing Resolution was circulated to all Collectors on the 3rd July.

REGARDING THE RETENTION OF PRIVATE CASH IN THE PUBLIC TREASURIES.

667. The following letter was addressed to Government under date 10th November.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Nellore enclosing copy of one from his Acting Sub Collector representing the inconveniences to which public officers are exposed by the manner in which the rule passed under date 3rd September 1833 prohibiting the retention of private cash in the public treasuries or the employment of cash keepers &c. in keeping private accounts is acted upon in that District."

"The operation of the rule in question will no doubt inconvenience public servants whose duty requires them to reside for a great portion of the year in tents, but it appears to the Board that the inconvenience cannot be remedied except by a modification of the rule at present in force."

In Cons., 17th Novr. 668. The following order was passed by Government under date 14th November.

Extract from Minutes of Cons., 14th Novr. 1834. "Resolved that the Board of Revenue be requested to suggest what modification of the rule they consider to be advisable."

669. Upon which the following letter was addressed to Government under date 17th November.

"With reference to the resolution of Government upon my letter of the 10th Instant I am directed by the Board of Revenue to suggest in modification of the order dated the 3rd September 1833 prohibiting the retention of private cash in the public Treasuries, &c., that permission may be given to Collectors or their Subordinates whilst absent in the District on duty to have their salary drawn by the public Treasurer and deposited in a private cash chest in the Treasury, and that the Cash keeper may be allowed during their necessary absence from the Hoozoor Station to take charge of the box, and disburse from it upon order such sums as may be required, keeping an account of the same."

In Cons., 11th Decr. 1834. 670. In reply the following order was passed by Government under date 2nd December.

"In modification of the order under date the 3rd September 1833 the Governor in Council authorizes the salaries of Collectors and their subordinates absent on duty from the Hoozoor Station to be drawn by the Treasurer and to be deposited in a private Cash chest to be kept in the Treasury

"under the charge of the Treasurer, who is permitted to make payments therefrom upon their own orders or receipts keeping an account of the same but is not to be employed by them to pay their bills or to keep their private accounts or in any way as a private agent."

671. A Copy of the foregoing Resolution was circulated to all Collectors on the 11th December.

RELATIVE TO CERTAIN PUBLIC BUILDINGS AT SALEM, TRICHINOPOLY AND RAMNAD.

From the Chief Secy. to Govt., In Cons., 8th Augt. 1833. 672. Under date 26th July 1833 we were furnished by Government for our information and guidance with an Extract* from a letter from the Honorable the Court of Directors dated 20th February 1833 relative to certain Buildings at Salem, Trichinopoly and Ramnad.

In Cons., 9th June 1834. 673. With reference to the above letter the following Extract from the Minutes of Consultation was forwarded to us under date 30th May 1834.

Minutes of Cons., 30th May 1834. "Read the following letter."

From the Judges of the Provincial Court to the Govt., 1st May 1834. "Although no information is to be gathered on the subject from the Records of our office, it is our belief that the buildings at this station appropriated for the accommodation of the Court of Appeal, of the Collector's Establishment, and for a Jail, are the property of Colonel Lennon late of the Madras Engineers, and that they are held by the Government at a considerable rent."

"It is generally understood that these buildings were erected by their owner on the Government engaging to hold them at a fixed rent until the expiration of the Charter. That agreement has of course now terminated, and as we are led to believe that the rent exceeds that fair sale upon the present value of the property which ought to be paid for it, we consider it our duty to bring the subject to the recollection of the Government in order that in the event of their determining to continue to be Tenants of the buildings they may adopt measures for reducing the rent to a fair and proper standard."

"We beg at the same time to point out that if the Government should desire to become proprietors of the property it is probable that they would be able to effect the purchase of it on very reasonable terms; it not being likely that the owner of it could readily convert it to other purposes if the Government should relinquish it."

"If the Government should retain possession of our present Court house it will be necessary that it should undergo repair which might however be accomplished at a trifling cost."

From 1824 to 1827	From 1828 to 1830	From 1831 to 1833
The number of cases tried by Collectors under the provisions of Regulation IX of 1822. 2,465	The number of appeals from their decisions. 41	The number of their decisions affirmed in appeal. 22
The number of their decisions reversed. 17	The number of cases referred to a special commission or submitted for the orders of Government. 2	Appeals remaining undisposed of. 0
From 1824 to 1827 ...	From 1828 to 1830 ...	From 1831 to 1833 ...

In Cons., 19th May 1834.

678. The following Extract from the Minutes of Consultation under date 9th May was forwarded to us by Government.

"Resolved that the Board of Revenue be requested to submit at the end of every half year
 "an Abstract Statement in the form entered in the 6th Para of their
 Minutes of Cons., 9th May 1834. "report, dated 21st May 1829 of the cases in which charges have
 "been preferred and disposed of by the Collectors and their subor-
 "dinates under Regulation IX of 1822, and another Statement arranged in the same manner of
 "the Appeals pending before the Board at the beginning of the half year, and the number pre-
 "ferred and disposed of within that period, and further that the Board be requested when they
 "have leisure to prepare a further report of the operation of the Regulation from 1827 to end of
 "1833."

"Adverting to the remark that of the 100 Appeals now pending before the Board 89 are
 "from one person, a Tahsildar, against sentences passed by Mr. Thomas late Principal Collector
 "of Coimbatore, the Governor in Council observes that it would be a waste of time for the
 "Board to go regularly through all the cases; it appears to him that it will be sufficient for
 "them to examine a few of the cases in which the charges appear to be of most importance. If
 "they find reason to acquit the accused in those cases for want of proof or irregularity in the
 "proceedings such as has been remarked in other trials conducted by Mr. Thomas, and it
 "appears on a cursory view of the proceedings in the other cases that they are of the same
 "character, he thinks it will be advisable to quash the whole. If on the other hand the Board
 "are of opinion that the charges are proved and the sentences just and proper in the cases ex-
 "amined by them, it will probably be sufficient for the ends contemplated by the Regulation to
 "confirm the sentences in those cases without going into the other cases, in which the proceed-
 "ings should therefore be quashed."

In Cons., 6th October 1834.

679. With reference to the above we issued necessary order to all Collectors under date 6th October.

ESCORTS REQUIRED FOR THE PROTECTION OF OFFICIAL RECORDS OF THE COURT OF CIRCUIT AND THE
 PROPERTY OF THE JUDGE IN PROGRESS FROM ONE STATION TO ANOTHER.

680. The following letter was addressed to Government under date 6th January 1834.

"I am directed by the Board of Revenue to request that you will submit for the orders of
 "the Right Honorable the Governor in Council, the accompanying
 To the Chief Secy. to Govt., in Cons., 6th Jan'y. 1834. "letter from the Principal Collector and Magistrate of Malabar, for-
 20th Decr., in Cons., 6th Jan'y. 1834. "warding copy of a correspondence with the Judges of the Provincial
 "Collector of the Western Division, and requesting sanction for such
 Vide Enc., in Cons., 6th Jan'y. 1834. "additional number of Peons as may be deemed necessary in order to
 "enable him to furnish the Judge on Circuit with a suitable escort
 "during his progress through the District in pursuance of the orders contained in the Minutes
 "of Consultation of Government under date 22nd November last."

In Cons., 6th Feby. 1834.

681. In reply we received from Government the following Ex-
 tract from the Minutes of Consultation under date 31st January.

"It would appear that the Magistrate considers an addition to his establishment necessary
 "to enable him to furnish the Judge on Circuit with a suitable escort
 Minutes of Cons., 31st Jan'y. 1834. "during his Circuit through the District of Malabar, on the supposi-
 "tion that the Escort is required not only during the Judge's progress
 "through the District but while he is holding the Sessions at each station. It seems therefore
 "to be sufficient to instruct him that the escort which he is required to furnish under the resolu-

"tions dated 22nd and 29th November last, is merely for the protection of the official records
 "of the Court of Circuit and the property of the Judge in progress from one station to another.
 "It appears to be no more necessary to furnish an Extraordinary guard to a Judge on Circuit
 "at the stations of the Subordinate Courts while he is holding the Sessions than at the station
 "of the Provincial Court."

"The Board of Revenue will be pleased to issue Circular instructions to the above effect to
 "all the Magistrates."

682. A copy of the foregoing correspondence was transmitted to the Principal Collector of
 Malabar on the 6th February and an extract para 1 of the Minutes of Consultation was circulated
 to all Collectors except Malabar and Madras on the same date.

REGARDING PETTY CASES OF TOBACCO SMUGGLING.

In Cons., 3rd April 1834.

683. The following Extract from the Minutes of Consultation under date 25th March was forwarded to us.

Minutes of Cons., 25th March 1834.

"Read the following letter from the Register of the Foujdaree
 "Udalut."

"Transmitting copy of a letter together with copy of its
 "accompaniments respecting a circular order issued by Mr. (Here enter No. 3 Dated 17th
 "Hudleston late Magistrate of Malabar regarding Tobacco January 1834.)
 "Smugglers with the opinion of the Court thereon."

"It appears that the late and present Magistrates of Malabar have been accustomed to
 "exercise a discretion in releasing offenders against the revenue laws in petty cases. The
 "Foujdaree Udalt are of opinion that this proceeding is unauthorized by the Regulations."

"The Regulation referred to is Regulation V of 1831 the object of which as declared in the
 "preamble is to facilitate the recovery of the prescribed penalties for breaches of the revenue
 "laws. The cases in question are cases of Tobacco smuggling, the law applicable to which is
 "Regulation VII of 1811, although it be not competent to the Magistrate and the subordinate
 "officers of Police to release persons guilty of smuggling Tobacco in cases of which they have
 "taken cognizance under Regulation V of 1831, yet there is nothing in this Regulation or in
 "Regulation VII of 1811, which renders it imperative on the revenue authorities to proceed in
 "every case for the recovery of the penalties against smugglers by laying informations before
 "the Magistrate or subordinate officers of Police. Regulation V of 1831 only prescribes the
 "mode in which the penalties shall be recovered if a prosecution is instituted. It is not necessary
 "for the protection of the revenue to prosecute rigidly every offender against the law by which
 "it is guarded, and it could not be done without detriment to the public service generally,
 "neither ought the penal provisions of the laws for the protection of the revenue to be enforced
 "with the same strictness as the laws for the punishment of crime, but with a sound discretion
 "having regard to their end and object. It appears to be fitting and proper that this discretion
 "should be exercised by the Collector, and the Governor in Council sees no objection to his
 "issuing orders to the Tahsildars not to bring before the Police authorities petty cases of smug-
 "gling in which he considers it inexpedient to prosecute the offenders. Resolved accordingly that
 "the Principal Collector of Malabar be authorized to pursue this course subject to the control of
 "the Board of Revenue.

"Ordered that the above observations and resolution be communicated to the Foujdaree
 "Udalut and the Board of Revenue respectively, and that the Board be requested to instruct
 "the Principal Collector to submit the orders he proposes to issue to his Tahsildars for their
 "approval. They will consider whether in petty cases of smuggling where the value of the

"article smuggled is under 2 Rupees and the parties have not previously been concerned in
"smuggling it may not be expedient to leave it to the Tahsildars to release the offenders without
"reference to the Principal Collector, and generally whether in cases above that amount and
"not exceeding 10 Rupees the Principal Collector should not determine as to the prosecution of
"the parties on the report of the Tahsildar without having them sent before him for examina-
"tion."

684. A copy of the foregoing was circulated to all Collectors except Madras on the 21st April.

OPINION OF THE SUDR UDALUT ON THE QUESTION WHETHER A ZUFT AUMEEM CAN BE DEALT WITH
UNDER THE PROVISIONS OF REGULATION IX OF 1822 AS A PUBLIC SERVANT.

685. The following letter was addressed to Government under date 24th March.

To the Chief Secy. to Govt.,
in Cons., 24th March 1834. "I am directed by the Board of Revenue to request that you will
"lay before the Right Honorable the Governor in Council the accom-
"panying letter dated the 12th Instant from the Collector of Rajah-
In Cons., 24th March 1834. "mundry with its enclosure."

The Board are desirous that the question expressed by Mr. Crawley whether a Zuft Aumeen can be dealt with under the provisions of Regulation IX of 1822 as a public servant in the Collector's Establishment, or should be considered to stand in the same relation to the Collector as he would to the Zemindar and therefore not triable under this Regulation, may be decided by the point being submitted for the opinion of the Sudr Udalut.

From the Offg. Secy. to Govt., 9th in Cons., 15th May 1834. 686. With reference to the above letter we were furnished with
the annexed Extract from a letter from the Acting Senior Deputy
Register of the Foujdaree Udalut dated 30th April.

I am directed by the Judges of the Court of Foujdaree Udalut to acknowledge the receipt of your letter dated the 11th Instant requesting their opinion on the question, whether an Aumeen appointed by a Collector to collect on account of Government the Kists payable by the Ryots in a Zemindary attached for arrears of Revenue and receiving his pay directly from the public Treasury, is liable to be dealt with under the provisions of Regulation IX of 1822 for embezzling the collections made by him.

I am instructed by the Judges of the Foujdaree Udalut to answer the above question in the affirmative, because pending the attachment of a Zemindary for arrears due to the Government, the rents payable to the Zemindar become public revenue, and their embezzlement then falls within the provisions of clause Second Section II Regulation IX of 1822, whilst any Aumeen appointed by the Collector and paid by him is clearly a party enumerated in clause third of the same Section and consequently liable to be dealt with under the provisions of Regulation IX of 1822 for embezzling or fraudulently misappropriating any portion of such public money.

687. A copy of the foregoing Extract was circulated to the several Collectors under date 15th May.

RELATIVE TO THE POWERS AND FUNCTIONS OF AUMEENS OF POLICE.

In Cons., 10th April 1834. 688. The following Extract from the Minutes of Consultation
was forwarded to us under date 25th March.

Minutes of Cons., 25th March 1834. "Read the following Extract from the Proceedings of the Fouj-
"daree Udalut."

Defining and declaring by a
conclusive determination the
powers and functions to be
legally exercised by Ameens
of Police.

Here enter No. 38 dated 10th March 1834.

In these proceedings the Foujdaree Udalut have recorded their construction of the provisions of the Regulations relating to the powers and functions of Ameens of Police.

The Governor in Council concurs in the construction of the Foujdaree Udalut except in regard to the meaning and intent of Clause Second, Section II, Regulation IV of 1821. The Foujdaree Udalut are of opinion that the provision of Section XL Regulation XI of 1816 which authorized Magistrates to appoint Ameens of Police in large towns to act either immediately under his own orders or under the Tahsildar of the District is not negated by the above Clause of Regulation IV of 1821, by which they understand that the Ameen is made subject to the Tahsildar *only in revenue duties*; and that the Magistrate may still authorize the Ameen to exercise his functions as an officer of Police under his own immediate authority independently

To Board for preparing Re-
gulations, 27th April 1821.

Dated 27th April 1821.

of the Tahsildar. That this construction is contrary to the intention of the Government which passed the Regulation is quite evident from the instructions issued for the preparation of the Regulation and the Minute of Sir Thomas Munro upon which those instructions were founded. Sir Thomas Munro proposed that the Magistrate should be empowered, whenever he might deem it necessary, to appoint a subordinate officer to the charge of the Police of any part of a District *with or without revenue authority*, but to be "in all respects as entirely under the authority of the Tahsildar as any of his other subordinate officers." He further proposed that all Ameens of Police though specially appointed to particular towns should have their jurisdiction extended beyond the limits of such towns at the discretion of the Magistrate, but that "both within and without the limits of such towns they should *in all respects* be as completely "under the authority of the Tahsildars as any other of his subordinate officers." Throughout "his Minute it is treated as an essential and indispensable principle of the system that a general "control should be reserved to the Tahsildar as Head of the Police of the District, although the "immediate charge of the Police in particular places or divisions might be delegated to subor-
"dinate officers. If this Minute and the corresponding instructions for the preparation of the "Regulation had been known to the Foujdaree Udalut, they would no doubt have come to a "different conclusion from that which they have recorded on the point in question, and the "Governor in Council presumes that when they become aware of the expressed intention of the "provision contained in Clause 2nd Section IV Regulation IV of 1821, they will have no hesita-
"tion in altering their construction of it so that it may have the effect contemplated."

"With respect to the first proposition of Sir Thomas Munro above cited the Governor in "Council observes that the object of it was considered to be sufficiently provided for by the "authority given to the Magistrates to extend the local limits of the Jurisdiction of Ameens of "Police to any distance they might see fit beyond the towns to which such Ameens might be "appointed. The following is the explanation on this point submitted by the Board by which "the Regulation was drawn up."

"The powers of Ameens of Police being now extended to any limit that may be deemed "proper beyond the Towns to which such officers may be appointed, it appears to the Board "that, under the same provision Ameens of Police may be charged with the duties referred to "in the first article of the instructions conveyed in Mr. Secretary Hill's letter of the 27th April, "and that no other rule requires to be enacted for the purposes therein stated."

"It thus appears to be competent to the Magistrates to delegate the powers and functions "of Tahsildars as specified in Regulation XI of 1816 in particular sections or divisions of a

"Talook, subject always and in all respects to the control of the Tahsildar to any subordinate officer of the Talook Establishment, specially appointed to be Police Ameen of a Town in the Division, which town should be his principal station. It was the intention of Sir T. Munro that whenever this should be done, the fact and the cause of it should be reported to Government, and the Governor in Council considers it expedient that such should be the established rule."

"The Governor in Council is of opinion that the salary of an Ameen of Police with a Jurisdiction extending beyond the limits of the town to which he is appointed should not be less than 35 Rupees per Mensem. Where his jurisdiction is limited to the town, unless it is a very large and populous one, a salary of 30 Rupees may be sufficient."

"With reference to the proceedings of the Foujdaree Udalut under date 9th September 1833 the Governor is pleased to order that the Salaries of the Police Ameens of Pombetty in Tanjore, of Trichinopoly, and of Vellore, and Raneepett, in North Arcot, be raised to Rupees 35 per Mensem. He further authorizes the appointment of Ameens of Police to the towns of Calicut, Tellicherry and Cannanore in Malabar, with a Salary of Rupees 35 per Mensem to each. The Magistrate will report through the Board of Revenue the limits of the local jurisdiction which he proposes to be assigned to each of these Ameens and whether they are intended to perform revenue duties. It is to be understood that the Ameens of Police abovementioned are to exercise within the limits of their jurisdiction respectively all the powers vested in the Tahsildar by Regulation XI of 1816 but subject to the control of the Tahsildar."

"The Governor in Council is not prepared to authorize the appointment of the Talook Peshcars generally to be Ameens of Police as is recommended by some of the Magistrates, but he thinks that where a Talook is extensive and does not lie compactly such a measure will be expedient. When a Magistrate is of opinion that it is advisable that the Peshcar of a Talook should be vested with the powers of a Police Ameen in a particular division, he will recommend it through the Board of Revenue, stating his reasons, and defining the jurisdiction which he proposes to assign to him, mentioning also the town at which he proposes that the Ameen shall be stationed and the population thereof. When such an arrangement is sanctioned it will be the duty of the Magistrate to report it for the information of the Criminal Judge and the Court of Circuit."

"With reference to the 3rd Para of the letter from the Register to the Foujdaree Udalut dated 21st September 1833, the Governor in Council observes that the officers in the Districts of Vizagapatam and Rajahmundry, there called Police Ameens, appear to be of the class of subordinate Police Officers now to be denominated "Sub Officers of District Police." It does not appear to be necessary or advisable to raise the pay of any officer of this class to the rate allowed to Ameens of Police."

689. The following Extract from the Proceedings of the Foujdaree Udalut under date the 10th June 1834, was received from Government for our information and guidance under date 17th of that Month.

In Cons., 23rd June 1834.

"Read Extract from the Minutes of Consultation dated the 25th of March 1834."

"The Judges have accordingly reconsidered the opinion contained in their Circular order of the 10th of March last in respect to the intent and meaning of Clause Second, Section II, Regulation IV A. D. 1821, and finding that the clause in question will bear the construction given to it by the Government, they resolve to modify their order of that date so far as to declare that under Clause Second, Section II, Regulation IV of 1821 Ameens of Police are subject to the

Proceedings of the Foujdaree Udalut, dated 10th June 1834.

"General control of the Tahsildars of their respective Districts as Head Police Officers not only in Revenue, but in Police matters. At the same time the Judges consider it necessary to declare that the proceedings of Ameens of Police in cases to be forwarded to the higher tribunals are not to be submitted thro' the Heads of Police but should be sent up direct."

"Ordered that Extract from these Proceedings be forwarded to the Officiating Secretary to Government in the Judicial Department, for the purpose of being laid before the Right Honorable the Governor in Council."

690. A copy of the foregoing Extract was circulated to all Collectors except Madras on the 23rd June.

OPINION OF THE SUDR UDALUT ON A QUESTION REGARDING THE VALIDITY OF A PLEDGE OF MOVEABLE PROPERTY WITH AN AGREEMENT THAT THE PLEDGER SHALL REMAIN IN POSSESSION.

691. The following letter was addressed to Government under date 15th September.

"With reference to para 1 of the Minutes of Consultation dated the 25th April last, in which it is stated that property tendered as security for renters should be "specially pledged to the Collector that he may prevent its removal during the rent," I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Principal Collector of Cuddapah, observing that "so far as moveable property (which would be the description generally tendered) is concerned, no pledge would avail as security from transfer or the process of Court unless the Goods are placed in charge of the Mortgagees the Courts having in the case of a revenue defaulter declined to acknowledge such a pledge without the previous surrender of the property."

To the Chief Secy. to Govt., in Cons., 15th Sept. 1834.

Vide Para 94 of this report.

27th Augt. in Cons., 8th Sept. 1834.

In Cons., 29th Sept. 1834.

692. The following order was passed by Government under date 23rd September.

"The Governor in Council desires that the Board of Revenue will obtain from the Principal Collector of Cuddapah a copy of the Decree or order of the Court to which he refers and submit it for the consideration of Government."

To the Chief Secy., in Cons., 20th October 1834.

9th in Cons., 20th Oct. 1834.

693. With reference to the foregoing order of Government we submitted under date 20th October the letter from the Principal Collector of Cuddapah noted in the Margin, together with the order of the Court and its translation annexed thereto.

In Cons., 15th Dec. 1834.

694. The following Extract from the Minutes of Consultation under date 2nd December was forwarded to us by Government.

Minutes of Cons., 2nd Dec. 1834.

"Read the following letter from the Register to the Court of Sudr Udalut."

From the Register of Sudr Udalut to the Offg. Secy. to Govt., 18th Nov. 1834.

"I am directed to acknowledge the receipt of the resolution of Government under date the 4th Instant, requiring the opinion of the Sudr Udalut on the following question."

“Is a pledge of moveable property with an agreement that the pledger shall remain in possession good and valid? or is the property so pledged liable for other debts whether contracted previously or subsequently to that for which the pledge was given?”

“A question similar to the above was submitted to this Court by the Provincial Court of Appeal for the Northern Division in 1824, namely, “whether or not the Court of Sudr Udalut recognize the maxim that there can be no valid mortgage pledge or pawn of moveable property where there has been no delivery and where possession is wanting” upon which occasion it was thus ruled.”

“The propriety and expediency of giving universal application to a maxim of Law of the above description which has grown out of a particular state of society appear to the Judges to be questionable, and they are of opinion that the validity or invalidity of the mortgage which is described in the papers submitted with your letter must depend in great measure upon the prevailing usage in that respect. On referring the question to the Pundits of the Sudr Court the Judges find that according to the Hindoo Law the mortgage of moveable property without delivery of seizin is valid, first, if acknowledged by the mortgager and mortgagee in the presence of witnesses, their neighbours, or secondly, if it take place under an authenticated written deed.”

“Such being the Law of the case the Judges would consider it seriously objectionable to interfere in the usage if prevalent which is conformable thereto, and they desire that the question of the Validity of the mortgage of the Cattle in this case be determined with reference to these considerations.”

“The Judges of the Sudr Udalut are of opinion that there can be no question as to the validity of a written agreement pledging moveable property on condition that the property so pledged shall remain in possession of the pledger so far as the two contracting parties are concerned, and so long as that condition is observed, and they think that the title of a person receiving such security to the particular property pledged, provided it is not a fraudulent transaction, is preferable to that of any simple contract creditor either anterior or posterior to such act. But if the condition in question is broken, by the pledger betraying the confidence which the pledgee, at his risk chose to repose in him, the Judges whilst they admit the right of the pledgee to prevent such infraction of the agreement by giving notice to third parties of his lien on the property, are not prepared to say, that the title of such person would be preferable to that of a person who, in ignorance of such previous agreement had obtained actual possession of the specific property in question from the pledger either by purchase or actual transfer on mortgage in a bona fide transaction.”

“The Court has not been able to find any judicial decision bearing upon the question, and they are not of opinion that it would be expedient to lay down any absolute rule for the guidance of the Courts except by a legislative enactment.”

“The system of pledge in question under the denomination of *Dushta Bundhaca* or lien upon what has been seen is most prevalent throughout India, and it would greatly unhinge property to invalidate it in any degree.”

“The Judges observe that in the communication received from the Board of Revenue, allusion is made to an “Order of the Court” which is not before them, and deem it proper to add, that an extra judicial opinion such as is now laid before the Government by them can of course have no application to any case of which the merits are unknown to them.”

“Resolved that a copy of this letter be furnished to the Board of Revenue with reference to their Secretary's letter dated the 20th October last and the previous correspondence, to be circulated for the information and guidance of the Collectors generally.”

“The Governor in Council observes that the order of the Zillah Court of Cuddapah which has now been brought to notice ought to have been reported at the time by the Principal Collector with a view to an appeal being preferred to the Provincial Court. When a question of such general importance is decided by a Zillah Court, if there is reason to dispute the decision, it is advisable to bring it before the superior Courts in order that if it is erroneous the error may be corrected immediately and that the law on the point may be determined by the proper authority once for all.”

695. A copy of the foregoing was circulated to all Collectors on the 29th December.

RELATIVE TO THE COLLECTIONS AND CHARGES OF HINDOO AND MAHOMEDAN
PLACES OF WORSHIP.

696. The following letter was received from Government under date 2nd August 1833.

From the Offg. Secretary to Government, in Cons.,
8th August 1833.

Vide in Cons., 8th August 1833.

“Letter from the Honorable the Court of Directors,
dated 20th February 1833.”

Para 66. “In reference to the financial part of the question, you will furnish us with a statement of all our receipts whether from Pilgrim Tax, offerings, lands, fees or any other source, and of all our expenses for the last 10 years, on account of Hindoo and Mahomedan Places of worship and Religious Establishments, under the three Presidencies, in which statement you will include as much of the charges of Police, Roads, Bridges, Choultries, Hospitals, Law expenses, Charitable allowances, and Donations and all other branches of expenditure as are strictly connected with the Hindoo or Mahomedan religion. It will however be necessary for you to procure from the Government of Fort St. George a correct statement of all collections derived from Lands or from any other sources which have been assigned for the support of native Temples at that Presidency where there appears in 1829-30 to have been an excess of disbursement beyond the receipts to the large amount of Rupees 5,17,240 and you will require a similar statement from the Government of Bombay.”

“I am directed to transmit to you the annexed copy of a letter from the Secretary to the Government at Fort William dated the 13th Ultimo, No. 650, and of the Extract from a Despatch from the Honorable the Court of Directors therein referred to, and to request that a statement containing the information called for by the Honorable Court may be furnished as soon as possible to be forwarded to the Government at Fort William.”

“If the statement required cannot readily be prepared from the accounts in your office it is desirable that a form should be sent to the Collectors with instructions to them to furnish the desired information in the manner therein indicated.”

697. The following letter was addressed to Government under date 28th August 1834.

“With reference to Mr. Elliott's letter of the 5th Instant calling for a report on the receipts

To the Chief Secy., in Cons.,
28th August 1834.

In Cons., 14th August 1834.

5th in Cons., 5th Sept. 1833.

Vizapatam.
Bellary.
Salem.
Tinnevely.
Tanjore.
Ganjam.
In Cons., 14th August 1834.

In Cons., 11th Sept. 1834.

“and disbursements of Pilgrim Tax under this Presidency I am directed by the Board of Revenue to state for the information of Government that the non receipt of the replies to their circular letter from some Collectorates has prevented them from furnishing the Government with the necessary details on the subject.”

“The Collectors of the Districts noted in the Margin were again called upon on the 14th Instant to submit their reports without further loss of time.”

698. The following order was passed by Government under date 2nd September.

"It is of great importance that the information required on this subject should be furnished at an early period and the Governor in Council desires that the Collectors of the Districts noted in the above letter be called upon to state immediately within what time the details which they have been directed to submit will be rendered and to explain the cause of delay hitherto."

699. The following letter from the Officiating Chief Secretary to the Government of India with its enclosure was forwarded to us by Government under date 9th September.

"I am directed by His Excellency the Right Honorable the Governor General of India in Council to request your attention to the letter which was addressed to you on the 13th of July 1833 calling for certain information relative to the receipts and disbursements of Hindoo and Mahomedan places of worship to which letter it appears that no reply has yet been received."

"I am desired at the same time to forward to you the accompanying copy of a letter this day written to the Chief Secretary to Government at Bombay in order to shew you the charges which should not be brought into the account of Disbursements they being alienations from the Government revenue wholly distinct from the receipts and the continuance or discontinuance of which would be altogether unconnected with the relinquishment or retention by Government of any income derived from places of Hindoo and Mahomedan worship."

"I am directed by His Excellency the Right Honorable the Governor General of India in Council to acknowledge the receipt of your letter under date the 8th of May last with its enclosed statement of the income derived and expenses incurred by Government on account of Hindoo and Mahomedan places of worship and religious Establishments under the Bombay Presidency."

"I am desired to return to you that statement in order that it may be revised. In the item of receipts or collections the Governor General in Council is not aware that it requires any alteration though it is not apparent what may be the nature of the lands assigned for the purposes of Hindoo and Mahomedan Worship of which the Government is in the possession or how they have come under its direct management."

"In the Item of expenses or disbursements there are five charges which should have been excluded from the account."

Assignment in Lands.

Do. in Villages.

Allowances in Money.

Do. in Produce and Charitable allowances.

"As it is obvious that these expenses would remain to be incurred were Government to relinquish all the receipts which have been hitherto derived from religious Establishments, and the object being merely to ascertain what may have been the net produce of such receipts."

"You will be pleased to resubmit the statement when it shall have been revised accordingly."

700. The following letter was addressed to Government under date 11th September.

To the Chief Secy., in Cons.,
11th Sept. 1834.

Enc. in a Circular, 5th Sept.
1833.

Extract Para 66 Despatch to
Supreme Govt., dated 20th
Feby. 1833,

"With reference to the Minutes of Consultation under date the 2nd Ultimo No. 769 and of the 9th September 1834 I am directed by the Board of Revenue to forward a copy of the form according to which the accounts called for by the Court of Directors are in the course of preparation with the object of ascertaining whether in its present shape it will meet the views of the Supreme Government."

"The Board do not clearly understand the particular items of receipt and charge which are intended to be entered in the account referred to in Mr. Secretary Macnaghten's letter to the Bombay Government, this difficulty might perhaps have been obviated had the form of the Bombay account been transmitted to the Board."

"It is extremely desirable that the Board should be placed in possession of the precise information which it is wished to be conveyed in the statements which have been called for."

701. The following Extract from the Minutes of Consultation was forwarded to us under date 19th September.

"It appears to the Governor in Council that the form prepared by the Board of Revenue, requires an additional Column at the end, to shew the "net revenue carried to the account of Government" in those cases where a part or the whole of the surplus income after defraying all the expenses, of the Pagodas &c., and their Establishments is appropriated to the use of Government. In North Arcot for instance it is believed that Government derive a revenue from the surplus income of the Tripetty Pagoda which is brought into the Treasury and appropriated in common with the ordinary revenue but in the statement prepared according to the form, the total surplus is entered as in deposit to the credit of the Pagoda, &c. A new Column being added, headed as above it appears to the Governor in Council that the form will answer the purpose for which it is intended. It will shew as required by the Honorable Court, all collections derived from lands or from any other sources which have been assigned for the support of Native Temples, &c., and the expenditure thereof, and as desired by the Governor General in Council, the net produce accruing to Government. The Board of Revenue will accordingly direct the additional column to be supplied in all the statements. For this purpose it will probably be necessary to return those which have been already received. In returning them, a short date should be fixed for their being sent back with the requisite alterations, a short date should also be fixed for the transmission of the statements which have not yet been received and a special report should be made to Government if those dates are not punctually observed."

"With reference to the letter from the Secretary to the Board of Revenue dated the 11th Instant No. 375 transmitting letters from the Principal Collectors of Tanjore and South Arcot and the Acting Collector of Vizagapatam explaining the causes which have prevented the preparation of the statement for those Districts the Governor in Council observes in respect to Tanjore that it is hardly to be believed that it would have taken upwards of a year to prepare the required accounts if due diligence had been used. The Principal Collector of Tanjore should be peremptorily enjoined to furnish the required statements at latest by the 1st December, the date fixed by himself. In respect to South Arcot the Governor in Council remarks that the excuse of the Principal Collector is insufficient for although the Curnums may have been employed for last 5 months in the preparation of the Jammabundy there were 6 months

"from August up to March in which the statements in question might have been prepared. It appears that in Vizagapatam the orders calling for the statements were by an unaccountable negligence entirely overlooked."

702. The following letter was addressed to Government under date 11th September.

To the Chief Secy., in Cons., 11th Sept. 1834.
 From South Arcot, 28th July, in Cons., 7th Augt. 1834.
 From Tanjore, 30th Augt., in Cons., 8th Sept.
 From Vizagapatam, 27th Augt., in Cons., 11th Sept.

"With reference to my letter of the 28th Ultimo I am directed by the Board of Revenue to submit for the information of Government the accompanying letters from the Principal Collectors of South Arcot and Tanjore and the Collector of Vizagapatam, stating the reasons which still prevent the transmission of the statements called for relative to Hindoo and Mahomedan religious Institutions."

"Pursuant to the orders of Government contained in the Extract from the Minutes of Consultation under date the 2nd Instant, the Collectors who have not yet submitted the statements called for have been again called upon to state immediately within what time they will be rendered and to explain the cause of the delay hitherto."

703. The following letter was addressed to Government under date 22nd September.

"I am directed by the Board of Revenue to request that you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Ganjam containing his explanation of the delay which has occurred in the preparation of the statement relative to Hindoo and Mahomedan religious Institutions required by the Government."

To the Chief Secy., in Cons., 22nd Sept. 1834.
 6th in Cons., 22nd Sept. 1834.

"As it appears to be an object to have these statements furnished with as little delay as possible, the Board think that the Collector of Ganjam should be allowed under the circumstances reported by him, to employ the establishment of 4 additional Gomastahs proposed in Para 10 of his letter for the express purpose of preparing them."

In Cons., 6th Oct. 1834.

704. The following order was passed by Government under date 26th September.

"The Governor in Council does not think that accounts prepared in the manner suggested by the Collector of Ganjam could be depended upon as accurate. He is of opinion that it will be better to make up the statement as far as possible from the accounts that have been prepared leaving blank those Columns for which the materials are defective."

705. A copy of the foregoing correspondence was transmitted to the Collector of Ganjam on the 6th October.

RELATIVE TO THE LEVY OF DUTY ON THE EXPORT AND IMPORT OF GRAIN.

706. The following letter was addressed to Government under date 28th August.

"With reference to the observations regarding the levy of an Import duty on grain contained in Para 2 of the Extract from the Minutes of Consultation to the Chief Secy., in Cons., 28th Augt. 1834.
 Vide Para 115 of this report.
 In Cons., 6th Feby. 1834.
 Circular, 28th in Cons., 28th April 1834.

"No. 62 in the Revenue Department under date the 28th January last the Board called upon the Collectors of the several Maritime Districts to state the practice which obtained in their respective Districts in regard to the levy of an Import duty on grain and also as to the levy of the Export duty prescribed by Section IV, Regulation II 1812 whether such export duty was confined to Grain exported to Madras only or extended to exports to any other ports."

"The Board were induced to make this reference as to the levy of export duty from the particular Section and Regulation above quoted not being very clear upon the point, and believing the practice which generally obtained in the Districts to be the levy of 3 per cent. on the export of Grain generally without reference to the port at which it was to be imported."

"The replies of the several Collectors are herewith submitted for the information of Government. It seems to have been the uniform practice to levy an export duty of 3 per cent. on Grain exported by sea, whether intended for Madras or other ports. The wording however of Section IV Regulation II 1812 would seem to restrict the levy of the export duty to grain intended for importation at the Presidency and this interpretation of it would appear confirmed by the fact that Section XXIII Regulation XI 1803 which exempts from duty Grain either imported or exported at the subordinate ports is still unrepealed."

From the Collr. of Ganjam, 3rd in Cons., 19th June 1834.
 Do. Vizagapatam, 19th June, in Cons., 7th July 1834.
 Do. Rajahmundry, 25th May, in Cons., 2nd June 1834.
 Do. Masulipatam, 28th May, in Cons., 9th June 1834.
 Do. Guntoor, 26th July, in Cons., 7th Augt. 1834.
 Do. Nellore, 7th in Cons., 16th June 1834.
 Do. Chingleput, 27th June in Cons., 7th July 1834.
 Do. S.D. Arcot, 20th in Cons., 30th June 1834.
 Do. Tanjore, 24th May, in Cons., 2nd " "
 Do. Madura, 20th May, in Cons., 2nd " "
 Do. Tinnevely, 31st May, in Cons., 12th June 1834.
 Do. Malabar, 21st May, in Cons., 2nd June 1834.
 Do. Canara, 31st May, in Cons., 12th June 1834.

"It appears to the Board however that the intention in framing the particular provision in Section IV Regulation II 1812 in regard to the duties on Grain was to make it general and not restrict it to Grain intended for importation at the Presidency. The Custom Committee in their report dated 31st October 1811 observe as follows. "Connected as this article immediately is with the land Revenue the policy of levying an Inland duty upon it under any circumstances may be questioned but exclusive of general considerations, the operation of a Town duty on Grain on transit or sale inland has been found to be attended with much inconvenience to the Ryots and has even subjected the seed Grain to the impost on being carried into a Town as a place of security to be stored; these circumstances have induced us to recommend that Grain the produce of these Territories be exempt from the operation of the Inland duty as well as from the duty on import at Madras provided for by Regulation XIV 1808 and that it be subject only to the payment of a duty of 3 per Cent. on import from a subordinate Port or on exportation by the Land Frontier. This we consider to be the utmost impost the article can bear without inconvenience to the people and prejudice to the Land revenue, but as we are not aware of any reason for extending the exemption to the produce of other Countries we have in the Draft of the proposed Regulation allowed the duty prescribed by Regulation XIV of 1808 to remain in force on Grain imported from places not subject to this Presidency."

"In Mr. Secretary Hill's letter under date the 30th August 1819 it is stated in the 2nd In Cons., 23rd Novr. 1819.
 "Para 3 per Cent. is the duty to which Grain is liable when exported from our own Ports; therefore Grain which has passed from our own

“Territories into foreign settlements and has afterwards been exported to other Parts of our Territories has already paid a frontier duty to which the same Grain would have been liable if it had been exported from one part of our Territory to another without passing through a foreign settlement.”

“All the arguments of the Custom Committee in their letter which was received by the Board as an enclosure in Mr. Hill’s letter above quoted proceed upon the supposition that grain exported from subordinate Ports to all Ports indiscriminately are subject to a duty of 3 per Cent. under Section IV Regulation II of 1812 and many other passages shewing such to have been the intention of the Regulation might be cited from letters addressed to the Board by Government. The fact however of Section XXIII Regulation XI 1803 which makes the import and export of Grain at subordinate ports duty free being unrepealed, and the literal interpretation of Section IV Regulation II 1812 being as the Board think at variance with the practice which obtains generally make it in their opinion necessary that the intention of the Government should be more fully declared. They would recommend therefore that a declaratory Regulation should be passed and such part of Section XXIII Regulation XI 1803 as relates to the import and export of Grain rescinded.”

“The practice at the subordinate Ports appears to be to levy an import duty on Grain coming from other Ports of this Presidency only when the payment of an Export Duty under Section IV Regulation II 1812 is not duly certified and also upon the quantity imported in excess of what has paid the export duty.”

In Cons., 18th Sepr. 1834. 707. The following Extract from the Minutes of Consultation was forwarded to us under date 5th September.

Minutes of Cons., 5th Sepr. 1834. “The Governor in Council observes that Section IV Regulation II of 1812 has always been construed by Government, the Board of Revenue and the executive officers of Customs as authorizing a general export duty of 3 per Cent. on grain conveyed by sea from the subordinate Ports without reference to its destination and that on the principle explained in Section XX Regulation I of 1802 the exemption declared in Section XXIII, Regulation XI of 1803 is virtually repealed by that provision. The practice has always been consistent with that construction and it does not appear that it has been called in question. It is therefore not considered necessary to pass a declaratory Regulation as now recommended by the Board of Revenue.”

“It is observed that in some Districts a higher duty is levied on grain exported on foreign bottoms than the rate authorized by Section IV, Regulation II of 1812. This is contrary to the principle explained in Mr. Hill’s letter dated the 12th March 1822. The specific duty of 3 per Cent. is the duty to be levied generally on grain exported from the subordinate Ports without any distinction between foreign and British Vessels.”

“It appears that import duty is levied in some Districts under special circumstances on grain imported from other Districts under this Presidency. This is unauthorized by Regulation and the practice should be prohibited. When an article is imported which is not subject to duty on import it is an improper exercise of authority and an unnecessary interference to call for documents to shew that duty was paid for it on export.”

“The practice in Tanjore of levying a duty of 5 per Cent. on grain imported on British bottoms from Ports and places not under this Presidency and 10 per Cent. on foreign Bottoms is irregular and the Board will order it to be discontinued.”

708. The following letter was addressed to Government under date 20th October.

To the Chief Secy., In Cons., 20th Octr. 1834. “I am directed by the Board of Revenue to acknowledge the receipt of an extract from the Minutes of Consultation under date the 5th Ultimo relative to the levy of duty on the export and import of Grain.”
In Cons., 18th Sepr. 1834.

“The Board feel it their duty to request of Government a reconsideration of the orders contained in Para 3 of the Minutes of Consultation which declare that the levy of an import duty on Grain which has not been certified to have paid the export duty of 3 per Cent. to which it is liable at the port of export and also the levy of import duty on any excess above the quantity certified to have paid the export duty is unauthorized and should be prohibited. The Government in the same para observe further that “when an article is imported which is not subject to duty on import, it is an improper exercise of authority and an unnecessary interference to call for documents to shew that duty was paid for it on export.”

“The Board beg to observe that in their opinion the free import of grain at the subordinate ports when coming from other ports under this Presidency, is not an absolute exemption, but a conditional one, conditional on the payment of an export duty at the place of export. If the condition is not fulfilled, if the duty to which the grain is liable on export has not been paid, the Board submit that it is consonant to sound and established principles and the spirit of the Custom Regulations that the duty which was omitted to be paid on its exportation should be collected on its importation. It may be wrong to designate it an import duty, it being in fact the export duty which was not paid as it ought to have been at the time of export and it ought to be credited as such to the District whence the grain was exported, and not brought to account as import duty in the District where the importation may have taken place, and in some Districts the Board believe this to be the practice. They are of opinion that the prohibitions now laid by Government upon the Custom Officer at the place of import to require documents or Certificates of the article having paid the export duty will afford additional facility to smuggling as it removes one great check to it. Under the rule laid down by Government if the trader is successful in smuggling his goods on board he is safe, as no enquiry is to be made at the place of importation, but as the practice has hitherto existed, a second and more powerful check on the fraudulent evasion of the export duties is placed in the hands of the Custom Officers at the place of importation by their requiring the production of Certificates shewing that the export duties have been paid. The Board cannot but consider it impolitic that such a check should be removed.”

“It is further worthy of remark that as regards the levy of the general import duty of 8 per Cent. the Regulations* expressly declare the exemption from import duty to depend “on the production of a Certificate shewing that a sea duty whether export or import has been once levied on such goods.” “The principle of the order of Government appears therefore to the Board to contravene this provision of the existing Regulations and is equally applicable to all articles of taxation the importation of which at the subordinate Port is declared to be free when coming from any other Port under this Government. Cotton for instance is imported at the subordinate Ports duty free, but on export it is liable to the general duty of 8 per Cent. But it is only, as the Board conceive, on the payment of this export duty being duly certified on importation that it is allowed exemption from duty, and they conceive that such is the obvious intention as regards the exemption of duty on grain imported at the subordinate ports.”

"As the same reasoning applies to the levy of duty on grain imported in excess of the quantity certified to have paid the prescribed export duty, the Board do not think it necessary to enter into the subject further than to state their conviction that the operation of the rule now laid down by Government will be attended with a prejudicial effect on the public revenue, and that it is advisable that the practice which has hitherto obtained of requiring on the importation of Goods, the production of Certificates of the export duty having been paid as also of the levy of duty on any excess found which has not paid the prescribed export duty should not be disturbed."

709. The following order was passed by Government under
In Cons. 1st December 1834. date 11th November.

"The Governor in Council observes that it was not intended by the orders adverted to in this letter to prevent the necessary scrutiny being made when from a discrepancy in the manifests the non production of certificates or other circumstances there may be grounds for suspecting that the grain imported by any Vessel has been smuggled from some place in the provinces under this Government without payment of the prescribed export duty, but in such a case the Governor in Council does not think that the spirit of the Custom Regulations requires that the duty which was omitted to be paid on the exportation of the grain should be collected at the place of importation. On the contrary the grain itself becomes liable as smuggled to confiscation or such mitigated penalty as the Board of Revenue may think fit; what was intended by the order referred to was to prevent a needless and vexatious interference with an article entitled to be imported duty free."

710. With reference to the above we transmitted the following rule to the Collector of Sea Customs at Madras and to all Collectors of Maritime Districts under date 1st December.

"When grain is imported from subordinate Ports of this Presidency which is not certified to have paid the export duty or where the grain imported is in excess of the quantity certified to have paid the export duty, the grain is to be considered liable to confiscation or such mitigated penalty as the Board of Revenue may think fit under the circumstances of the case."

711. In a letter from the Collector of Sea Customs at Madras noted in the Margin, we received the following revised rules which we circulated to all Collectors of Maritime Districts on the 22nd December with a request that they would publish them for general information with a notification that the Collector of Sea Customs at Madras had been authorized to carry the same into effect from the 1st February 1835.

15th in Cons., 22nd Decr. 1834.
In Cons., 22nd Decr.
22nd in Cons., 22nd Decr.

"No grain from a subordinate port shall be admitted to entry at the Port of Madras, unless the Certificates of the Export duty are presented at the time of entering the Manifest of the Vessel; the Certificates corresponding with the quantity Manifested."

"The Certificates of the Export duty shall in all cases accompany the grain in its transit from port to port and any grain exported from a subordinate port, if found in the Madras Roads without such documents, shall be liable to confiscation."

"The Portclearance from the subordinate Port shall state the exact quantity of Grain exported and the number of Certificates issued for the same."

"No vessel having grain on board exported from a subordinate port shall be admitted to entry unless the quantity shipped appear in the Portclearance, whether it is for Madras or for any other port."

STATEMENT OF THE AMOUNT OF DUTY LEVIED ON GRAIN EXPORTED BY SEA AND BY THE LAND FRONTIER UNDER THIS PRESIDENCY.

712. The following letter was received from Government under date 16th September.

"I am directed by the Governor in Council to request that you will submit a Statement of the amount of duty levied on grain exported by Sea and by the land frontier respectively in each of the maritime and frontier Districts under this Presidency and of the amount of import duty on grain levied at Madras during three ordinary years or any other period for which the requisite accounts may be ready in your office."

From the Offg. Secy. to Govt.,
in Cons., 18th Sept. 1834.

713. In reply the following letter was addressed to Government under date 24th November.

"I am directed by the Board of Revenue to forward the enclosed statement which contains the information regarding duty levied on Grain exported by Sea and by the Land Frontier as called for in Mr. Secretary Elliott's letter of the 16th September last."

To the Chief Secy. to Govt.,
in Cons., 24th Novr. 1834.
In Cons., 18th Sept. 1834.

"The Collector of Vizagapatam in the statement forwarded by him has not distinguished the amount collected as Sea Custom and Frontier duty respectively. The Board have not thought it necessary to detain the General Statement on this account, but if the information is required by Government, a reference will be made to the Collector to supply the omission."

Districts.	SEA CUSTOM DUTY.						FRONTIER DUTY.						Grand Total.				
	Fusly 1239.		Fusly 1240.		Fusly 1241.		Total.		Fusly 1239.		Fusly 1240.			Fusly 1241.		Total.	
	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.	RS.	A. P.		RS.	A. P.	RS.	A. P.
Ganjam ...	21,213	4 3	16,613	12 7	9,104	6 1	46,961	6 11	...	...	...	...	...	...	46,961	6 11	
Vizagapatam ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,087	3 1 1	
Rajahmundry ...	2,231	14 7	4,257	0 9	3,779	15 2	10,268	14 6	...	...	...	...	...	...	11,047	3 3 3	
Masulipatam ...	679	1 3	4,445	7 3	106	1 10	1,230	10 4	...	...	...	...	...	...	1,567	1 1 1	
Guntoor ...	2,646	6 4	1,803	14 10	695	11 5	4,646	0 7	...	...	...	...	...	...	5,554	7 2 2	
Nellore ...	8,209	10 3	7,432	13 4	6,893	11 0	22,526	2 7	...	...	...	...	...	...	22,526	2 7 7	
Bellary ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6,768	14 0	
Cuddapah ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	239	11 0	
Chingloput ...	...	...	...	...	No duty	...	levied on	...	...	...	...	...	...	...	3,948	13 2	
Salem ...	...	...	...	...	No duty	...	levied on	...	...	...	...	...	...	...	142	15 1	
North Arcot ...	44	5 4	40	7 1	58	2 8	142	15 1	...	...	...	...	...	...	1,321	25 4 11	
South Arcot ...	29,539	10 3	34,703	13 3	39,469	1 10	1,03,712	9 4	...	...	...	...	...	...	8,020	7 4 4	
Tanjore ...	...	...	...	...	No duty	...	levied on	...	...	...	...	...	...	...	2,436	6 8 8	
Trichinopoly ...	2,430	5 0	3,129	10 11	2,460	7 5	8,020	7 4	...	...	...	...	...	...	573	6 2 2	
Madura ...	617	6 0	946	9 8	716	4 1	2,280	3 9	...	...	...	...	...	...	1,29,457	5 1 1	
Tinnevelly ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20,412	0 0	
Coimbatore ...	38,564	9 8	33,032	10 3	50,956	13 1	1,23,154	1 0	...	...	...	...	...	...	4,11,868	11 5 1	
Canara ...	8,291	0 0	6,557	0 0	4,950	0 0	19,798	0 0	...	...	...	...	...	...	82,810	6 5	
Malabar ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total...	1,14,467	8 11	1,09,093	3 11	1,19,180	10 7	3,42,741	7 5	15,974	15 3	16,704	15 2 1/2	49,040	0 11 1/2	4,11,868	11 5 1	
Madras Sea Custom ...	38,188	8 9	34,191	7 2	10,430	6 6	82,810	6 5	...	...	...	...	...	...	82,810	6 5	
															289	13 7	
															83,100	4 0	

Export duty at 3 per Cent. levied at Madras and credited to the different Collectorates from which the Grain was imported...}

STATEMENT OF THE QUANTITY OF GRAIN IMPORTED FOR WHICH THE BOUNTY AUTHORIZED BY
GOVERNMENT HAS BEEN PAID AND THE AMOUNT ACTUALLY DISBURSED.

714. The following letter from Government was received by us under date 10th December 1833.

“I am directed by the Right Honorable the Governor in Council to request that you will obtain from the Collectors of the Maritime Districts accounts of the quantity of grain imported for which the bounty authorized by Government under date the 27th August last has been paid and the amount actually disbursed in each District and that you will submit a general statement compiled therefrom for the information of Government.”

From the Offg. Secy. to Govt.,
in Cons., 19th Decr. 1833.

"You will be pleased to submit the statement furnished by the Collector of Sea Customs at Madras as soon as it is received."

715. With reference to the above letter we submitted under date the 6th January 1834 for the information of the Right Honorable the Governor in Council the letter noted in the Margin from the Collector of Sea Customs at the Presidency, forwarding a statement of the quantity of grain imported at Madras for which the bounty authorized by Government under date the 27th August last had been paid, being 81,386 Bags containing 1,402 Garces 195½ Mercals and the bounty thereon Rupees 28,049-10-2.

716. The following letter was also addressed to Government under date 24th April.

To the Chief Secy., in Cons., 24th April 1834.

From the Collr. of Ganjam, 11th in Cons., 23rd Jany.

From the Collr. of Vizagapatam, 9th in Cons., 23rd do.

From do. Rajahmundry, 28th Feby., in Cons.,
13th March do.

From do. Masulipatam, 1st in Cons., 13th Feby.

From do. Guntoor, 12th in Cons., 21st April do.
 From the Pl. Colls. Nellore, 2nd in Cons., 12th May do.

From the Collr. of Chingleput, 4th in Cons., 13th do.

From the H. Court, N. Arcot, 2nd in Cons., 9th	do.
From do. S. Arcot, 15th in Cons., 23rd	do.

From	do.	of Tanjore, 6th in Cons., 15th	do.
From	do.	of Madura 2nd in Cons. 13th	do.

From the Collr. of Tinnevely, 29th Jany., in Cons., 10th

From the Pl. Collr. of Canara, 8th in Cons., 23rd Jany.

From do. of Malabar, 7th in Cons., 20th Jany.

do.

“ With reference to Mr. Eliott’s letter of
“ the 10th December last, I am directed by the
“ Board of Revenue to transmit accounts received
“ from the Collectors of the quantity of Grain
“ imported on account of which a bounty is pay-
“ able under the advertisement in the Fort St.
“ George Gazette dated the 27th August last and
“ the amount of bounty payable thereon together
“ with a General statement compiled therefrom.”

“The Accounts called for by the letter above referred to were to shew the quantity of grain imported for which the bounty authorized by Government under date the 27th August last has been paid and the amount actually disbursed in each District. The Abstract Statement now submitted conveys the information, but it appeared to the Board necessary to enter in the Columns, the whole quantity of grain imported during the limited period and the amount of bounty which may be claimed thereon.”

	Quantity.			Amount of bounty authorized by Government @ 20 Rs. per Garce.			
	GARCE.	M.	M.	Rs.	A.	P.	
Ganjam ...	...	...	...	...	...	...	No grain imported.
Vizagapatam ...	68	132	2 10 1/16	1,366	10	8	
Rajahmundry ...	551	70	2 10 1/16	* 11,023	8	3	* Of this sum Rupees 1,136.12.11 only had been disbursed up to the date of the Collector's return.
Masulipatani ...	905	357	5	+ 18,117	12	2	+ 13,344.9.6 paid up to the date of the Collector's return.
Guntoor ...	42	175	5 1/2	848	12	5	
Nellore ...	...	...	...	...	...	...	
Chingleput ...	5	152	0	107	9	7	No bounty yet paid but Certificate furnished to Messrs. Parry Darc & Co.
Northern Division of Arcot...	...	...	...	...	...	...	
Southern Division of Arcot...	...	...	...	...	...	...	
Tanjore ...	...	...	...	...	...	...	
Madura ...	...	...	...	...	...	...	
Tinnevelly ...	9	300	0	195	0	0	Not yet paid the Importers not having applied.
Canara ...	...	...	...	...	...	...	Orders of Government of the 27th August 1833 not considered applicable to the Malabar Coast.
Malabar ...	...	...	...	...	...	...	
Total...	1,582	387	7 9 1/16	31,659	5	1	
Amount already paid...	834	337	7 9 1/16	16,696	13	6	
Do. to be paid...	748	50	0	14,962	7	7	
	1,582	387	7 9 1/16	31,659	5	1	

SUSPENSION OF THE DUTIES ON GRAIN MIGHT NOT BE EXTENDED BEYOND

THE 31ST JANUARY 1834.

717. The following letter was received from Government under date 21st January.

"I am directed by the Right Honorable the Governor in Council to request that you will state your opinion whether in the present state of the Country it is advisable to continue the suspension of the duties on grain in order to facilitate and encourage its transport from the Districts where it is abundant to those where it is scarce."

From the Offg. Secy. to Govt., in Cons., 27th January 1834.
Vide Enclosure, in Cons., 27th January 1834. A letter from the Collector of Vizagapatam on this subject is transmitted herewith.

718. In reply the following letter was addressed to Government under date 27th January.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Elliott's letter dated the 21st Instant, desiring them to submit their opinion whether in the present state of the Country it is advisable to continue the suspension of the duties on Grain in order to facilitate and encourage its transport from the Districts where it is abundant to those where it is scarce."

"I am directed to state that although the scantiness of the supply of rain that has fallen during the Monsoon is very generally complained of throughout the District in the Northern Circars, and more particularly in those of Guntoor and Masulipatam and in parts of Nellore, Rajahmundry and Vizagapatam; on the whole the information received by the Board in respect to the state of the season is not such as in their opinion to render necessary the continued suspension beyond the 31st Instant of the duties on Grain authorized by the Government notification under date the 20th August last."

DISBURSEMENTS IN FEEDING PAUPERS.

719. The following statement shews the amount disbursed by the Collectors of Guntoor and Nellore under sanction of Government agreeably to the Board's recommendation in their letter of 3rd December 1832.

		RS.	A.	P.
Guntoor	...From February to October 1834...	45,489	15	8
Nellore	... January 1834...	28	13	2
		45,518	12	10

SALT.

EXPORTATION OF SALT TO BENGAL FOR THE YEAR 1834-35.

720. The following letter from Government was forwarded to us under date 21st December 1833.

"I am directed to transmit for your information and guidance the annexed Copy of a letter from Mr. Bushby Officiating Secretary to the Government at Fort William and the Extract of a letter from the Board of Customs, Salt and Opium at Calcutta enclosed therein."

From the Offg. Secy. to Govt., in Cons., 23rd Decr. 1833.
"You will be pleased to report the arrangements you may order for providing the supply of Salt required for exportation to Calcutta in the year 1834-35."

"I am directed by the Right Honorable the Governor General in Council to request that you will lay before the Right Honorable the Governor in Council the accompanying Extract from a report from the Board of Customs, Salt and Opium at this Presidency concerning the Provision for the Salt sales in Calcutta of 1834-35, in order that the necessary instructions may be given to the Board of Revenue at Madras to prepare to comply with the indent therein mentioned to the extent of 20 Lacs of Maunds of Coast Salt for exportation to Calcutta in the year abovenamed."

"The Right Honorable the Governor in Council will observe that this requisition includes an estimated deficiency in the importation of Madras Permit salt on account of the present season of 6 Lacs of Maunds, but is independent of what may be applied for in furtherance of the retail consumption of the Chittagong and Bulloah Districts respecting which the Government at Fort Saint George will hereafter be informed."

"His Lordship in Council hopes that the Madras Government will have it in their power to store the full quantity of 20 Lacs of Maunds at the Ports of your Presidency, so that the whole may be shipped to arrive at the Sulkea Golahs by the end of February 1835. The price and other conditions remaining as now advertised."

721. In reply the following letter was addressed to Government under date 30th January 1834.

"I am directed by the Board of Revenue to acknowledge the receipt of Mr. Elliott's letter of the 21st Ultimo, and to state for the information of the Right Honorable the Governor in Council that the whole quantity of Salt required for exportation to Calcutta in the year 1834-35, can be supplied from the port of Madras, and those in the Districts of Chingleput, Nellore and Rajahmundry."

"The indent for the years above mentioned is Bengal Maunds 20,00,000 which is to include such portion of the indent for 1833-34 as may remain unexported on the 1st March next, this the Board estimated at about 4,00,000 Bengal Maunds. There will therefore be 16,00,000 more to be manufactured independently of the supply which will be required for the retail consumption of Chittagong and Bulloah."

"The Board will report the proportions in which the quantity required is to be supplied from the different Districts, so soon as they are informed what quantity will be required to meet the indent for Chittagong and Bulloah."

722. The following letter was addressed to Government under date 5th May.

"With reference to the concluding Para of my letter of the 30th January last I am directed to report for the information of Government that the Salt required for exportation to Calcutta in the year 1834-35 amounting to (16,00,000) sixteen lacs of Bengal Maunds has been ordered to be supplied from the Districts of Nellore, Rajahmundry, Chingleput and Madras in the proportions mentioned below"

Rajahmundry	..	..	9,00,000
Nellore	...	...	1,00,000
Madras	..	...	3,00,000
Chingleput	..	...	3,00,000
			<u>16,00,000</u>

"The usual advertisements of the terms under which the abovementioned indents will be supplied have been forwarded for publication in the Fort St. George Gazette."

RESULT OF THE EXPORTATION OF SALT TO BENGAL FOR THE YEAR 1833-34.

723. The following letter was addressed to Government under date 5th May.

"With reference to Mr. Bannerman's letters of the 18th April and 15th July last, I am directed by the Board of Revenue to report for the information of the Supreme Government, the result of the exportation of Salt from this Coast for the supply of the Bengal Presidency for the year 1833-34."

"The quantity first indented for by letter from the Secretary to Government dated the 19th March 1833, was twelve lacs of Bengal Maunds. An additional supply to the extent of eight lacs was subsequently required in consequence of the damage done to the Salt stored in Bengal by a gale and inundation, which occurred in May last making the total indent amount to twenty lacs of Bengal Maunds which the Board ordered to be supplied from the Districts and in the proportions noted in the margin."

"In consequence of greater facilities being afforded for the exportation of Salt from the port of Covelong in the Chingleput District, than from Markanum in South Arcot a larger quantity was supplied from the former port, than was at first contemplated, and a portion of the supply ordered from the latter was countermanded."

The following Memorandum shews the actual quantity exported from each District according to the returns last received from the Collectorates.

Madras	...	..	...	2,36,358
Chingleput	...	...	...	4,78,480
Nellore	..	...	...	1,99,633
South Arcot	...	..	..	1,07,340
Rajahmundry	...	...	...	9,00,000
				<u>19,21,811</u>

"A portion of 90,820 Bengal Maunds the indent from Rajahmundry remains yet to be shipped, but as tonnage will be provided for this by the parties to whom the Salt was disposed of by Auction, it is entered above with the rest under the head of actually exported."

"In addition to the above supply 1,77,690* Bengal Maunds have been furnished by the Collector of Rajahmundry for exportation to Calcutta pursuant to an Advertisement published by this Government under date the 23rd August last promising a return Cargo of Salt at the rate of Rupees 15 per 100 Bengal Maunds to the owners of Vessels importing Grain into this Presidency in consequence of the scarcity which prevailed during the past year."

Total quantity exported as per order of the Board ...	19,21,811
Return Cargo of Salt supplied to Ships bringing Grain at Rajahmundry ...	1,77,690
	<u>20,99,501</u>
Indent ...	20,00,000
	<u>99,501</u>
In Cons., 30th Jany. 1834.	Excess...

"In consequence of this, and of the great and unexpected facilities of exporting Salt which occurred during last year, the total quantity supplied instead of being below the indent by 4,00,000 as anticipated by the Board in their letter of the 30th January last has exceeded it by 99,501 Bengal Maunds."

SUPPLY OF SALT FOR EXPORTATION TO CHITTAGONG FOR THE YEAR 1833-34.

To the Chief Secy. to Govt.,
In Dy. Cons., 24th March 1834.

724. The following letter was addressed to Government under date 22nd March.

From Govt., 3rd in Cons., 9th
Sept. 1833.
Do., 20th in Cons., 23rd
December.
Do., 3rd in Cons., 6th March
1834.

25th Octr.	1,09,700
3rd March	28,700
	<u>1,38,400</u>

In Cons., 31st Octr. 1835.

To the Collr., 3rd in Cons.,
3rd Feby. 1834.
From do., 19th in Cons., 27th
do. do.

"With reference to the letters noted in the margin, upon the subject of the supply of Salt for exportation to Chittagong for the year 1833-34, I am directed by the Board of Revenue to report for the information of the Supreme Government that in order to meet the demand of the Contractors whose names are entered in the lists which accompanied Mr. Elliott's letters of the 25th October last, and 3rd Instant, 1,09,700 Bengal Maunds of Salt are ready in store at the Ennore Cottours, and the remainder will be supplied at Covelong at which place the Collector has been instructed to prepare 60,000 Bengal Maunds which he states will be ready by the 1st Proximo."

"Of the balance of 1,01,600 Bengal Maunds alluded to in Mr. Bushby's letter of the 17th Ultimo, 10,300 Bengal Maunds have been exported from Madras, and 87,160 Bengal Maunds have been disposed of by the Collector of Rajahmundry, part of which has been already exported, and for the remainder freight will be found by the parties who have purchased it."

Original Indent ...	2,40,000
To be supplied to Chittagong Vessels...	1,38,400
	<u>1,01,600</u>
Exported from Madras ...	10,300
	<u>91,300</u>
Do. from Rajahmundry ...	87,160
	<u>4,140</u>
Remaining...	4,140

In Cons., 3rd June 1833.

"Thus it appears that with the exception of the small quantity of 4,140 Bengal Maunds tonnage has been provided for the whole indent of 2,40,000 Bengal Maunds required by Mr. Wheatley's letter of the 21st May last, without its having been found necessary to resort to the expedient suggested by the Board of Customs, Salt and Opium in Calcutta, of raising the price from 72 to 80 Rupees per 100 Bengal Maunds with a view to ensure the arrival of the Salt at Chittagong by the time appointed."

"With reference to the 2nd Para of Mr. Bushby's letter adverted to above, I am desired to state that there exists no objection to the delivery of Salt for the supply of Chittagong from the ports of the Nellore District instead of from Covelong, and they will be prepared upon the receipt of the indent for the ensuing year (1834)-35 to order any portion that may be deemed expedient to be supplied from the Nellore District."

ON THE SUBJECT OF THE PRICE TO BE PAID TO EXPORTERS OF SALT FROM THE COAST TO CHITTAGONG.

725. The following letter from Government was received by us under date 18th April.

"I am directed by the Right Honorable the Governor in Council to transmit for your information and guidance, the annexed Copies of letters from the Secretary to Government at Fort William together with their original enclosures, and a Copy of the reply made this day."

"With reference to Mr. Officiating Secretary Bushby's letter dated the 2nd December last, I am directed by the Vice President in Council to transmit to you the accompanying Copy of a letter dated the 22nd Instant, from the Board of Customs, Salt and Opium, with Copies of one from the Salt Agent of Bulloah and Chittagong and of its reply, relative to an importation of about 40,000 Maunds of Madras Salt into Chittagong on Craft of the Coromandel Coast, from which the Right Honorable the Governor in Council will perceive that in the absence of any information from Madras as to the price to be paid for the Salt in question, the Salt Agent was authorized to receive the Salt at the price and on the terms in force at the Sulkea Golahs for Salt of the same description viz., 72 Rupees per 100 Maunds."

"With reference to my separate letter of this date, I am directed by the Vice President in Council to transmit to you the accompanying Copy of a letter dated the 25th Instant from the Board of Customs, Salt and Opium, with Copies of one from Mr. John Burgess, Commanding the Bark Ganges and Mr. J. H. Dennison Commanding the Bark Edward and Eliza and of the Board's reply, and request that the Right Honorable the Governor in Council will be pleased to apprise this Government whether any assurance was given to those Individuals, or prospect held out to them, that the Salt exported on their Vessels to Chittagong would be received in the Government Golahs at that place at the rate they allude to viz., 80 Rupees per 100 Maunds."

"I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your letters of the 31st Ultimo, and with reference to the 3rd para of the letter from the Board of Revenue at this Presidency dated the 22nd Ultimo, a Copy of which was forwarded with my letter of the 24th of the same month to observe that it does not appear that any prospect has been held out to the exporters of Salt from the Coast to Chittagong that the Salt exported by them would be received at the increased rate of 80 Rupees per 100 Maunds. A further reference will however this day be made to the Board of Revenue on the subject and their reply shall in due course be transmitted for the information of the Supreme Government."

726. The following letter was addressed to Government under date 5th May.

"With reference to the enclosures in Mr. Elliott's letter of the 18th April, I am directed by the Board of Revenue to state for the information of the Supreme Government that no assurance whatever was given to any individuals exporting Salt from this Coast to Chittagong on account of the indent for the past year that the Salt exported in their Vessels would be received in the Government Golahs at that place at the rate of 80 Rupees per 100 Bengal Maunds instead of the usual rate of Rupees 72. The nature of the season on the Coast having held out a prospect of numerous

opportunities for exporting Salt, it was not deemed necessary to forward to the Collectors of the Districts from whence the Salt was shipped, the letter from Mr. Bushby dated the 2nd December last, in which the sanction of the Supreme Government for raising the rate "if it should be considered necessary" "was conveyed."

From Govt., 20th in Cons.,
23rd Decr. 1833.

SUPPLY OF SALT FOR EXPORTATION TO CHITTAGONG FOR THE YEAR 1834-35.

727. The following letter from the Secretary to Government at Fort William dated 7th April was forwarded to us by Government for our information and guidance under date 22nd of that month.

In Cons., 5th May 1834.

"I am directed by the Vice President in Council to transmit for the information of the Right Honorable the Governor in Council the accompanying Copy of a letter dated the 31st Ultimo, from the Board of Customs, Salt and Opium and a Copy of the letter therein mentioned, from the Salt Agent of Bulloah and Chittagong together with the Indent for 1,80,000 Maunds of Salt required for the retail consumption of those Districts for the year 1835 and to be delivered at Chittagong between the month of November 1834 and March 1835."

From Mr. Prinsep, dated 7th
April 1834.

Vide Enclosures, in Cons.,
5th May.

"The Vice President in Council requests that the Madras Government will be pleased to order the whole or as much as possible of the Salt appropriated for export to Chittagong to be made deliverable from the Ports to the North of Madras and not from Covelong or other places to the South of that Capital."

728. In reply the following letter was addressed to Government under date 5th May.

"I am directed by the Board of Revenue to acknowledge the receipt of an Extract from the Minutes of Consultation bearing date the 22nd Ultimo, and to state that in conformity with the wishes of the Supreme Government expressed in the letter therein recorded, they have directed that the whole of the Salt required for the supply of Chittagong in the ensuing year 1834-35, viz., 1,80,000 Bengal Maunds shall be furnished from the port of Eskapully in the Nellore District."

To the Chief Secy. to Govt.,
in Cons., 5th May 1834.
Para 1.

729. With reference to the Minutes of Consultation dated 22nd April we were furnished under date 23rd May with the annexed Copy of a letter from the Secretary to Government at Fort William dated the 5th of that month with its original enclosure.

From the Offg. Secy. to Govt.,
in Cons., 29th May 1834.

"With reference to my letter dated the 7th April last, I am directed by the Vice President in Council to transmit to you for the information of the Right Honorable the Governor in Council the accompanying Copy of a letter dated the 30th Idem from the Board of Customs, Salt and Opium and a Copy of its enclosure from the Salt Agent of Chittagong intimating that the District will be able to provide Tonnage to the extent of 1,40,000 Maunds for Madras Kurkutch Salt on account of the Indent for 1835."

From Mr. Prinsep, dated 5th
May 1834.

Vide Enclosure, in Cons.,
29th May.

* In Dy. Cons., 15th Sept.
1834.

730. The following letter from the Secretary to Government at Fort William dated 25th August was forwarded to us by Government under date 12th* September.

"With reference to my letter dated the 5th May last, I am directed by the Vice President in Council to transmit to you for the information of the Right Honorable the Governor in Council the accompanying Copy of a letter dated the 19th Instant from the Board of Customs, Salt and Opium with Copies of its enclosures, and to request that this Government may be informed of the measures taken by the Officers of the Coromandel Coast in order that the Officers of this Presidency may be instructed how to proceed in respect to the formation of engagements for the importation of Salt from the Coast for local consumption at Chittagong."

To the Chief Secy. to Govt.,
in Cons., 22nd September 1834.

731. The following letter was addressed to Government under date 22nd September.

"With reference to the orders of Government dated the 12th Instant upon the letters noted in the Margin, I am directed by the Board of Revenue to report for the information of the Supreme Government that out of the 40,000 Bengal Maunds of Salt permitted to be given for exportation to Chittagong on account of the Indent for the present year, on applications unaccompanied by Certificates granted by the Salt Agent at Chittagong, 22,460 were exported up to the 15th Instant, leaving 17,540 Maunds which may be supplied to Vessels bringing Certificates from Chittagong, over and above the 1,40,000 already retained for that purpose. From the 15th Instant the delivery of Salt to Vessels not producing Certificates from the Agent at Chittagong has been discontinued. The Principal Collector states that of the 1,40,000 Bengal Maunds for which he has received intimation that Certificates have been issued, none has yet been shipped."

In Dy. Cons., 15th Sept.
1834.

From the Secy. to Govt. at
Fort William, 25th Aug. 1834,
enclosing Correspondence with
the Board of Customs, Salt and
Opium.

From the Pl. Collr., Nellore,
18th in Cons., 22nd Sept. 1834.

"I am directed to take this opportunity of forwarding for the information of Government the accompanying Correspondence with the Collector of Chingleput from which it appears that out of the 1,20,000 Bengal Maunds ordered to be supplied from Covelong on account of the Chittagong indent for 1833-34, and which should have been exported between the Months of October and May last, there are still remaining at Covelong 36,520 Bengal Maunds which are reserved for Vessels expected from Chittagong with Certificates. The Collector appears to be apprehensive that there will be a deficiency in the quantity required to meet the demand for home consumption and suggests that he should be allowed to appropriate these 36,520 Bengal Maunds to that purpose. Before they can sanction this, the Board would wish to be informed from the Bengal authorities as early as possible whether the quantity remaining is absolutely required to be exported to Chittagong and in that case, whether the arrival of the Vessels which have been taken up for its conveyance, may still be expected, as the period within which it should have been shipped expired in May last."

To the Collector, 13th in Dy.
Cons., 15th Sept. 1834.
From do., 15th in Cons., 22nd
September.

732. The following order was passed by Government under date 30th September.

In Cons., 13th October 1834.

"Ordered that a Copy of the above letter be forwarded for the information of the Honorable the Vice President in Council at Fort William with a request that the information desired in the 2nd Para may be furnished to this Government."

733. The following Extract from the Proceedings of Government at Fort William dated 3rd November was forwarded to us by Government under date 28th November.

In Cons., 11th Decr. 1834.

Read the following letter.

From the Board of Customs, Salt and Opium, dated 30th October 1834.

"We have the honor to acknowledge the receipt of Mr. Secretary Prinsep's letter dated 20th Instant with its enclosure from the Government of Fort Saint George."

"We beg leave to state in reply that our arrangements will not in any way be embarrassed by the carrying into effect of the measure contemplated by the Collector of Chingleput viz., the reserving for home consumption 36,520 Maunds of Salt originally destined for exportation to Chittagong in satisfaction of the Chittagong Indent for 1833-34."

"We have forwarded a Copy of Mr. Secretary Prinsep's letter and of this reply to the Salt Agent of Bulloah and Chittagong for his information and guidance."

"Ordered that a Copy of the foregoing letter from the Board of Customs, Salt and Opium be transmitted for the information of the Right Honorable the Governor in Council of Fort Saint George with reference to the Extract from that Presidency under date the 30th September last."

734. A Copy of the above was transmitted to the Collector of Chingleput under date 11th December.

VARIATIONS WHICH HAVE OCCURRED IN THE OUT-TURN OF CARGOES OF SALT IMPORTED AT CALCUTTA.

From Govt., 3rd in Cons., 10th April 1834.
Do., 18th in Cons., 28th do.
Do., 9th in Cons., 15th May.
Do., 15th in Cons., 24th July.

To the Chief Secy., In Cons., 28th August 1834.

Circular, In Dy. Cons., 1st May 1834.

From the Collr. of Madras, 10th in Cons., 19th May 1834.
Nellore, 14th in Cons., 26th May.
Chingleput, 26th June, in Cons., 7th July.
S. Arcot, 27th June, in Cons., 7th July.

"From these reports it appears to be the unanimous opinion of the Collectors that the principal if not the only cause which has operated on this coast to occasion the deficiencies complained of, is the method pursued in receiving the Salt on board ship. The Collector of Madras, in noticing those cases of Shipment from Ennore in which the largest loss occurred, states his conviction that "the deficiencies under consideration can only be traceable to the indifferent mode in which the Salt is taken out of the Boats, the frequently long detention of them alongside Vessels, and the wastage, which must necessarily take place in the transport of Salt by sea, made occasionally greater in cases of a high surf or heavy Sea" "to which he adds another cause of which the Board will make mention presently, viz., "what takes place prior to its delivery at the Sulkea Gollahs as stated by the Superintendent." "The detailed account which this Collector has given of the circumstances attending the Shipment of the Cargoes of the Roslyn Castle, and the Orontes, (in the latter of which Ships there appears to have been a deficiency on arrival in Calcutta of 19½, and in the former, of no less than 23½ per Cent.) appears to the Board to be sufficiently confirmatory of the justice of his remarks."

"The deficiencies which occurred in the Cargoes of Salt shipped from Nellore and South Arcot where it would appear from the Collectors' reports, that more care was taken in receiving it on board, appear to be inconsiderable in comparison with those on Cargoes from Ennore and Chingleput."

"In the 16th para of the letter addressed to the Supreme Government by the Board of Customs, Salt and Opium in Calcutta, copy of which accompanied Mr. Elliott's letter of the 3rd April last, it is suggested that the deficiencies in question may possibly be attributable in part to a difference between the Coast and Calcutta Weights and it is stated that Captains of Vessels importing Madras Salt have reported that according to the Weights used in the delivery they receive only 8,400lb. for each 100 Bengal Maunds instead of 8,418½. This it appears was the case at Ennore until October last, when the circumstance was brought to the notice of the Collector of Madras and the mistake was corrected. But even this difference inconsiderable as it was, did not exist in the other Districts the Salt exported from which, was delivered at the established rate of 8,418½lb. per 100 Bengal Maunds."

"In allusion to the possibility of the Weights used having been incorrect, the Collector of Madras remarks, that the Commanders of the Ships Lady Munro and Merope, (in the Cargoes of both of which large deficiencies occurred) prior to taking any Salt on board compared the Weights in use at the depôt with their own and were satisfied of their accuracy. This course appears to have been adopted in other instances, and it is one which the interests of the Shippers so obviously suggests, and which is so easy of adoption that the Board do not think it probable that the weights used have on any occasion been designedly falsified by the servants employed in the delivery of the Salt. In one instance that of the Donna Carmelita alluded to in the above mentioned letter from the Board of Customs, Salt and Opium, a deficiency was discovered in the Weights at Ennore, upon comparing them with Weights landed by the Commander of the Vessel, but from the report of the Collector of Madras upon the subject the Board are inclined to think that the deficiency in the outturn of the Cargo of this ship which was received on board in November very shortly after the Weights had been adjusted, is attributable to other causes than the inaccuracy of the Weights which was not discovered until January, and which there is reason to suspect was caused by the abstraction of a quantity of lead from them in the period between the Months of November and January. This inaccuracy even admitting it to have existed does not appear to have been by any means sufficient"

28th Feby. 1834.

14th in Cons., 24th March 1834.

From the Board of Customs, 28th February.

Para 16.

From the Collector, 14th in Cons., 24th March 1834.

To do., 5th in Cons., 5th June do.

Para 3 to the end.

"Upon the whole as regards the deficiencies complained of, the Board are inclined to think from the information before them, that tho' doubtless a great quantity is lost owing to the

"to account fully for the largest deficiencies which are shewn in "the lists accompanying Mr. Palmer's letter" "being considerably less than the wastage on the 4 Ships specified in the foregoing part of this letter, in two of which the Salt was delivered by Weights whose accuracy had been previously ascertained."

"The report of the Collector of Madras upon the claim of Captain Gray of the Donna Carmelita, and the reply of the Board thereto, are submitted herewith for the information of Government."

careless manner in which the Salt is conveyed from the shore, on board Ship in the first instance, yet a considerably greater loss is occasioned before the Cargoes reach their destination by circumstances alluded to in the letters from the Superintendent of the Sulkea Gollahs dated the 7th September* and 6th February last; viz., the impossibility of bringing large Vessels to Anchor close to the Gollahs and the consequent facilities and opportunities for plunder or sale, without possibility of detection which are afforded during the process of conveying the Salt on Country Boats from the Ships to the Wharf. The operations attending the landing the Salt, observes the Superintendent "are invariably left to a common native Sirkar who is not employed by the Captain, but who has received his instructions from some other native entrusted with "landing the Salt." "Indeed" "he continues" "I am perfectly confident that "not less than four separate interests are engaged before the full Cargo of any one "Ship is landed on the wharf." "It is worthy of remark as tending to confirm the supposition that the deficiencies may be ascribed mainly to the circumstances last noticed that in the case of Native Vessels, the Cargoes of which are delivered at the Gollahs, and the owners of which, depending more for their livelihood on the success of their importations, than the Captains of large European Vessels naturally take greater pains to avoid any thing which may tend to diminish their Cargoes, a deficiency, at least to any remarkable extent seldom occurs on the contrary, the variation if any is generally caused by an *excess* found in the quantity delivered, above that entered in their permits. It is further to be observed that the weighment of the Salt on the Coast is invariably superintended by the Captain of the Ship or some person on his behalf, and in some instances with weights landed from his own Vessel. It does not appear therefore that there is any reason to suppose that deficiencies occur from incorrectness of weighment."

Para 6.

"The existence of an excess in the Cargoes delivered the Board conceive can only be accounted for by the supposition of a collusion between the shippers and the Native servants by whom the Salt is delivered and in a certain degree to the cause suggested by the Principal Collector Southern Division of Arcot in his letter dated the 27th June last, viz., the Salt being very old, and shipped in a dry state, and having taken up moisture on the voyage up, or during its exposure in the Sulkea Gollahs by which its weight may have been increased and this supposition is in accordance with the opinion of the Superintendent of the Sulkea Gollahs given in para 8 of his letter of the 6th February last."

In Cons., 7th July.

Para 4.

"It does not appear that there were any instances of excess in Cargoes shipped from Ennore and the ports in the Nellore District."

Enclosure, in letter from Govt., 15th in Cons., 24th July.

Para 4.

"With a view to prevent a recurrence of the irregularities adverted to above it is proposed by the Board of Customs, Salt and Opium, that it should be enacted, that if on weighment, the deficiency on any Cargo compared with the quantity stated in the Madras Certificate should be found to exceed 7 per Cent. (inclusive of the $1\frac{1}{2}$ per Cent. taken to cover wastage) the whole quantity actually delivered should be paid for at a reduced rate of 65 Rupees per 100 Bengal Maunds instead of the usual rate of 72 Rupees, loss from stress of weather or other uncommon cause, duly substantiated to receive special consideration. It appears that a much severer penalty might legally be inflicted by the levy of 3 Rupees duty per Maund on the quantity short delivered; but this is not considered advisable, being likely to operate injuriously on the rate of freight and the coasting trade generally."

"A similar measure was suggested by the Bengal Government in 1826, and the Board were directed in Mr. Secretary Macleod's letter of the 11th July of the same year to report their sentiments on it. A reference was on that occasion made to the Collectors of the Salt Districts and their replies were laid before Government on the 22nd January 1827. The circumstance which gave rise to the suggestion at that time made by Mr. Drew who appears to have been employed in conducting certain enquiries at the Sulkea Gollahs and which suggestion only differed from the measure now proposed in the per Centage of Deficiency an excess above which was to render the whole quantity of Salt liable to be paid for at the reduced price of 65 Rupees was the large deficiencies observed in the Cargoes of Ships importing Salt from the Coast compared with the quantity entered in their Manifests. Those deficiencies were attributed by Mr. Drew to the practice prevailing on the Coast of measuring Salt to the Shippers instead of delivering it by weight. The Board of Customs coincided with Mr. Drew and considered his reasoning quite conclusive of the fact that the deficiencies had been caused by the mode of delivery practised on the Coast."

"The mode of delivery was afterwards changed, Salt has been and is now delivered by weight instead of measurement. The Board therefore in their letter to Government of the 22nd January 1827 stated their opinion that the measure of establishing the decreased rate of payment of 65 Rupees per 100 Maunds for all Salt proved on delivery at the Sulkea Gollahs to be more than 6 per Cent. short of the quantity in the Ship's Manifest, should not be adopted until the new mode of delivery on the Coast had been tried."

"Since the adoption of the delivery by weight the deficiencies in the outturns of Cargoes appear to have been quite as large as previous to 1826 when it was delivered by measurement. Whether the change in the mode of delivery has in part occasioned such a result it is difficult to determine but it is worthy of remark that the Merchants in the Rajahmundry District from which by far the largest quantity of Salt is shipped for Calcutta were apprehensive when the change was suggested that it would cause greater loss. The Collector on that occasion observed." "The Merchants here are averse to the new arrangement declaring that "the loss will be greater than heretofore and that an allowance of 10 per Cent. will scarcely meet the deficiency if the Salt be delivered by weight."

"If therefore there be a possibility of the deficiencies in the Cargoes being to any extent attributable to the present mode of delivering Salt on the Coast by weight, the Board think it would be unfair to visit the Shippers with the penalty proposed to be inflicted on them for short deliveries at Calcutta. But there would appear to be grounds for considering that 7 per Cent. is not a fair rate of wastage. The Collectors of Nellore and Rajahmundry seemed to think the fair rate was 10 per Cent. and the Collector of Vizagapatam* fixed it at 9 per Cent. The Collector of Chingleput in 1826 thought from 5 to 6 per Cent. sufficient, but the present Collector states that it is the lowest rate at which it should be computed."

"The wastage of Salt as the Government must be aware is liable to so many contingencies, the state of the weather when shipped, of the Boats, of the Vessel in which it is exported, and of the Salt itself in regard to its being new or old that it appears to the Board it would not be equitable and in respect to some considerations it would be impolitic to fix a general rate of

wastage and to impose a penalty in the event of its exceeding that rate. It must of course be the interest of the Shippers that the deficiency should be as small as possible, and where there is very little doubt, in the Board's opinion, that the greater proportion of the deficiencies in Cargoes arises from the dishonesty or carelessness of the persons employed by the Shippers at Calcutta to superintend the landing &c., of the Salt the Board think it would be unfair to make them (the Shippers) subject to a penalty for the roguery of servants which they have probably no effectual means of preventing."

"But the most serious objection to the proposed measure is the discouragement it would give to the Shippers of Salt from the Coast. It is occasionally a matter of some difficulty to procure tonnage for the conveyance to Calcutta of the annual supply of Salt from the Coast and any measure which would have the effect of discouraging the Salt Trade would be injudicious. Shippers would, the Board think, feel little inclined to incur the risk of carrying Salt to Calcutta when liable to receive a reduced price for it in the event of there being a deficiency exceeding 7 per Cent. Mr. Drew remarked in his letter to the Board of Customs dated 24th May 1826."

"It is clear that the Bengal Government would be no losers if matters were allowed to go on as they have done hitherto since they pay only for as much Salt as they receive, and are not likely to want a sufficient supply for their Monthly sales." "The only inconvenience therefore now felt by the Bengal Government by the deficiencies in the Cargoes is as regards the calculations respecting the supply of Salt with which to meet the annual demand and also that adverted to in the 3rd para of the letter of the Board of Customs dated 28th February last. As relates to the first the Board are sensible that large deficiencies in the Cargoes must be embarrassing, but still to a much less extent than, it would be under a diminished exportation from the Coast, which the Board think would be the natural consequence of the proposed measure. Instead of having a deficiency as wastage upon the Indent for the year, the actual importations would probably fall very much short of the Indent, and prove in the latter case much the most embarrassing inasmuch as the deficiency would be much larger. As regards the 2nd point, the inconvenience in fact would appear to amount only to the necessity of an order from the Board of Customs to relieve the importers from the duty chargeable on the quantity of Salt unaccounted for."

"Taking all the foregoing circumstances into consideration the Board are decidedly of opinion that the adoption of the proposed measure would not be advisable."

"As regards surplusage found in the Cargoes of Vessels. The Check must rest where it is certain the cause originates, viz., on the weightment of the Salt at the time of Shipment, and the Check must depend mainly on the vigilance of the local authority. The Board think it would assist materially in preventing underweightment of Salt if Statements were sent Quarterly or half yearly from the Bengal Government to this Presidency of the outturns of Salt Cargoes from this Coast, in which a surplus has occurred when each case if requiring it might be made matter of enquiry and effectual means taken to prevent the recurrence of over measurement. There can be no doubt however that the most effectual preventive of such a practice would be to subject the surplus Salt to the payment of the three Rupees duty per Maund alluded to in para 4 of the letter of the Board of Customs dated the 14th June last."

RELATIVE TO THE PROPOSAL OF THE COLLECTOR OF CHINGLEPUT FOR THE TRANSFER TO HIM OF THE WHOLE MANAGEMENT OF THE MANUFACTURE AND SALES OF SALT FOR THE CONSUMPTION OF MADRAS AND EXPORT BY SEA.

736. The following letter was addressed to Government under date 22nd September.

To the Chief Secy. to Govt.,
in Cons., 22nd Sept. 1834.
To the Collr. of Madras, 10th
in Cons., 10th April 1834.
From do., 24th April, in
Cons., 5th May 1834.
To the Collr. of Chingleput,
5th in Cons., 5th May 1834.
From do., 31st May, in
Cons., 9th June 1834.
To the Collr. of Madras, 9th
in Cons., 9th June 1834.
From do., 8th in Cons.,
17th July 1834.

"I am directed by the Board of Revenue to request you will submit for the information and orders of the Governor in Council the accompanying letters from the Collectors of Madras and Chingleput connected with the management of the Salt Revenue under the Madras Collectorate."

"On the 13th March last the Board received a Petition from the Meerassy Inhabitants of Cutteewauk requesting to be allowed to Manufacture Salt in the pans of their Village, which was forwarded to the Collector of Madras who was requested to report whether Salt could be manufactured better and at less expense at the Cutteewauk pans, than at some of the pans at which the manufacture was already established. The Collector stated in reply that the soil of the Cutteewauk pans was superior to that of the adjoining Pans of Trivattoor, Satungaud, Sadiencoopum and Ernavore, that it was equal to that of Ennore, the produce of which place and of the Atteput pans was alone reserved for Export to Calcutta as "White Salt."

"In regard to the expenses of Manufacture it seemed that they were considerably less at Cutteewauk than at the 4 Villages named in the Margin. The five years average produce of the pans at these four places had been Garces 266-39. It appeared that on a Manufacture of 250 Garce the charge at those four Villages would amount to 3,055-8-0 whereas the expense of Manufacturing the like quantity at Cutteewauk would amount only to Rupees 2,377 shewing a difference in favor of Cutteewauk of 678-8-0. One cause of this difference arose from the Inhabitants of Cutteewauk agreeing to manufacture at a smaller rate of Coodewarum than was paid to the Manufacturers at the four Villages. The rate of Coodewarum at the latter was 8-12 per Grace, while the Cutteewauk inhabitants agreed to receive Coodewarum at the reduced rate of 8 Rupees. The result of a similar comparison with the cost of the Ennore and Atteput Salt shewed a difference in favor of Cutteewauk to the extent of Rupees 562-8-0."

"Mr. Robertson seemed to consider that from the inferior quality of the Salt manufactured at the Trivattoor &c., 4 Villages, and their local situation affording facilities for the illicit removal of Salt into Madras it would be advantageous to discontinue the manufacture there and obtain the difference from Cutteewauk where there was greater security against speculation, but stated that in such case compensation under Regulation 1 1805 would require to be given to the Manufacturers at the Trivattoor &c. pans. The Collector seemed to think it very desirable that the manufacture of "White Salt" which is the description required for Export to Calcutta should be extended as much as possible and although he was not prepared to recommend the suppression of the Manufacture at the Trivattoor &c. Pans, or to commence this year the manufacture at Cutteewauk he suggested that the inhabitants at the latter place should be permitted to construct pans for the manufacture of the ensuing year by way of experiment on their entering into a special agreement to suspend or suppress the manufacture, if required, without making any claims to compensation. The Village of Cutteewauk being situated in the Chingleput District, Mr. Robertson suggested whether it might not be expedient in the event of the manufacture being allowed there, that the pans should be under the control of the Collector of that District. The Board accordingly requested Mr. Maclean's opinion as to the expediency of establishing the manufacture of Salt at Cutteewauk, and of its remaining in that case under his superintendence or under that of the Collector of Madras. In his letter of the

Satungadoo.
Sadiencoopum.
Ernavore.

31st May the Collector of Chingleput reported that he considered it advisable that the manufacture should be discontinued at Trivattoor and the other three Villages and that it should be established at Cutteewauk on the inhabitants giving the Moochilka suggested by the Collector of Madras. Mr. Maclean expressed his doubt of the necessity of granting compensation under Regulation I 1805 to the inhabitants of the four Villages where the Manufacture was to be suppressed, it had been at times suspended there and elsewhere either from a want of demand or from the natural inferiority of the Salt where compensation had neither been claimed or granted, but Mr. Maclean suggested that should compensation be deemed proper other Salt pans in lieu of those given up should be allotted in the adjoining Villages of Vulloor, Poolithiwaukum and Cutteewauk instead of making a money compensation. At Pooleedewauk it appeared from Mr. Maclean's letter that the manufacture had ceased altogether, that the manufacturers residing in his District, many of whom were cultivators, had resorted to the pans under the Collector of Madras owing to the increased manufacture there of late years, and a higher rate of warum and that in consequence that grain cultivation in his District in the neighbourhood of those places had to a certain extent suffered."

"Mr. Maclean in his letter proceeded to point out the expediency of all the Salt pans being under one authority a plan of their sites was forwarded by him to enable the Board to form a judgment on this point. He stated that the manufacture at all these pans, whether intended for the consumption of the Presidency or for export by sea, might be superintended by the Collector of Chingleput comparatively with greater ease and less expense to Government than under such a division of authority as now existed. The Board will not follow Mr. Maclean into a detailed consideration of the grounds on which he urges the propriety of the manufacture of Salt in all the pans being placed under his authority, and Salt required for export to Calcutta furnished by him on the requisition of the Collector of Madras. Mr. Maclean's letter was forwarded for the opinion of the Collector of Madras, and the Board think it sufficient as regards the proposed transfer of authority, to refer to the former opinion of Government on this subject as noted in the Margin and to Mr. Robertson's reply to Mr. Maclean's suggestion."

"On the 8th July last Mr. Robertson entered into a detailed consideration of the several suggestions offered by Mr. Maclean. The Board consider the question of transferring to the Collector of Chingleput the whole management of the manufacture and sales of Salt for the consumption of Madras and export by Sea, to be satisfactorily shewn by Mr. Robertson to be inexpedient and they beg to refer to his detailed remarks on this point. It is necessary however to observe that Mr. Maclean appears to be in error in respect to the expense of the Salt Establishment under the Collector of Madras. He gives it at 11,500 Rupees which he declares to be an unnecessary expense, whereas from Para 8 of Mr. Robertson's letter the whole annual charge amounts to Rupees 9,222-15-6. The remarks of Mr. Robertson on the saving estimated by Mr. Maclean are contained in Para 42 of his report and appear to the Board to be very just. It seems that in the event of the transfer of the pans to the Collector of Chingleput, the Government would be charged with Collector's commission on the Sales to the extent of about 1,500 Rupees, which forms no charge upon the Government under the present arrangement."

"Mr. Robertson suggests certain measures by the adoption of which saving may be effected to cover in a great measure the charges incurred by Government."

PER ANNUM.
Rs. A. P.

The 1st is an arrangement with the Agents for the lessee of Cochrane's Canal to take a reduced rate of Toll which will effect a saving on the present importation into Madras of 800 Garce of				Rs...	1,000	0	0
2nd. A reduction on the Cotaar Establishment				"...	202	8	0
Total reduction on the charge for the supply of Madras				...	1,202	8	0

"If this sum be deducted from the present charges for the supply of Salt for the consumption of Madras, it will leave a net expense to Government of Rupees 4,838-15-6."

"To cover this expense Mr. Robertson suggests that the Monopoly price be raised from Rupees 105 to 110½ which would realize Rupees 4,400 on the usual annual supply of 800 Garce, and leave the net expense to Government Rupees 438-15-6, subject however to an additional charge in those years when Cochrane's Canal may be dry and the Salt required to be sent into Madras on Carts. The Board think there is no sufficient necessity for raising the Monopoly price as suggested by Mr. Robertson. It is clear that a more comprehensive view than that of mere economy must be taken of the effects of such a measure."

"The Board fully concur with Mr. Robertson in opinion that the existing mode of supplying to the inhabitants of the Presidency should not be altered."

"The next measure proposed by the Collector is a reduction of 1 Rupee in the Coodewarum at the Ennore and Atteput pans. The rate formerly was 8-12-0 per Garce, but it was raised in 1822 to Rupees 10 as explained in Para 22 of Mr. Robertson's letter; the Board think the present rate may with propriety be reduced to 9 Rupees as Mr. Robertson suggests. The reduced rate on the quantity of Salt ordered from Atteput and Ennore in the present year would have effected a saving of 3,000 Rupees."

"The 3rd saving proposed arises from the discontinuance of the Manufacture at the Village of Trivettoor and the adjoining 3 Villages before alluded to and the establishment of the manufacture at Cutteewauk. The total decrease under this head will be Rupees 1,074-9-3 subject to the deduction required for compensation to the Manufacturers of the pans to be suppressed and which Mr. Robertson seems to think cannot with propriety be withheld from them. According to the calculations he has made and which are shewn in the enclosure to his letter No. 3 the net profit of the manufacturers has been 5 annas 6 pies per pan or annas 2 pies 9 per Garce, which according to the principle which has hitherto been observed should be granted to such Manufacturers as are Meerassidars only. The number of pans worked by Meerassidars is 108 and the annual compensation at the abovementioned rate would amount to Rupees 37-2-0, which would make the net saving by the transfer of the manufacture to Cutteewauk Rupees 1,037-7-3. The Collector proposes that the Paycarry Ryots at the pans discontinued at the Trivettoor &c. Villages should have the privilege of Manufacturing Salt at the pans allotted to them at Cutteewauk, Atteput and Ennore and the same arrangement he suggests might be permitted with regard to Meerassidars who may be willing to take pans at these places instead of receiving money compensations. The Board think these arrangements are desirable and should be adopted so far as it can be done without interfering with the full and free manufacture at those places by the Meerassidars and Payacarry Manufacturers in those Villages."

"The Board consider it expedient that the manufacture should be discontinued at the Villages of Trivettoor, Satungad, Sadiencoopum and Ernavore, and established at Cuttywauk and that the Superintendence of the Manufacture at the latter place should be transferred to the Collector of Madras. The propriety of this latter measure, the Board think, is fully shewn

"in para 37 of the Collector's report, the Board accordingly beg to request the authority of Government for carrying the arrangement into effect."

"The Board beg to express their entire concurrence in Mr. Robertson's observations contained in Paras 43 to 50. Mr. Maclean has proposed that the Chingleput Salt dealers should be allowed the privilege of supplying, on their own responsibility, the Madras Market with Salt from pans other than those under the control of the Collector of Madras. He observes, that there are pans both to the South and North of it whence Salt could be carried to Madras, and he considers it a liberty to which the dealers are entitled, not only because it could never have been the intention of Government to create one Monopoly within another but because the prosperity of the residents at the Presidency require that it should be recognized. On this suggestion, Mr. Robertson observes, that it would be impossible for the Chingleput dealers in the course of fair trade to compete, in the Madras Market, with the Basket women by whom the Salt is now supplied to the inhabitants and that if the privilege proposed by Mr. Maclean were granted, the effect of it would only be to give, indirectly, encouragement to smuggling. The Board concur generally in Mr. Robertson's reasoning on this point, as stated in the 52nd para of his letter. The effect of the measure proposed by Mr. Maclean, supposing for the sake of argument that the Chingleput dealers by being satisfied with smaller profits could compete with the Basket women, would be to deprive a number of needy families of a chief means of subsistence, and to cause additional expense to Government in the shape of Commission to the Collector on the sales. Taking these circumstances into consideration, combined with the fact that the extension of such a privilege to the Salt dealers would afford facilities which do not now exist for the illicit introduction of Salt into the Presidency, the Board are decidedly of opinion that the present system should not be disturbed."

"The Board view with much approbation the close attention which Mr. Robertson has given to the subject and consider him entitled to great credit for the anxious desire he has evinced to curtail all unnecessary expenditure in the management of this branch of the public revenue and in which his endeavours have hitherto been so successful."

737. The following letter was addressed to Government under date 13th October.

"I am directed by the Board of Revenue with reference to my letter of 22nd September
To the Chief Secy. to Govt.,
in Cons., 13th October 1834.
9th in Cons., 13th Octr. 1834
"submitting letters from the Collectors of Madras and Chingleput,
"relative to the management of the Salt Revenue under the Madras
"Collectorate, to forward the enclosed letter from the Collector of
"Madras, recommending that in the event of its being decided to establish Salt Pans at Cuttee-
"wauk those now existing at Triyuttoor, Ervanore &c., should be continued for a further period
"of one year. Under the circumstances stated by Mr. Robertson, the Board have desired him
"to continue the manufacture of Salt at the Pans alluded to."

Minutes of Consultation, 21st
in Cons., 23rd Octr. 1834.
13th in Cons., 13th Octr.

738. In reply we were informed that the Right Honorable the Governor in Council approved of the order issued by us to the Collector for continuing the manufacture of Salt at Trivetttoor &c. for another year.

RESULT OF THE ARRANGEMENT FOR EXPORTING SALT FROM ENNORE INSTEAD OF MADRAS.

739. We submitted to Government the following Extract from our Proceedings under date 16th January.

Proceedings, in Cons., 16th
January 1834.
8th in Cons., 16th January
1834.
No. 93.

'Read letter noted in the margin from the Collector of Madras,
'submitting a statement shewing the result of the arrangement for
'exporting Salt in 1833 from Ennore instead of Madras.'

'The Board observe with satisfaction that, by Mr. Robertson's arrangement of Shipping Salt from Ennore, a saving to Government has been effected to the extent of Rupees 22,214-6-4 a net profit of Rupees 10,647-4-0 having been realized, whereas if the Salt had been exported from Madras a loss to Government would have been incurred of Rupees 11,567-6-0.'

'The Board fully approve of the measure contemplated by the Collector of inducing some boatmen to reside permanently at Ennore, and of thus obviating the necessity in future of paying batta to boatmen sent from Madras or Pulicat.'

'Resolved that these proceedings be submitted for the information and orders of Government.'

740. A copy of the foregoing Proceedings we transmitted to the Collector on the 16th January.

In Cons., 30th Jany. 1834. 741. In reply the following order was passed by Government under date 28th January.

'The Governor in Council observes with satisfaction that the plan of shipping Salt from Ennore adopted at the suggestion of the Collector Mr. Robertson has produced a saving to the large amount of Rupees (22,214-6-4) twenty two thousand two hundred and fourteen, Annas six and Pice four.'

742. A Copy of the foregoing was transmitted to the Collector on the 30th January.

BUILDINGS ERECTED AT ENNORE FOR THE ACCOMMODATION OF THE EXPORTERS OF SALT.

743. The following letter was addressed to Government under date 12th June.

"I am directed by the Board of Revenue to request you will submit for the consideration
To the Chief Secy. to Govt.,
in Cons., 12th June 1834.
28th May, in Cons., 5th June
1834.
"and orders of the Right Honorable the Governor in Council the
"accompanying letter from the Collector of Madras, submitting a
"plan of a building proposed to be erected at Ennore for the ac-
"commodation of the exporters of Salt and the security of the weights
"in use there."

"The building is estimated to cost Rupees 400 and under the explanation of Mr. Robertson, the Board are of opinion that such a building is required. It would appear however that Mr. Robertson intends that the Bungalow should be built by contract. It is for the Government to determine whether this plan shall be followed or that it should be built under the superintendence of the Engineer's Department."

In Cons., 30th June 1834. 744. The following order was passed by Government under date 27th June.

"The Governor in Council authorizes the proposed building at Ennore at the cost of Rupees (400) four hundred, on Contract. The work will be executed by the Contractor under the direction and control of the Collector, who will take from the Contractor an agreement containing the conditions suggested by him."

745. A Copy of the foregoing correspondence was transmitted to the Collector on the 30th June.

SEA CUSTOMS.

MADRAS.

REPORT OF THE EXTERNAL COMMERCE FOR THE YEAR 1832-33.

746. Under date 28th July we transmitted for the purpose of being forwarded to the Honorable the Court of Directors a Report upon the Trade of the Madras Territories for the official year 1832-33 together with the usual accompaniments as noted in the List of Packet.

To the Chief Secy. to Govt.,
in Dy. Cons., 31st July 1834.

From the Reporter of the Ex-
ternal Commerce, 30th April,
in Cons., 30th June 1834.

DRAWBACK PAYABLE ON SUPPLIES FURNISHED AT THE PORT OF MADRAS TO HIS MAJESTY'S SHIPS
FROM 1ST OCTOBER 1833 TO 30TH JUNE 1834.

747. Under date 17th March we submitted to Government a statement of Drawback payable on supplies furnished to His Majesty's Ships between 1st October and 31st December 1833 amounting to Rupees 775-4-8, for which we requested that the sanction of Government might be granted.

To the Chief Secy., in Cons.,
17th March 1834.

11th in Cons., 17th March
1834.

In Cons., 3rd April 1834.

748. The sanction of Government for the abovementioned disbursement was obtained under date 1st April.

749. Under date 10th November we submitted to Government a Statement of Drawback payable on supplies furnished to His Majesty's Ships between the 1st January and the 30th of June 1834 amounting to Rupees 861-13-2 for which we recommended that the sanction of Government might be granted.

To the Chief Secy., in Cons.,
10th November 1834.

28th Octr., in Cons., 10th Nov.

In Cons., 17th Nov. 1834.

750. The sanction of Government for the abovementioned disbursement was obtained under date 14th November.

751. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 17th November.

DRAWBACK ON CLARET SHIPPED FOR THE USE OF HIS EXCELLENCY VICE ADMIRAL SIR J. GORE.

752. The following letter was addressed to Government under date 5th May.

"I am directed by the Board of Revenue to request that you will submit for the orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Sea Customs, stating that application has been made for the drawback on Six Dozens of Claret shipped for the use of His Excellency Vice Admiral Sir John Gore, K.C.B. and requesting instructions whether the whole amount of the duty levied on import is to be allowed, or only such part as would be given under the usual rules."

To the Chief Secy., in Cons.,
5th May 1835.

15th in Cons., 17th April
1834.

"The Board request to be informed with reference to Para 1 of the letter addressed by the Right Honorable the Governor in Council to Sir John Gore, copy of which was forwarded to them under date the 15th March 1833, whether it is the intention of Government that drawback of the whole amount of import duty

In Cons., 21st March 1833.

"should be allowed on Wines not addressed to or imported bona fide for the use of His Excellency the Vice Admiral in the first instance."

In Cons., 26th May 1834.

753. The sanction of Government for the grant of drawback was communicated to us under date 23rd May.

754. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 26th May.

RULES PROPOSED BY THE COLLECTOR OF SEA CUSTOMS IN PASSING FREE OF DUTY
THE WINES WHICH THE OFFICERS OF HIS MAJESTY'S FLEET MAY HAVE
OCCASION TO PURCHASE FOR THEIR RESPECTIVE MESSES.

In Cons., 13th Novr. 1834.

755. The following Extract from the Minutes of Consultation under date 28th October was forwarded to us by Government.

"Read the following letters."

"I take leave to apprise your Excellency, that the Admirals, Captains and Lieutenants of His Majesty's Fleet and the Officers mess-
ing with the latter, are permitted, by Act of Parliament, to drink
their Wine free of all duty in England."

From the Vice Admiral and
Naval Commander-in-Chief to
the Govt., dated 7th Oct. 1834.

"Having received the enclosed letter from the Officers of His Majesty's Ship Melville I have to request, that your Excellency will be pleased to grant a like indulgence in the Madras Presidency by exempting from duty the Wines which the Officers of His Majesty's Fleet may have occasion to purchase from time to time for their respective Messes."

"The Ward Room Officers of His Majesty's Ship bearing your
Flag, being about to purchase Wine at this Port for their Sea Stock,
I have to request in their name, that your Excellency will be pleased
to move the Government of the Presidency to permit the same to be
sent on Board with a remission of the duties thereon."

From Capt. Willes, to the
Naval Commander-in-Chief,
6th Octr. 1834.

"I am directed by His Excellency the Right Honorable the Governor-General of India in Council to acknowledge the receipt of your letter dated the 10th Instant, submitting a letter from Vice Admiral Sir J. Gore, with Minute of Consultation on the subject of His Excellency's application that the Wines for the use of His Majesty's Fleet may be exempted from duty."

From the Offg. Chief Secy.
to the Govt. of India, to the
Govt., 24th Octr. 1834.

"In reply I am desired to state the opinion of the Governor-General in Council that His Excellency's application should be complied with, but at the same time on the understanding that a reference will be made to the Court of Directors, and that should the Honorable Court object to the concession of the privilege it must of course be resumed."

"With reference to our letter to your Excellency under date the 10th Instant, we have now the honor to transmit to you the Copy of a letter from the Officiating Secretary to the Governor-General of India in Council, and to acquaint your Excellency that we have issued orders in accordance with the opinion expressed by His Lordship in Council by which for the present the Wines which the Officers of His Majesty's Fleet may have occasion to purchase for their respective Messes will be passed free of duty."

From the Govt. to the Naval
Commander-in-Chief, 28th
Octr. 1834.

Dated, 24th Octr. 1834.

"Ordered also that a Copy of this letter and of the letters from the Officiating Chief Secretary to the Governor-General of India in Council and from His Excellency Vice Admiral Sir John Gore respectively be furnished to the Board of Revenue, who will issue orders accordingly to the several Officers of Customs."

756. The following letter was addressed to Government under date 27th November.

"With reference to the Extract from the Minutes of Consultation in the Revenue Department under date the 28th Ultimo, containing directions to the Board
 To the Chief Secy., in Cons., 27th Novr. 1834.
 In Cons., 13th Novr. 1834.
 20th in Cons., 27th Novr. 1834.
 "to issue orders to the several Collectors of Customs to pass for the present free of duty the Wines which the Officers of His Majesty's Fleet may have occasion to purchase for their respective Messes, I am directed to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council, the accompanying letter from the Collector of Sea Customs at the Presidency."

"From the orders of Government abovementioned the Collector understands that all Wines imported by the Naval Officers for their own use, are to be exempted from payment of the import duty; and, if Wines are purchased for their use at Madras, which have been charged with the usual duty that the whole of such duty shall be refunded. In the first case the remission of duty can be easily adjusted. With regard to the 2nd case it will be observed that the Wines purchased may be either in Wood or in bottles. If in wood and the Certificate of the payment of importation duty is forthcoming, there will be no difficulty. But if no Certificate can be produced or if the Wine purchased has been bottled in the Country an opening is presented for much irregularity and dispute. For as the Collector states on all common occasions of granting drawback it is indispensable that the import duty bill should be presented with the application, and Wine imported in Wood and bottled in this Country acquires additional value according to the Tariff rates, and if for such Wine the Drawback was given on the acquired valuation, more would be paid than had actually been received."

"To provide for such cases Mr. Ashton has drawn up a few short Rules which, the Board concur with him in thinking, afford no reasonable ground of complaint as opposing unnecessary obstacles to the enjoyment of the indulgence conceded by the Government, and they accordingly beg to recommend that their adoption may be sanctioned."

RULES.

1. All applications to Ship Wines for the Naval Officers to be made in the form prescribed by the Regulations.
2. The Packages containing the Wine to be brought to the Export Yard, from whence they are to be shipped.
3. In all practicable cases the import duty bill or the Certificate of duty having been paid is to be produced with the application.
4. In case no such Voucher can be produced the drawback to be allowed at the rates and Valuations in the annexed Table.
5. All claims to be supported by a Certificate from the Commander of the Ships or First Lieutenant that the Wines have been received on board, and are for the use of the Officers entitled to the exemption.

—	Description of Wine.	Casks, Butts, &c.	Gallons.	Tariff Value.	Rate per Dozen.			Remarks.
				Rs.	Rs.	A.	P.	
Assumed to be imported by a British Ship.	Cape Wine ...	1 Pipe.	125	150	3	0	0	8 per Cent.
	Stem do. ...	1 Hhd.	63	150	5	15	3	
	Constantia ...	1 ½ Dum.	15	150	25	0	0	
	Claret English ...	1 Hhd.	63	300	11	14	6	
	Fayal Wine ...	1 Pipe.	125	300	6	0	0	
	Lisbon Wine White ...	1 do.	125	175	3	8	0	
	Do. do. Red ...	1 do.	125	185	3	11	0	
	Madeira Wine ...	1 do.	125	500	10	0	0	
	Tenta do. ...	1 do.	125	400	8	0	0	
	Do. Madeira ...	1 do.	125	800	16	0	0	
	Oporto or Port Wine ...	1 do.	125	600	12	0	0	
	Sherry Wine ...	1 Butt.	130	600	11	8	6	
	Teneriffe do. ...	1 Pipe.	125	250	5	0	0	
	Bronte do. ...	1 do.	125	350	7	0	0	
	Sercial do. ...	1 do.	125	800	16	0	0	
By a Foreign Ship.	Malmsey ...	1 do.	125	800	16	0	0	16 per Cent.
	Vedonia... ...	1 do.	125	500	10	0	0	
	Claret French ...	1 Hhd.	60	35	1	7	4	
	Vedonia do. ...	1 ½ Pipe.	30	50	4	2	8	

APPOINTMENT OF THE SEA CUSTOM COLLECTOR AT MADRAS TO ACT IN THE EXECUTION OF THE ACT 6TH GEORGE IV CAP. 110 AND OF THE COLLECTORS OF RAJAHMUNDY, MALABAR AND CANARA TO PERFORM THE SAME DUTY IN THEIR RESPECTIVE DISTRICTS.

757. The following letter was addressed to Government under date 27th March.

"I am directed by the Board of Revenue to request you will lay before the Right Honorable the Governor in Council the accompanying letter from the Collector of Sea Customs at the Presidency stating that the Act of the 55th of Geo. III Cap. 116 under which the Collector of Sea Customs was appointed in the year 1817 to register British Ships has been repealed and that a new appointment under the Act of the 6th Geo. IV Cap. 110 is necessary to give legal validity to the Registry of Ships made by him. The Board request accordingly that Mr. Ashton's application may be complied with."

758. The following letter in reply was received from Government under date 8th April.

"I am directed to acknowledge the receipt of your Acting Secretary's letter of the 27th Ultimo, and to inform you that the Right Honorable the Governor in Council, agreeably to your recommendation, appoints the Collector of Sea Customs at Madras to act in the execution of the Act 6th Geo. IV Cap. 110."

"The Governor in Council also appoints the Collectors of Sea Customs in the Districts of "Rajahmundry, Malabar and Canara to perform the same duty in their respective Districts."

759. A Copy of the foregoing letter was transmitted to the Collector of Sea Customs at Madras and to the Collectors of Rajahmundry, Malabar and Canara on the 12th April.

RELATIVE TO THE LOSS OF COMMISSION SUSTAINED BY THE COLLECTOR AND THE DEPUTY COLLECTOR IN CONSEQUENCE OF THE DUTY ON GRAIN BEING SUSPENDED FROM NOVEMBER 1832 TO JANUARY 1834.

760. The following letter was addressed to Government under date 5th June.

"I am directed by the Board of Revenue to request you will submit for the consideration "and orders of the Right Honorable the Governor in Council the accompanying letter and its enclosures from the Collector of Sea Customs at the Presidency relative to the loss of Commission sustained by him and the Deputy Collector in consequence of the duty on Grain being suspended from the 20th November 1832 to the 31st January last."

To the Chief Secy., in Cons.,
5th June. 1834.

29th May, in Cons., 5th June
1834.

Rs. A. P.
Collector's Commission at 3 per Cent. ... 2,851 5 2
Deputy Do. at 1 1/2 per Cent. ... 1,425 10 7
4,276 15 9

"On reference to Statement No. 2 it will be observed the value of the import Grain exempted from duty at Madras between the Month of November 1832 and the 31st January last is Rupees 19,00,884-11-0 the amount of import duty exempted on that value at 5 per Cent. is Rupees 95,044-3-9 and the value of the Commission lost in consequence as noted in the margin is Rupees 4,276-15-9."

"On a similar occasion the Government were pleased to grant the Officers of Sea Customs the sum of Rupees 6,159-12-10 which they would have received as Commission had the established duty on Grain not been suspended as in the present instance during a period of scarcity, but this indulgence it was then expressly stated was not" "to be made a ground for claiming an equivalent to Commission in future instances of the suspension or remission of duties."

From Govt., 2nd Dy. Cons.,
8th Augt. 1825.

"The Board are not disposed to think that Mr. Ashton and the Deputy Collector should be allowed Commission on the large importation which took place during the period the grain was exempted from duty and which usually takes place in a season of great scarcity."

"It will appear from Statement No. 3 that the amount of duty collected on Grain and on which Commission was drawn by the Collector and Deputy Collector during the last 4 years was as follows":—

YEARS.	DUTY COLLECTED.			COMMISSION.		
	Rs.	A.	P.	Rs.	A.	P.
1828-29 ...	5,448	4	4	245	2	9
1829-30 ...	32,066	15	1	1,443	0	2
1830-31 ...	40,460	13	0	1,820	11	9
1831-32 ...	10,343	14	9	465	7	7
				3,974	6	3
Average...	993	9	7			

"The average commission for the 4 years is only Rupees 993-9-7 but as the Department had additional labor and responsibility during the period of Grain having been exempted from duty from the investigation of claims to bounty and the issue of Certificates on that account and to Commanders of Ships to obtain Salt, the Board think it reasonable that compensation should be allowed to the Collector and the Deputy Collector to the extent of the Commission drawn in 1830-31, being the highest amount within the last four years as exhibited above."

In Cons., 3rd July 1834.

761. The following order was passed by Government under date 1st July.

"Referring to the declaration of Government in the letter to the Board of Revenue from this Department dated 2nd August 1825, that no precedent was to be drawn from the indulgence then granted to the Officers of Sea Customs at the Presidency for any claim upon Government to make up a deficiency of Commission and that it was not to be made a ground for claiming an equivalent to Commission in future instances of the suspension or remission of duties, and adverting to the observations of the Court of Directors upon that Grant, the Governor in Council resolves not to comply with the recommendation of the Board of Revenue submitted in the foregoing letter."

762. A copy of the foregoing correspondence was transmitted to the Collector of Sea Customs on the 3rd July.

BOARD OF REVENUE.

RETIREMENT OF NARNAPAH THE HEAD SHERISTADAR AND THE NOMINATION OF NARASINGAROW THE NAIB TO THAT VACANT OFFICE.

763. The following letter was addressed to Government under date 18th December.

To the Chief Secy., in Cons.,
18th Decr.
* Dated 9th Octr. 1833.
Para 19.
In Cons., 16th June 1834.

"I am directed by the Board of Revenue to acknowledge the receipt of Extract from a General letter* from the Honorable Court of Directors transmitted with the Minutes of Consultation under date the 3rd June last."

Minutes of Cons., 9th March
and 14th Sept. 1830.

In Cons., 11th March and
16th Sept.

"In Para 19 of this Despatch the Honorable Court of Directors have been pleased to sanction the pension of 1,500 Pagodas per annum for 3 lives granted by Government in the year 1830 to Narnapah the Board's Sheristadar."

It will be in the recollection of Government that Narnapah in the year 1827 expressed a desire to retire from the situation of Junior Sheristadar to the Board on account of his age and infirmities which incapacitated him from the efficient performance of the duties of the situation. His retirement took place in July 1828 and the situation of Junior Sheristadar was abolished from August of that year. In the beginning of 1829 he accompanied the Honorable the Governor on duty on a tour to the Provinces and on the 23rd March 1832 he was, appointed by Government to be the Board's Sheristadar in succession to Ramchender Row. Narnapah has now attained the advanced age of 67 and his duties as the Board's Sheristadar have necessarily become more laborious than they were in 1827 owing to the abolition of the office of Junior Sheristadar. The importance of the situation as regards the administration of the revenue and the despatch of business renders it indispensable

that Narnapah should be permitted to retire from the discharge of duties which the Board consider it incumbent on them to declare he is now incompetent from his advanced age, to perform with efficiency and satisfaction to them. The Board are constrained to say that the time has now come when this distinguished servant ought to be relieved from his present duties. Of the necessity of this measure they have had for some time past undoubted proof and they do not hesitate to say that the business of the Office, particularly the disposal of the annual settlements, and the consideration of important revenue subjects has been greatly retarded by the inefficiency of the individual now at the head of their native Cutcherry. Narnapah has now been employed in the service of Government nearly 31 years. It was for his eminent services

From Govt., 12th in Cons.,
15th April 1822.

in various important situations that he was recommended to the Office of Sheristadar in the Cutcherry of the Board of Revenue on its first establishment in 1822. From the commencement of Sir Thomas Munro's administration of the Ceded Districts Narnapah was confidentially employed by him in situations of trust and difficulty in which he highly distinguished himself especially in bringing the refractory Polligars to submission to the British Authority. His services were honored by the grant of a Palanquin and of an allowance for its establishment. He was specially selected to attend Mr. Thackeray when deputed as Commissioner to Ganjam, whom he afterwards accompanied to Bellary and held the appointment of Naib Sheristadar in that District till his promotion to the Office of Sheristadar in the Board of Revenue; as Naib Sheristadar in Bellary the Government were pleased to grant him as a special mark of consideration the salary of a Sheristadar of 15 years standing. From the year 1822 to July 1828, he held the high and responsible Office of Junior Sheristadar to the Board which with his subsequent service as sole Sheristadar comprises a period of nearly nine years.

Reviewing the nature and extent of Narnapah's services the Board think them such as to entitle him to the special approbation of Government. The peculiar value which the natives set upon the possession of landed property, and the honor which the grant of a Shrotrium is considered by them to confer upon the grantee and his family, makes it a more gratifying and acceptable reward for public services than the grant of a money pension, but in the present case it is the expressed wish of Narnapah to receive a money pension in preference to a grant of land, and considering the additional period of his service since March 1832, the Board would earnestly recommend to Government that he may be allowed to retire from the public service on a pension for his own life of 2,400 Pagodas or 8,400 Rupees per Annum, the amount to which the Board recommended originally the grant of Shrotrium in their letter under date the 27th August 1827. His two next heirs being entitled to the reversion of a pension of 1,500 Pagodas

*800 Rs. per mensem or
9,600 Rupees per annum.

per Annum as already approved by the Honorable the Court of Directors. The Pension of 2,400 Pagodas per Annum now recommended is less by the annual sum of Rupees 1,200 than a pension to the full amount of the salary* of the situation which he now holds.

In Dy. Cons., 5th Jany. 1835.

764. In reply the following Extract from the Minutes of Consultation under date 30th December was forwarded to us by Government.

The Governor in Council is satisfied that the time has now come when it is necessary to relieve this old and distinguished servant Narrainapah from the onerous duties of the high and important office of Sheristadar to the Board of Revenue, which he has occupied since March 1832. He will retire from this Office, the highest that has been held by any Native under this Government, with honor and credit, it being no reproach to him that in his old age he is no longer

Minutes of Cons., 30th Decr.
1834.

equal to its duties. His retirement will take effect from the 1st Proximo from which date he will draw the pension which has been sanctioned by the Court of Directors.

On the occasion of his retiring from Office the Governor in Council deems it proper to mark publicly the sense entertained by Government of his meritorious services by presenting to him a Palankeen and a pair of Shawls.

The Governor in Council does not feel himself at liberty to grant an addition to the pension which the Honorable Court of Directors have already allowed to Narrainapah, without their sanction, but he will forward the recommendation of the Board of Revenue to the Honorable Court, with an earnest request that they will authorize the pension to be increased to Rupees 8,400 per Annum, in consideration of his long and faithful services in various Offices of importance in which he has been employed nearly 31 years, and of the high post which he has occupied for nearly 3 years since the pension to which he is now entitled was sanctioned and that the increase be allowed from the date of his retirement. It will be explained to the Honorable Court with reference to their observation in the 23rd Para of their Despatch dated 27th May 1829 that the proposed amount of the pension is less by Rupees 1,200 per Annum than the salary hitherto drawn by Narrainapah. The Honorable Court will observe that Narrainapah has arrived at the advanced age of 67 years.

Narrainapah being a native of the Bellary District the Governor in Council is pleased to authorize him to draw his pension as formerly from the Revenue Treasury in that District.

765. The following letter was addressed to Government under date 2nd January 1835.

The Governor in Council having been pleased to sanction the retirement of Narrainapah from the Office of Head Sheristadar in their Cutcherry, I am directed by the Board of Revenue to request that you will submit for the approval of Government the nomination of Narsinga Row, their present Naib Sheristadar to the vacant Office.

In Cons., 20th Octr. and 28th
Novr. 1831.

The merits and services of Narsinga Row were fully detailed in the Board's letters to the Chief Secretary under dates the 20th October and 28th November 1831. The further experience which they have had has but tended to confirm the opinion they then entertained of his fitness for the Office of Head Sheristadar of their Cutcherry. Among the provincial Sheristadars there are none who have served so long in that capacity as 9 years excepting Bucha Row who is about to retire from the service on account of increasing age and infirmity and has already made an application to that effect, and among them the Board cannot discover any individual particularly remarkable for talent or possessing that general acquaintance with the revenue systems prevailing in the different Collectorates, which are possessed in so eminent a degree by Narsinga Row. His practical experience in the Bellary District under that able Revenue servant Ramachendra Row has made him intimately acquainted with the principles and details of the Ryotwar settlement of Sir Thomas Munro, the perfect introduction of which into other Districts has been for so long a period the wish of the Government and of the Home Authorities.

Tanjore.
Dindigul.
Chingleput.
South Arcot.
Nellore.
Trichinopoly.
Tinnevely.
Ganjam.

In this point of view alone, Narsinga Row's services to the Board would be invaluable, and it is highly desirable that they should have the services of such an individual in the consideration of the important revenue questions arising out of the surveys and revisions of Assessment which have been already made in several Districts and which may yet require to be made in others. Narsinga Row has been employed in the Native Cutcherry of the Board since its first establishment extending to

a period of upwards of 12 years, and has been the principal Assistant of the Sheristadar and employed under his immediate direction; most of the forms of Revenue Accounts now in use have been prepared by him and his long experience in the Office has made him thoroughly acquainted with all the different revenue systems, a most essential qualification in their Sheristadar, but which the Board conceive could only be completely obtained by a long course of service in their Native Cutcherry. The practical knowledge possessed by the provincial Sheristadars is in general very limited, confined chiefly, if not entirely, to one or two Districts.

The Board feel assured that, if it be an object to make their native Cutcherry useful and efficient, it cannot be better attained than by the appointment of Narsinga Row to preside over it. His abilities and fitness for the Office have been seen and acknowledged by successive Boards, and they would earnestly request that Government may be pleased to sanction the appointment.

On the Board's former nomination of Narsinga Row to this Office they recommended that he should receive 600 Rupees per Mensem instead of 800 the full salary of the Office for the first 5 years to be increased to 700 Rupees for the next 5 years and after 10 years that he should be allowed to draw the full Salary, provided his conduct continued to merit their approbation. They would still suggest the same arrangement with this modification, that the Government would be pleased to allow the first 5 years to take date from that period viz. October 1831. The Board think that Narsinga Row has a fair claim to such consideration, for while in attendance at the Board's Cutcherry, it is known and acknowledged that the chief labour of the Office fell upon him, and during his absence with the Commissioner in the Northern Circars, by whom he was specially selected as a servant of superior ability, judgment and discretion, his duties must have been equally arduous and responsible.

In Dy. Cons., 5th Jany. 1835.

766. The following order was passed by Government under date 2nd January 1835.

The Governor in Council entirely approves of the nomination of Narsinga Row, and sanctions his appointment to the Office of Head Sheristadar of the Board of Revenue, to which his late meritorious services under Mr. Russell in Ganjam and Vizagapatam have given him an additional claim.

From Mr. Russell, 1st Novr. 1834.
Para 161.

Agreeably to the recommendation of the Board of Revenue the salary of Narsinga Row will be fixed for the present at Rupees 600 per Mensem to be increased to 700 Rupees at the expiration of five years from the date of their former recommendation of him for this appointment and after a further period of five years he will be allowed to draw the full salary of 800 Rupees provided his conduct continues to merit approbation.

APPOINTMENT.

767. In consequence of Mr. Russell's promotion Mr. C. Harris was appointed Senior Member of the Board on the 18th July.

768. On the 4th February Mr. A. F. Bruce was appointed Acting Secretary to our Board on the resignation of Mr. Bannerman who was permitted to proceed to Europe on Furlough.

769. On the 8th August Mr. J. A. R. Stevenson was appointed Secretary who on the 5th December was appointed Acting Collector of Ganjam.

INSPECTOR GENERAL OF CIVIL ESTIMATES.

RESIGNATION OF MAJOR SIM INSPECTOR GENERAL OF CIVIL ESTIMATES.

770. The following letter was addressed to Government under date 13th January 1834.

I am directed by the Board of Revenue to submit the accompanying letter from Major Sim requesting the permission of the Right Honorable the Governor in Council to resign the appointment of Inspector General of Civil Estimates from the date of his embarkation for Europe whither he is about to proceed on leave for the benefit of his health.

The Board view with deep regret the necessity which deprives them and the Government of the able services of Major Sim whose discharge of the duties of a complicated and laborious office has been as much distinguished by integrity and talent as by an unwearied application and a warm devotion to the security of the public interests. Major Sim has discharged the duties of Inspector General for a period of nearly nine years, and the Board cannot omit to record their unqualified opinion that the Tank Department under his superintendence has attained a degree of efficiency in the highest degree creditable to him.

In Dy. Cons., 20th Jany. 1834.

771. The following Extract from the Minutes of Consultation was forwarded to us under date 17th January.

Minutes of Cons., 17th Jany. 1834.

The Right Honorable the Governor in Council permits Major Sim to resign the Office of Inspector General of Civil Estimates from the date of his embarkation for Europe.

The Right Honorable the Governor has great pleasure in recording on this occasion the high sense he entertains of Major Sim's able and useful services during the long period he has discharged the duties of Inspector General, and in expressing the satisfaction he has derived from the testimony borne by the Board of Revenue to the efficiency of the Department under his Superintendence.

772. A copy of the foregoing correspondence was transmitted to Major Sim on the 18th January.

APPOINTMENT OF MAJOR ROSS AS INSPECTOR GENERAL OF CIVIL ESTIMATES.

773. The following letter was received from Government under date 17th January 1834.

"I am directed to acquaint you that Major A. Ross of the Engineers has been appointed to succeed Major Sim as Inspector General of Civil Estimates."

From the Officiating Secy. to Govt., In Cons., 20th Jany. 1834.

"The Governor in Council is of opinion that the Inspector General of Civil Estimates should not be fixed constantly at the Presidency, but that he should proceed occasionally into the Provinces under the orders of your Board for the purpose of local inquiry and inspection, especially where large and important works are in progress, or where extensive and difficult projects are in contemplation. When the Inspector General is deputed by your Board upon such duty he will be authorized to draw the same Extra Tent allowance as a Civil Engineer during his absence, which ought not to be for any long period, the ordinary business of the

"Office will be carried on under your directions in such manner as you may find most convenient."

"The Governor in Council thinks it desirable that accommodation should be provided for the Inspector General and his Establishment in your Office; upon this subject you will communicate with the Military Board and the Town Major."

"Lieutenant Colonel Monteith will continue to perform the duties of Inspector General until relieved by Major Ross."

MAJOR ROSS' ALLOWANCES.

774. The following letter was addressed to Government under date 13th March.

To the Chief Secy., In Cons.,
13th March 1834.

"I am directed by the Board of Revenue to request that you will submit for the consideration and orders of the Right Honorable the Governor in Council the accompanying letter from Major Ross enclosing one to your address, representing the circumstances under which he is subjected to a considerable diminution of income in consequence of his late appointment as Inspector General of Civil Estimates."

7th in Cons., 13th March
1834.

"As the Board cannot conceive that it could have been contemplated by the Government that Major Ross should be a sufferer in a pecuniary point of view by his promotion to the situation which he now fills they beg to recommend the proposals suggested in the concluding Paragraph of his letter viz. that his salary as Inspector General of Civil Estimates may be raised to 1,750 per mensem to the favorable consideration of the Government."

In Cons., 7th April 1834.

775. The following order was passed by Government under date 4th April.

"Resolved with reference to the report of the Military Auditor General dated 20th Ultimo, that Major Ross be authorised to draw the same Regimental allowances, including full batta, as he received while holding the Office of Superintending Engineer in addition to the Salary of Inspector General of Civil Estimates, to be paid by the Paymaster at the Presidency and entered in his disbursements under the head of "Revenue Department" "as is the practice in the case of Civil Engineers."

"Resolved further that the order under date the 17th January 1834 granting an allowance of 4 Rupees per diem to the Inspector General of Civil Estimates while travelling on duty be cancelled, and that when the Inspector General of Civil Estimates is required by the order of the Board of Revenue to proceed into the Provinces for the purpose of examining works or for other duty, he shall be allowed to charge the expenses actually incurred by him in a Contingent bill certified upon honor."

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776. A copy of the foregoing correspondence was transmitted to Major Ross on the 7th April.

777. The following letter was addressed to Government under date 16th March.

To the Chief Secy., in Cons.,
16th March 1835.

7th in Cons., 16th March
1835.

"I am directed by the Board of Revenue to forward for the information of the Right Honorable the Governor in Council and for transmission to the Honorable the Court of Directors, the accompanying letter from the Accountant General enclosing a General Statement of the Gross Collections, Charges and Net Revenue of the Provinces under this Government in Fusly 1243."

"The Grand Total of Receipts is shewn to be Rupees 4,57,59,306-12-7 and of Disbursements of every description Rupees 88,88,438-5-4 leaving a Net Revenue 3,68,70,868-7-3."

"Compared with fusly 1242 there was an increase in the Gross Collections to the amount of 55,76,245-12-5 but owing to there having been an increase in the charges to the amount of 3,31,554-6-0 the increase in the net revenue was 52,44,691-6-5 as shewn in the following Abstract Statement."

Collections.	Fusly 1242.		Fusly 1243.		Increase.		Decrease.		Charges.	Fusly 1242.		Fusly 1243.		Increase.		Decrease.		Centage of Charges of Fusly 1242.		Centage of Charges of Fusly 1243.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
LAND REVENUE.																					
Arrears ...	25,10,547	14 1	27,50,491	9 8	2,39,943	11 7	...	...	Charges on Land Revenue including Extraordinary ...	...	...	...	...	...	...	...	...	...	...	...	
Current ...	2,40,96,029	15 10	2,85,41,733	10 9	44,45,703	10 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Extra Revenue ...	1,37,874	0 0	3,11,019	2 1	1,73,145	2 1	...	...	Abkarry ...	...	...	...	...	...	...	...	...	...	...	...	
Extraordinary ...	9,96,782	8 1	12,46,935	15 11	2,50,153	7 10	...	...	Sundry Small Farms and Licenses ...	...	...	...	...	...	...	...	...	...	...	...	
Total Land Revenue	2,77,41,234	6 0	3,28,50,180	6 5	5,51,08,946	0 5	...	...	Moturpha ...	...	...	...	...	...	...	...	...	...	...	...	
Abkarry ...	16,31,017	6 5	14,84,143	4 3	...	...	1,46,874	2 2	Land Customs ...	...	...	...	...	...	...	...	...	...	...	...	
Sundry Small Farms and Licenses ...	2,19,961	14 6	2,07,506	7 1	...	...	12,455	7 5	Sea Customs ...	...	...	...	...	...	...	...	...	...	...	...	
Moturpha ...	10,06,984	13 11	9,24,840	14 2	...	...	82,143	15 9	Salt Monopoly ...	...	...	...	...	...	...	...	...	...	...	...	
Land Customs ...	38,29,974	12 0	37,50,054	9 9	...	...	79,920	2 3	...	...	...	...	...	...	...	...	...	...	...	...	
Sea Customs ...	9,98,873	12 1	9,84,444	2 8	...	...	14,429	9 5	Tobacco Monopoly.	...	...	...	...	...	...	...	...	...	...	...	
Salt Monopoly ...	35,14,136	15 3	43,09,285	6 11	7,95,148	7 8	...	...	Stamps ...	...	...	...	...	...	...	...	...	...	...	...	
Tobacco Monopoly.	8,73,126	10 4	9,01,876	11 2	28,750	0 10	...	...	Total Charges...	...	...	...	...	...	...	...	...	...	...	...	
Stamps ...	3,67,750	5 8	3,46,974	14 2	...	...	20,775	7 6	...	...	...	...	...	...	...	...	...	...	...	...	
Total Receipts...	4,01,83,061	0 2	4,57,59,306	12 7	5,52,32,844	8 11	3,56,598	12 6	Deduct Decrease ...	...	...	...	...	...	...	...	...	...	...	...	
									Net Increase ...	...	...	...	...	...	...	...	...	...	...	...	
									Net Revenue ...	...	...	...	...	...	...	...	...	...	...	...	
										...	...	...	...	...	...	...	...	...	...	...	

Fusly 1242.			Fusly 1243.		
	Rs.	A. P.		Rs.	A. P.
Fusly 1239	...	8,953 5 3	Fusly 1240	...	37,453 7 0
" 1240	...	1,04,062 2 10	" 1241	...	2,27,332 15 3
" 1241	...	23,41,310 13 9	" 1242	...	24,55,617 11 9
					27,20,404 2 0
		24,54,326 5 10			30,087 7 8
Old balances...		56,221 8 3			27,50,491 9 8
				Deduct ...	26,10,547 14 1
		25,10,547 14 1			2,39,943 11 7
				Increase ...	

"beginning of 1242 by Rupees 15,40,176-7-11."

“decrease of Rupees 5,99,576-9-9.”

“occasioned by the total failure of rains in July and August and the
“long continuance of drought from December to April.”

INCREASE.		
	RS.	A. P.
North Arcot ...	6,20,064	10 8
Rajahmundry ..	6,13,164	1 11
Cuddapah ...	4,98,233	8 1

North Arcot.

	RS.	A. P.
Chingleput ...	4,43,918	11 8
Bellary ...	4,20,483	14 8
South Arcot ...	3,98,087	9 10
Nellore ...	3,11,025	7 5
Tinnevelly ...	2,01,337	6 5
Masulipatam ..	1,79,766	7 5
Vizagapatam ..	1,72,826	0 1
Madura ...	1,47,135	3 6
Salem ...	1,44,624	5 4
Trichinopoly ...	1,22,191	12 1
Tanjore ...	82,537	7 6
Guntoor ...	66,546	6 10
Ganjam ...	64,344	1 7
Canara ...	53,929	3 1
Malabar ...	29,620	10 9
Madras ...	576	11 2

"The increase in the Collections is in the Districts noted in the margin."

"The greatest increase was in the District of the Northern Division of Arcot, the settlement of which was much larger in amount than that of the previous year. The cultivation was considerably extended in consequence of the season being more favorable and the remission granted on account of Shavee or crops perished from drought and the deduction on account of lands ploughed but not sown and of portions of fields not cultivated were much less than in Fusly 1242."

"In Rajahmundry the more favorable nature of the season, and the high price of Grain occasioned an increase in the settlement of the Estates formerly belonging to Government as well in that of the 12 Estates purchased in Fusly 1242. A further increase was effected by the purchase of 7 Estates on account of Government at the commencement of the year."

"In Cuddapah there was an increase in the collections as well as in the settlement of Fusly 1243. The deduction for waste lands were not so great as it was found necessary to make in Fusly 1242 and no remission made for dried up crops both on wet and dry lands."

"In Chingleput the increase in the collection occurred chiefly in the rented Villages and those settled Ryotwary the cultivation of which was greater in Fusly 1243 than in the preceding year. Some of the Shotrium Villages were resumed in this fusly under the orders of Government and their rents on account of Government formed an addition to the current settlement. The amount of remission was also less than in Fusly 1242, no remission having been granted on account of Shavee or losses by drought in cases in which the loss fell short of 20 per cent. of the gross produce of each Ryot."

"In Bellary, Southern Division of Arcot and Nellore the increase in the Collections arose from the increased settlement of lands under the Ryotwary System in consequence of the current season having proved more favorable in this than in the preceding year. The deductions from the settlement were very extensive in Fusly 1242 from the disastrous effects of the season, occasioned by the failure of the periodical rains. This was not the case in Fusly 1243."

"In Tinnevelly the season was favorable throughout the year. The result of the settlement gave an increase over that of Fusly 1242 of Rupees 1,86,500 and in the Collections of Rupees 2,01,337. The increase in the money rented Villages, comprising the three items viz. Nunja, Waraput, Pattom, and Poropoo is mainly in consequence of the extended cultivation and higher prices. The current season also exhibits a favorable result in the settlement of the revenue derived from Nunja mail Poonja Cultivation."

"In Masulipatam the increase in the Current Collections is chiefly owing to the punctual realization of the Kists from the Zemindars and from the Estates remaining under the direct management of the Collector on account of the minority of the Zemindars and other causes, the season being more favorable in this than that of last year."

"In Vizagapatam there was an increase in the Current Collections compared with those of Fusly 1242 to the extent of Rupees 1,72,826-0-1 owing to the whole of the Revenues of Palconda Estate, which was forfeited to Government on account of the rebellious conduct of the Zemindar, having been credited in the Accounts of Fusly 1243."

"In Madura and Dindigul the increase in the Collections arose from an increase in the settlement of the current revenue under Ryotwar Settlement above that of Fusly 1242. This result is to be attributed to an extension of cultivation and a decrease in the remissions for perished crops below those of the preceding year."

"In Salem the increase in the Collections has arisen from the settlement of the land revenue for the current year being above that of Fusly 1242. The remission allowed in that year on account of the failure of crops was very great. The chief increase is in the settlement of Poonja, Poonjabagayet, Nunja and Nunjabagayet. The prices continued so high during the season as to afford a very advantageous return to the Ryots and to enable them to pay their Kists with facility."

"Of the number of Estates in the possession of the Mootahdars two entire Mootahs and six Sub-divisions have reverted to Government by purchase, the settlement of which is added to the current revenue."

"In Trichinopoly the increase in the Collections is owing chiefly to the greater part of waste lands which had been deducted in the preceding Fuslies 1241 and 42 having been brought under cultivation in consequence of the seasonable fall of rains in Fusly 1243 and to the amount of grass tax hitherto levied under the head of Moturpha having been brought to the account of land revenue."

"In Tanjore altho' the season is reported by the Principal Collector to have been unfavorable yet the enhancement of the current selling price of produce in consequence of the continued increase of demand for grain at the Presidency during the early part of the Fusly raised the settlement to Rupees 1,45,172 above that of the preceding year. Of this a greater portion Rupees 1,39,251 occurred in the settlement of the Wolungoo rented Villages, and the Collections realized within the fusly exceed those of the past year by Rupees 82,537-7-6."

"In Guntoor the early part of the season was less unfavorable than that of the preceding fusly, drought was however experienced soon after the commencement of the Fusly and the failure of the 2nd crop, deprived the inhabitants of their ordinary means of subsistence. The drought which proved fatal to the crops deprived the cattle of their forage. Famine and disease following the disasters of the past Fusly continued to the present year, there was notwithstanding an increase in the current collections compared with those of Fusly 1242 owing partly to the payment of 20,000 Rupees in the General Treasury at Madras by the Zemindar of Chilcaloorpau and partly to the Aumany Collections in Palnaud amounting to Rupees 51,223."

Ganjam.

"In Ganjam the increase in the Collections arose chiefly from the
"payment of the whole of the current peshcush of the Kemediy Zemin-
"dary."

Canara.

"In Canara the season was favorable, whereby the rice crops on the low lands were abund-
"ant. The garden products were however still below the average in
"consequence of the drought of Fusly 1242 which injured the Soopari
"Trees. The Cardamums too suffered from the late rains of September and October in Fusly
"1243."

"The settlement of Fusly 1243 was higher than that of Fusly 1242 and the current collec-
"tions exceed those of the last year by Rupees 53,929. The favorable prices obtained for pro-
"duce of the year enabled the Ryots to pay their Kist punctually."

"In Malabar the current collections as well as the settlement exceeded those of the previous
"year. Altho' the Grain produce of the current fusly has been
"equally abundant with the preceding year, yet the prices have not
"fallen, but they have on the contrary risen. This is chiefly attributable to the increased ex-
"portation of Grain from Malabar to Coimbatore and other Districts where scarcity prevailed."

EXTRA LAND REVENUE.

	RS.	A.	P.
Fusly 1243...	3,11,019	2	1
" 1242 ..	1,37,874	0	0
Increase ...	1,73,145	2	1

"Under the head of Extra Land Revenue there was a net in-
"crease of Rupees 1,73,145-2-1 resulting from a gross increase of
"Rupees 1,92,563-6-8 and a gross decrease of Rupees 19,418-4-7."

"The increase occurred in the Districts noted in the margin."

INCREASE.

	RS.	A.	P.
Coimbatore...	1,26,254	3	6
Madura ...	18,342	13	8
Canara ...	13,263	10	9
Tanjore ...	11,162	7	5
Rajahmundry	10,165	5	1
Bellary ...	5,738	11	4
Tinnevely ...	4,512	7	8
Chingleput...	1,418	3	5
Trichinopoly...	1,238	12	11
Nellore ...	466	10	11

"partly from an increase in the Collections over and above the Settlement and partly from the
"amount of Fines, &c."

"In Coimbatore the increase arose chiefly from the proceeds of
"the sale of Causy Chetty's property having been brought to account
"under this head. In Madura, Rajahmundry and Bellary from the
"receipts on account of suppressed cultivation not included in the
"Jummabundy. In Canara from the proceeds of the sale of Sandal-
"wood. In Tanjore from the surplus above the charges in the amount
"collected on account of Salaries of Village Curnums, &c. In Tinne-
"velly and Trichinopoly from fines and forfeitures and in Chingleput

DECREASE.

	RS.	A.	P.
Cuddapah ...	5,710	6	6
Malabar ...	3,570	5	6
North Arcot ...	2,336	15	10
Vizagapatam ...	2,155	1	8
Guntoor ...	1,679	0	1
Ganjam ...	1,254	3	2
Madras ...	1,219	8	2
Salem ...	750	8	8
South Arcot ...	183	14	5
Masulipatam ...	8	4	7

"The decrease occurred in the Districts noted in the margin."

"In Cuddapah and the Northern Division of Arcot the decrease
"was chiefly occasioned by less collection on account of lands not
"included in the Jummabundy. In Malabar and Vizagapatam it
"arose from the amount of Fines levied having been smaller than in
"the preceding year."

EXTRAORDINARY.

	RS.	A.	P.
Fusly 1243...	12,46,935	15	11
" 1242...	9,96,782	8	1
Increase ...	2,50,153	7	10

"Under the head of Extraordinary there was a net increase of
"Rupees 2,50,153-7-10 the particulars of which are shewn in the
"following Statement."

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Recoveries of Advances for Cultivation and Repairs.	8,02,137	1	7	9,60,579	1	9	1,58,442	0	2	...	...	...
Recoveries of Charges Collection of Sequestered Zemindaries...	82,369	1	9	1,55,320	6	6	72,951	4	9	...	...	...
Interest on account of arrears unpaid ...	28,320	8	10	27,751	1	3	...	...	...	569	7	7
Receipts on account of Company's Plantations, Sales of Lands, Batta or Gain by Exchange ...	83,955	11	11	1,03,285	6	5	19,329	10	6	...	...	...
	9,96,782	8	1	12,46,935	15	11	2,50,722	15	5	569	7	7
	Deduct Decrease...						569	7	7			
	Net Increase...						2,50,153	7	10			

"The increase in the Recoveries of Advances for Cultivation and Repairs of Tanks, arose
"from the demand at the commencement of this being greater than that of the preceding Fusly.
"In which year advances for Tuccavy were made to a very large extent to enable the Ryots to
"carry on cultivation owing to the extremely adverse nature of the season."

"The increase in the recoveries of charges collection, chiefly arose in Tanjore from the re-
"funds being greater. In Salem from larger recoveries in Fusly 1243 of advances made in Fusly
"1242 for the charges of sequestered Mootahs. In Malabar from the amount of pay of un-
"employed servants which was in deposit having been brought to account."

"There is an increase in the item of Receipts under the head of Company's Plantation,
"Sale of Lands, &c. to the extent of Rupees 19,329-10-6 which was chiefly occasioned by gain
"in exchange of Coins in Bellary and Cuddapah."

"There is a small decrease in the collection of interest amounting to Rupees 569-7-7 which
"requires no remark."

CHARGES.

	RS.	A.	P.
Fusly 1243 ...	66,15,340	3	4
" 1242 ...	63,95,393	8	11
Increase...	2,19,946	10	5

"In the charges on account of the Land Revenue there was a
"net increase of Rupees 2,19,946-10-5 as shewn in the following
"Statement."

“There appears an increase of Rupees 51,530-12-4 in the total amount of ordinary charges, but deducting the disbursements for compensation in lieu of Resumed Offices, Pensions, Charitable Allowances and Pagoda and Mosque Allowances, the decrease is Rupees 9,921-4-7 arising from a gross increase of Rupees 57,207-0-10, and a gross decrease of Rupees 67,128-5-5.”

	RS.	A. P.
Net Increase ...	33,059	1 10
GROSS INCREASE.		
Vizagapatam ...	15,268	
Salem ...	18,550	
Chingleput ...	10,261	

TENT ALLOWANCE
9,704 7 11

EXTRA CHARGES.
11,435 10 10

DECREASE.

	RS.	A.	P.
Fusly 1242 ...	11,25,907	5	6
„ 1243 ...	11,06,050	4	7
Decrease...	19,857	0	11

	Fusly 1242.			Fusly 1243.			Increase.			Decrease.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
ORDINARY.												
Salary and Commission after deducting Refunds	...	...	...	...	...	...	...	...	...	...	...	...
Income-tax and District Establishments do.	...	...	...	...	...	...	...	...	...	...	...	...
Underward do.	...	...	...	...	...	...	...	...	...	...	...	...
Extra Charges do.	...	...	...	...	...	...	...	...	...	...	...	...
Repairs of Tanks and Watercourses do.	...	...	...	...	...	...	...	...	...	...	...	...
Extra Charges connected with revenue but not chargeable to any particular branch do.	...	...	...	...	...	...	...	...	...	...	...	...
Tent Allowance do.	...	...	...	...	...	...	...	...	...	...	...	...
Surgeon's Allowance do.	...	...	...	...	...	...	...	...	...	...	...	...
	11,25,907	5	6	11,06,050	4	7	...	...	...	19,857	0	11
	19,01,883	7	10	19,34,942	9	8	...	...	...	...	...	...
	81,986	8	9	81,452	15	5	...	...	...	533	9	4
	40,901	4	3	52,336	15	1	...	...	...	...	...	...
	6,02,630	12	0	5,58,479	12	0	...	...	...	...	...	...
	1,85,290	1	0	1,32,703	5	10	...	...	...	44,151	0	0
	1,02,664	12	10	1,12,369	4	9	...	...	...	2,586	11	2
	21,914	4	10	24,922	1	1	...	...	...	...	...	...
	40,13,178	9	0	40,03,257	4	5	...	...	...	67,128	5	5
Compensation in lieu of resumed Offices	...	...	...	...	...	...	...	...	...	...	...	...
Pensions	5,62,216	12	1	6,35,854	8	1	...	...	...	...	...	...
Charitable Allowances	60,611	3	11	63,971	13	11	...	...	...	...	...	...
Pagoda and Mosque Allowances	1,51,819	13	5	1,46,179	9	10	...	...	...	5,640	3	7
	4,97,890	15	6	4,87,984	14	0	...	...	...	9,906	1	6
	12,72,538	12	11	13,33,990	13	10	...	...	...	15,546	5	1
	52,85,717	5	11	53,37,248	2	3	...	...	...	82,674	10	6
Total Ordinary ...							...	...	...	...	...	...
EXTRAORDINARY.												
Advances for Cultivation and Repairs	...	...	...	...	...	...	...	...	...	...	...	...
Advances for Charges Collection	...	...	...	...	...	...	...	...	...	...	...	...
Law Charges	...	...	...	...	...	...	...	...	...	...	...	...
Charges on Company's Plantations, Purchase of Lands, &c.	...	...	...	...	...	...	...	...	...	...	...	...
Refunds of Revenue	...	...	...	...	...	...	...	...	...	...	...	...
	8,25,389	8	0	9,60,290	8	4	...	...	...	...	...	...
	85,850	8	11	1,61,984	10	11	...	...	...	...	...	...
	1,765	6	7	1,576	15	10	...	...	...	...	...	...
	1,60,578	1	7	1,19,065	4	1	...	...	...	188	6	9
	36,092	9	11	35,174	9	11	...	...	...	41,512	13	6
	11,09,676	3	0	12,78,092	1	1	...	...	...	918	0	0
Total Extraordinary ...							...	...	...	42,619	4	3
Grand Total of Land Revenue Charges...	63,95,393	8	11	66,15,340	3	4	...	...	...	1,25,293	14	9

"The decrease under the head of Tank Repairs is owing to the advances having been limited to the extent of works required in Madura, Tinnevely and Bellary and to the ordinary Estimates of the year having been far below those of the preceding year. In the Northern Division of Arcot the decrease has occurred from the actual disbursements, required for repairing Tanks, being diminished from the difficulty in procuring Tank diggers on account of the drought of the season, and in the Southern Division of Arcot the decrease is owing to the full amount estimated not having been remitted to the Talooks with the year."

"The decrease in the item of extra charges connected with Revenue, but not chargeable to any particular branch, occurred chiefly in Malabar from a decrease in the charges incurred in constructing and repairing Cutcherries."

"There is also a decrease in the Saderwarded Charges amounting to Rupees 533-9-4 which requires no explanation."

"The increase under the head of compensation in lieu of resumed Offices compared with those of the previous year occurred principally from the payment of the debts of the late Poligar of Hurpanahully out of the surplus collections of the resumed Jaghire and of arrears of pension to his younger widow."

"The increase under the head of Pensions occurred chiefly in the Southern Division of Arcot by the payment of arrears of Yeomiahs on account of Fuslies 1241-42."

"The decrease in this item was occasioned in the Northern Division of Arcot by the absence of many of the Yeomiahdars."

"The decrease in the item of Pagoda and Mosque Allowances occurred chiefly in Tanjore in consequence of the amount due not having been paid till after the close of the Fusly."

"In the item of Advances for Cultivation and Repairs there appears an increase owing to the extremely adverse nature of the season of Fusly 1242. The current year having proved favorable to the cultivation. Additional Tuccavy was issued to enable the Ryots to bring it up to its former standard both in the Government lands and in the permanently settled Estates under the management of the Collectors."

"The increase in this item which was incurred on account of Sequestered Zemindaries, and is recoverable, was occasioned by a greater number of Estates having been attached in Fusly 1243."

"The decrease under the head of Charges on account of Company's Plantation is owing chiefly to the disbursements for the purchase of Estates in Rajahmundry being less in this than in the year preceding."

"The small decrease in the items noted in the margin requires no remark."

"Deducting from the charges upon the land revenue the sum of Rupees 24,56,266-1-1 being the amount of the disbursements on account of Compensation for Resumed Offices, Pensions, Charitable Allowances, and Pagoda and Mosque Allowances which are really appropriations of Revenue, and the recoverable Advances for Cultivation, &c. and for Charges Collection in Sequestered Zemindaries, the amount of the real charges of administration in Fusly 1243 will appear to be Rupees 41,59,074-2-3 being in the proportion of Rupees 12-10-7 per cent. to the Collections."

"There was a net decrease of Rupees 1,46,874-2-2 in the Collections of Abkarry Revenue for Fusly 1243 resulting from a gross decrease of Rupees 1,92,326-13-2 and a gross increase of Rupees 45,452-11-0."

"The decrease has occurred in the Districts noted in the margin."

"The principal decrease took place in Madras, and is attributed by the Collector to the poverty of those accustomed to drink Arrack, occasioned by the distress of the former years which deprived the Arrack Shopkeepers of the means of effecting sales to the full extent of their engagements. When some of the Shops were taken under Aumany the revenue sustained a further diminution, which induced their being relet on reduced dowlie."

"In the other Districts the decrease was occasioned by the diminished offers for the rents of Fusly 1243 compared with those of Fusly 1242 by the failure of the Renters to pay their Kists owing to the diminished sales of Arrack, by a falling off in the Aumany Collections in the Districts in which no rents could be concluded for want of adequate offers in consequence of the poverty of the people occasioned by the late scarcity and also by the less demand on account of arrear."

"The increase in the Districts noted in the margin, occurred chiefly from the collections of arrears excepting in Tanjore, where the rents of this branch of revenue are higher in this than in the preceding year."

"There was a decrease of Rupees 26,669-9-2 in the charges on this branch of revenue resulting from a gross decrease of Rupees 39,799-13-4 and a gross increase of Rupees 13,130-4-2."

"The decrease occurred chiefly in Madras, owing partly to a diminution of the extra charges incurred for the distillation of Puttah Arrack, in consequence of there having been a considerable portion of Jaggery and

"Valum Bark in store from Fusly 1242; and partly to smaller payment having been made to the Commissariat Department for Batavia Arrack furnished by it. 11,157 7 11. "The increase was principally in Chingleput where it was raised by the Abkarry being managed under Aumanie and the expences incurred for purchasing Country Arrack."

SUNDRY SMALL FARMS.			
	RS.	A.	P.
Fusly 1242 ...	2,19,961	14	6
" 1243 ...	2,07,506	7	1
Decrease...	12,455	7	5

"In the Collections under the head of Sundry Small Farms and Licences there was a net decrease of Rupees 12,455-7-5 resulting from a gross decrease of Rupees 25,715-5-1 and a gross increase of Rupees 13,259-13-8."

"The decrease was chiefly in the first five Districts noted in the margin."

DECREASE.			
	RS.	A.	P.
Canara ...	6,096	4	11
Guntoor ...	5,078	6	1
North Arcot ...	3,649	9	11
Salem ...	3,146	3	0
Malabar ...	1,574	0	11
Cuddapah ...	1,415	1	0
Ganjam ...	1,383	3	1
Rajahmundry...	941	0	6
Bellary ...	656	0	5
Madras ...	550	5	1
South Arcot ...	481	6	11
Trichinopoly ...	333	15	0
Nellore ...	206	2	0
Coimbatore ...	120	15	5
Madura ...	77	10	10

"In Canara the decrease is owing to a smaller quantity of Amende Coir having been disposed in Fusly 1243. In Guntoor it arose from the general adversity of the season by which that District was particularly affected. In the Northern Division of Arcot from a falling off in the rents of Tank Fisheries. In Salem from the Sandalwood being rented in Fusly 1242 but not in Fusly 1243 and in Malabar from there having been a less demand on account of arrears than in Fusly 1242. The decrease in the other Districts does not appear to require particular comment."

INCREASE.			
	RS.	A.	P.
Tinnevely ...	11,803	4	8
Tanjore ...	826	11	3
Chingleput ...	621	10	9
Masulipatam...	8	3	0

"Of the Districts noted in the margin, the chief increase was in Tinnevely which is owing to the high rents obtained in Fusly 1243 for Chayroot and Fish Rents above those of the preceding year and to the collection of balance due by the former Renters."

CHARGES.			
	RS.	A.	P.
Fusly 1242 ...	12,706	5	0
" 1243 ...	11,875	7	4
Decrease...	830	13	8
*857 11 5.			

"There was a small net decrease of Rupees 830-13-8 in the charges under this head resulting from a gross decrease of Rupees 937-1-6 and a gross increase of Rupees 106-3-10. The decrease was chiefly in Canara* and is attributable to the charges on account of Amende Coir having been less in proportion to the quantity sold in Fusly 1243."

MOTURPHA.			
	RS.	A.	P.
Fusly 1242 ...	10,06,934	13	11
" 1243 ...	9,24,840	14	2
Decrease...	82,143	15	9

"In the Moturpha Revenue there was a net decrease of Rupees 82,143-15-9 resulting from a gross decrease of Rupees 1,09,574-0-3 and a gross increase of Rupees 27,430-0-6."

DECREASE.			
	RS.	A.	P.
Guntoor ...	17,702	11	1
Malabar ...	17,483	9	3
Coimbatore ...	14,512	4	0
Bellary ...	12,129	4	10
Salem ...	11,215	13	1
Cuddapah ...	10,004	11	0
Nellore ...	8,099	1	1
Trichinopoly...	6,866	15	3
North Arcot...	3,906	5	9
Tinnevely ...	2,895	4	6
Masulipatam...	1,712	10	8
Rajahmundry...	1,602	6	5
South Arcot...	865	5	1
Ganjam ...	577	10	3

"The decrease in the Districts noted in the margin, was owing to the demand of this item of revenue being less in this than in the year preceding which was occasioned by drought and famine and the consequent mortality among the Traders and Weavers."

"In Trichinopoly the decrease was merely nominal, it was caused by the transfer from this head to that of land revenue, of the grass tax which had been before levied under the denomination of Moturpha."

"The increase was in the Districts noted in the margin."

INCREASE.			
	RS.	A.	P.
Tanjore ...	19,799	14	7
Vizagapatam...	3,965	11	2
Chingleput ...	3,635	6	3
Canara ...	29	0	6

"In Tanjore it occurred from the Collection of House Tax, heretofore carried to the head of land revenue, having been transferred to this item. In Vizagapatam it arose from the Palcondah, &c., Estates having come under Aumany and in Chingleput partly from the settlement having been higher and partly from the collection of arrears of last year."

CHARGES.			
	RS.	A.	P.
Fusly 1242...	44,343	11	3
" 1243...	31,600	10	6
Decrease...	12,743	0	9

"In the charges under this head there was a net decrease of Rupees 12,743-0-9 resulting from a gross decrease of Rupees 13,216-5-1 and a gross increase of Rupees 473-4-4."

SALEM.			
	RS.	A.	P.
Fusly 1242...	24,328	14	5
" 1243...	12,431	15	10
Decrease...	11,896	14	7

"The decrease was chiefly in Salem occasioned by the amount of compensation paid in arrear to certain Mootahdars in this District in consideration of the resumption by Government of the Collection of Moturpha tax in their Mootahs, having been charged in Fusly 1242 which was not the case in Fusly 1243."

SAYER AND LAND CUSTOMS.			
	RS.	A.	P.
Fusly 1242...	38,29,974	12	0
" 1243...	37,50,054	9	9
Decrease...	79,920	2	3

"In the Collections on account of Land Customs there was a net decrease of Rupees 79,920-2-3 resulting from a gross decrease of Rupees 1,95,070-6-9 and a gross increase of Rupees 1,15,150-4-6."

DECREASE.			
	RS.	A.	P.
South Arcot ...	42,929	6	10
Madras ...	34,924	9	4
Guntoor ...	18,871	12	0
Trichinopoly ...	17,363	13	8
Coimbatore ...	16,521	15	8
Masulipatam...	16,039	5	2
Bellary ...	13,112	13	9
Nellore ...	12,741	11	1
Madura ...	11,264	13	9
Salem ...	6,395	9	11
Vizagapatam ...	3,320	1	11
Ganjam ...	1,584	5	8

"The decrease was in the Districts noted in the margin. Of these the Sayer was collected under Aumany in the Southern Division of Arcot, Madras and Guntoor in consequence of no adequate tenders for rents having been obtained. The decrease in the Southern Division of Arcot is attributed to the failure in the produce of Tobacco and Gingeley Oil Seeds, for want of rain in Fusly 1242 and to the diminution in the manufacture of piece goods."

"In Madras the decrease was occasioned by a falling off in the duty on Beetle, Tobacco and Piece Goods, a continuance of illicit practice in regard to Beetle and Tobacco is adduced as a cause of the decrease in the revenue from these sources, in the former the decrease was further caused by the various Beetle Plantations, not yielding sufficient produce owing to the Tanks which irrigate many of them not having received the adequate supply of water during the Monsoon. The falling off in the revenue from Piece Goods was owing to a diminished importation."

"In Guntoor the decrease in the Collections was owing to the want of produce and stagnation of trade arising from the mortality which prevailed in the District, the principal declension was in the Articles of Cloths, Tobacco, Snuff and Beetle leaf."

"In Trichinopoly the decrease occurred chiefly in Beetle and Tobacco Rents: In the former it was occasioned by the stop put to the Monopoly of the sale of this article, which the Renter contrived to establish to a certain extent in the preceding year, and in the latter, by the mark having been overstocked with Tobacco, the Renter of Conaud Talook in Fusly 1242, having induced the Merchants, to bring within the period of his rent, by agreeing to levy a reduced

"rate of duty, a quantity of this article equal to the consumption of the Town of Trichinopoly for six Months."

"In Coimbatore the decrease was owing to a very large balance due at the close of this Fusly, by the Cochin and Travancore Governments, on account of Tobacco supplied to them."

"In Masulipatam the decrease occurred both in the rented and Aumany portion of the District from the effects of the late unfavorable season, which affected the Tobacco and Beetle produce."

"In Bellary, Nellore, Madura and Salem, the decrease resulted partly from a diminution in the rents and partly from the failure of the Renters in consequence of the very unfavorable nature of the season."

"In Vizagapatam* and Ganjam† there was a decrease to the extent shewn in the margin, much difficulty having been experienced by the Collector in realizing the Kists from the Renters against whom there remained balances outstanding at the close of the year."

*3,320 1 11
†1,594 5 8

INCREASE.

	RS.	A.	P.
Chingleput ...	38,481	6	11
Tinnevelly ...	37,692	5	11
Rajahmundry...	12,923	0	0
North Arcot ...	9,654	8	2
Cuddapah ...	6,214	6	0
Canara ...	6,127	11	5
Tanjore ...	3,597	14	0
Malabar ...	459	0	1

"In Rajahmundry and Tanjore the increase is owing to the higher offers having been obtained in the current than for the past year. In the remaining Districts it was entirely occasioned by the collection of arrears."

CHARGES.

	RS.	A.	P.
Fusly 1242...	5,43,917	11	10
" 1243...	5,41,292	5	3
Decrease...	2,625	6	7

INCREASE.

	RS.	A.	P.
North Arcot...	26,620	11	11
Chingleput ...	12,975	3	6
Canara ...	12,123	11	0
Salem ...	9,434	11	11
Masulipatam...	1,466	1	8
Tanjore ...	1,391	4	11
Cuddapah ...	44	2	10

DECREASE.

	RS.	A.	P.
Madras ...	53,032	0	3
Tinnevelly ...	2,527	9	5
Madura ...	2,398	14	9
Coimbatore ...	2,336	2	3
Rajahmundry..	2,095	15	2
Bellary ...	1,592	11	8
South Arcot ...	781	0	11
Guntoor ...	760	10	0
Vizagapatam...	640	8	3
Trichinopoly ...	274	5	1
Nellore ...	127	6	7
Ganjam ...	75	14	0
Malabar ...	38	4	0

"The increase is in the Districts noted in the margin."

"In Chingleput, Canara, and the greater portion of the Northern Division of Arcot, the Sayer was managed under Aumany for want of adequate offers. The Aumany Collections in these Districts in Fusly 1243 exceed those of the preceding year."

"In the Charges there was a net decrease of Rupees 2,625-6-7 resulting from a gross increase of Rupees 64,055-15-9 and a gross decrease of Rupees 66,681-6-4."

"The increase is owing chiefly to the employment of Sibbendy for the management of Sayer Revenue under Aumany in the greater portion of the Northern Division of Arcot, Chingleput, Canara and the four Baramahl Talooks in Salem."

"A decrease in the Charges has occurred in the Districts noted in the margin. It occurred chiefly in Madras, Tinnevelly, and Rajahmundry, in consequence of less payments having been made on account of drawback. In Madura it is owing to the late Principal Collector's Commission not being charged for the full period of Fusly 1243. In Coimbatore the decrease occasioned by the abolition of Sayer Curnums."

	RS.	A.	P.
Total Charges...	5,41,292	5	3
Deduct Draw-back	2,39,408	10	0
	3,01,883	11	3

"The drawback included in the charges of Fusly 1243 under this head, amounts to Rupees 2,39,408-10-0 deducting this sum the charges of Collection amounts to Rupees 3,01,883-11-3."

	RS.	A.	P.
SEA CUSTOMS.			
Fusly 1242...	9,98,873	12	1
" 1243...	9,84,444	2	8
Decrease...	14,429	9	5

"In the collection of Sea Custom duties there was a net decrease of Rupees 14,429-9-5 resulting from a gross decrease of Rupees 50,246-14-4 and a gross increase of Rupees 35,817-4-11."

	RS.	A.	P.
DECREASE.			
Tanjore ...	11,642	1	1
Tinnevelly ...	8,603	7	7
Vizagapatam...	8,009	6	1
Nellore ...	6,330	14	9
South Arcot ...	6,799	14	0
Madras ...	6,108	11	0
Rajahmundry...	1,495	14	3
Guntoor ...	1,256	9	7

"The decrease was in the Districts noted in the margin."

"In Madras and Nellore the decrease in the collection of Sea Customs was chiefly occasioned by the suspension of all duty on Grain under the orders of Government until 31st January 1834."

"In Tanjore the decrease arose from a falling off in the import of Carr rice to Ceylon in consequence of the failure of that crop from a diminished importation of Beetle Nut and from a reduction in the Tariff price of that article."

"In Tinnevelly the decrease was owing to a diminished exportation of Chanks to Bengal, of Cotton to Madras and of Piece Goods to the Malabar Coast."

"In Vizagapatam the decrease is owing to the Imports and Exports being less in this than in the last year."

"In the Southern Division of Arcot the decrease is chiefly attributed to the diminished import of Beetle Nut and the export of Piece Goods."

INCREASE.

	RS.	A.	P.
Canara ...	19,046	9	3
Ganjam ...	11,896	5	3
Malabar ...	3,066	5	9
Madura ...	1,249	7	7
Masulipatam...	558	9	1

"The increase in the Districts noted in the margin has occurred from the increased Exports and Imports."

CHARGES.

	RS.	A.	P.
Fusly 1242...	4,55,469	11	4
" 1243...	3,93,280	14	2
Decrease...	62,188	13	2

"In the charges under this head there was a decrease of Rupees 62,188-13-2 arising from a gross decrease of Rupees 68,236-7-2 and a gross increase of Rupees 6,047-10-0."

DECREASE.

	RS.	A.	P.
Madras ...	47,071	7	3
Tanjore ...	12,827	15	5
Malabar ...	5,035	13	2
Ganjam ...	1,805	0	5
Tinnevelly ...	744	11	10
Masulipatam...	596	8	2
Rajahmundry..	134	6	1
Guntoor ...	20	8	10

"The decrease arose chiefly in Madras, Tanjore and Malabar. In the two former Districts it arose from less payments made on account of drawback and in Malabar from larger disbursements having been made in Fusly 1242 on account of drawback on Pepper exported to Great Britain which is not the case in the following year."

INCREASE.			
	RS.	A.	P.
South Arcot ...	3,116	6	1
Dindigul ...	1,691	8	11
Vizagapatam ...	776	10	2
Canara ...	359	3	0
Nellore ...	113	13	10

"The increase in the Districts noted in the margin was occasioned chiefly by the payments made on account of drawback being greater in this than in the preceding year."

Total Char-			
ges	RS.	A.	P.
Deduct ...	3,93,280	14	2
Drawback ...	2,29,738	2	11
	1,63,542	11	3

"The amount of charges in the Sea Custom Department after deducting drawback was Rupees 1,63,542-11-3."

SALT.			
	RS.	A.	P.
Fusly 1243 ...	43,09,285	6	11
" 1242 ...	35,14,136	15	3
Increase...	7,95,148	7	8

"In the revenue realized from the sale of Salt there was a gross increase of Rupees 8,09,832-6-6 and a gross decrease of Rupees 14,683-14-10 the result being a net increase of Rupees 7,95,148-7-8."

INCREASE.			
	RS.	A.	P.
Chingleput ...	1,86,016	0	5
Rajahmundry ...	1,63,353	6	2
Guntoor ...	1,37,279	0	2
Ganjam ...	78,234	0	0
Masulipatam...	55,310	9	0
Malabar ...	35,906	1	9
Canara ...	35,889	3	7
Nellore ...	30,115	12	1
Vizagapatam ..	26,166	0	5
Madras ...	25,634	13	5
Tanjore ...	23,305	11	5
South Arcot...	10,747	10	10
Tinnevelly	1,874	1	3

"The increase occurred in the Districts noted in the margin."

"In Chingleput, Rajahmundry, Southern Division of Arcot and

"Madras the increase was occasioned partly by an augmentation in

"the sales of Salt for home and inland consumption and partly by

"an increased exportation by Sea."

"In Masulipatam, Guntoor and Nellore, the increase has resulted chiefly from the improvement in the inland and home sales. In Fusly 1242 the Lambadies were prevented coming to the Cotaurs of these Districts for want of forage consequent on the drought which was not the case in Fusly 1243."

"In Ganjam the increase has occurred by the increased sale of Salt for home and inland consumption. In Fusly 1242 the home sales had much fallen off on account of the disturbances in the Kimmedy Zemindary, which deterred purchasers from coming to the pans for supplies. As tranquillity has now been restored in that part of the Country, the Salt Revenue has been proportionately improved."

"In Vizagapatam the increase is attributable to the result of the investigation conducted by the late Collector Mr. Mason into certain frauds in the sales of Salt in Fusly 1242, in which year also the Cholera prevailed at the period when the Lambadies usually frequent the Pans."

"In Malabar, Canara and Tinnevelly the increase was occasioned by the improvement in the sales for home and inland consumption, in consequence of the checks established to suppress illicit traffic in Salt."

"In Tanjore the increase is chiefly to be attributed to the increased sales of Salt owing to the return of those Merchants to the pans in this District who had for some years past, been induced to resort to the pans in the Madura District, by the larger measure they obtained there by the use of the Parrah which has now been entirely discontinued."

"The decrease was in the Districts noted in the margin. In Madura it was occasioned by illicit sales of the spontaneous Salt produced near the Southern Pans and in the Northern Division of Arcot by the want of forage which prevented the Lambadies and other purchasers of Salt from resorting to the Pans in such number as usual."

CHARGES.			
	RS.	A.	P.
Fusly 1243 ...	8,74,463	4	2
" 1242 ...	7,04,226	11	4
Increase...	1,70,236	8	10

"There was a gross increase in the Salt Charges of Rupees 2,11,664-13-7 and a gross decrease of Rupees 41,428-4-9 leaving a net increase of Rupees 1,70,236-8-10."

INCREASE.			
	RS.	A.	P.
Rajahmundry ...	1,08,074	6	6
Chingleput ...	70,712	3	7
Malabar ...	11,500	15	5
South Arcot ...	7,197	14	6
Madura ...	4,381	7	10
Madras ...	4,261	15	6
Vizagapatam ..	3,104	9	3
Tanjore ...	1,674	2	10
Tinnevelly ...	757	2	2

"The increase was in the Districts noted in the margin."

"In Chingleput, Rajahmundry, Southern Division of Arcot and Madras the increase in the charges was occasioned by an increased manufacture of Salt which was required for exportation by Sea. In the other Districts, it arose from the payments made to the Salt Manufacturers being greater in this than in the preceding year in consequence of the manufacture of a greater quantity."

"In Malabar the increase is attributable to a much larger quantity of Salt having been purchased in Fusly 1243 than in Fusly 1242; the Salt being purchased in that District on account of Government for the supply of the Monopoly."

"The decrease was in the Districts noted in the margin."

DECREASE.			
	RS.	A.	P.
Masulipatam ...	16,563	3	7
Guntoor ...	16,222	3	4
Ganjam ...	4,237	5	8
Nellore ...	2,898	6	2
Canara ...	1,502	10	11
North Arcot ...	4	7	1

"In Masulipatam the decrease in the charges is owing to a smaller quantity of Salt having been manufactured in Fusly 1243 in consequence of a large quantity remaining in store at the commencement of the year."

"In Guntoor and Ganjam it occurred in the Salt Manufacturer's share owing to a diminution in quantity manufactured."

"In Nellore the decrease arose from the extra charges being less in consequence of the exportation of Salt by Sea having fallen off in Fusly 1243 and from the amount paid to the Manufacturers having been less in consequence of the Salt not having been put into heaps of 20 Garces to the same extent as in Fusly 1242."

1242.			
	RS.	A.	P.
Total Charges ...	8,74,463	4	2
Deduct ...	4,84,195	12	0
	3,90,267	8	2
1242...	3,57,721	3	2

"Deducting the price paid to the Manufacturers, the charge for Compensation, and Advances, the real charge of management in this branch of revenue in Fusly 1243 was Rupees 3,00,267-8-2 which exceeds the real charges of Fusly 1242 in the sum of Rupees 32,546-5-0."

TOBACCO.			
	RS.	A.	P.
Fusly 1243...	9,01,876	11	2
" 1242...	8,73,126	10	4
Decrease...	28,750	0	10

"In the receipts from Tobacco Monopoly there appears a net increase of Rupees 28,750-0-10 resulting from a gross increase of Rupees 41,291-13-10 and a gross decrease of Rupees 12,541-13-0."

INCREASE.

	RS.	A.	P.
Canara ...	35,274	12	7
Coimbatore ...	6,017	1	3
	<u>41,291</u>	<u>13</u>	<u>10</u>

"The increase was in the Districts noted in the margin. In Canara it is owing to the Monopoly being managed under Aumany throughout the District in Fusly 1243 and in Coimbatore, to the amount value of Tobacco supplied to Malabar having been credited in Fusly 1243."

"The decrease in Malabar was occasioned by the sale of Tobacco

"not being favorable on account of its indifferent quality."

CHARGES.

	RS.	A.	P.
Fusly 1243 ...	3,11,539	4	2
" 1242 ...	2,60,691	8	10
Increase...	<u>50,897</u>	<u>11</u>	<u>4</u>

"In the amount of charges under this head there was a net increase of Rupees 50,897-11-4 resulting from a gross increase of Rupees 96,713-14-2 and a gross decrease of Rupees 45,816-2-10."

"The increase in Canara is owing to the purchase of Tobacco,

"in consequence of the Monopoly being managed under Aumany throughout the District, whereas it was partly rented in Fusly 1242."

"The decrease occurred in the Districts noted in the margin. In Coimbatore it arose from the Advances made for the purchase of Tobacco being in proportion to the estimated produce which was less in this in comparison with the preceding year and in Malabar it resulted from the charge for transporting Tobacco from Coimbatore to this District, debited in Fusly 1242 being for two years, whilst in Fusly 1243 it was only for one year."

"Deducting from the gross revenue brought to account within the Fusly the gross charges, the net profit to Government yielded by the Tobacco Monopoly in Fusly 1243 appears to amount to Rupees 5,90,287-7-0."

"Deducting from the charges the costs of Tobacco and recoverable Advances to the Cultivators, &c. the real charge of management in this branch of revenue in Fusly 1243 amounts to Rupees 46,490-0-4."

"In the Collections from Stamps there appears a net decrease of Rupees 20,775-7-6 arising from a gross decrease of Rupees 35,024-6-2 and a gross increase of Rupees 14,248-14-8."

"The decrease is in the Districts noted in the margin which was occasioned by the diminished sales of Stamp Papers of higher value for law suits."

INCREASE.

	RS.	A.	P.
Tinnevely ...	5,635	5	1
Cuddapah ...	2,812	4	3
Rajahmundry ..	2,749	7	8
Vizagapatam...	2,289	7	4
Malabar ...	705	1	4
S. C. Madras..	.7	5	0

"The increase in the Districts exhibited in the margin, arose chiefly in Tinnevely from an excess in the collection of penalty, &c. and of balances due by the Sayer Renters of Fusly 1242 on account of Rowannahs supplied to them. In the other Districts it occurred from the increased sale of Stamp Papers and Rowannahs."

CHARGES.

	RS.	A.	P.
Fusly 1242 ...	36,649	10	2
" 1243 ...	32,180	12	11
Decrease...	<u>4,468</u>	<u>13</u>	<u>3</u>

"The net revenue derived from the sale of Stamp Papers in the several Districts having been brought to account, the only charge that appears under this head is on account of the allowances of the Superintendent of Stamps and the pay of his Establishment, and falls below that of Fusly 1242 by Rupees 4,468-13-3 owing to a less purchase of Country Paper."

	RS.	A.	P.
Grand Total Receipts ...	4,57,59,306	12	7

REAL CHARGES.

Land Revenue ...	41,59,074	2	3
Abkarry ...	76,815	7	6
Sundry Farms &c. ...	11,875	7	4
Moturpha ...	31,600	10	6
Land Customs ...	3,01,883	11	3
Sea Customs ...	1,63,542	11	3
Salt ...	3,90,267	8	2
Tobacco ...	46,490	0	4
Stamps ...	32,180	12	11

52,13,730 7 6

Centage of Charges... 11 6 3

"Deducting from Rupees 88,88,438-5-4 the Grand Total of Charges of every description, those which are not properly Charges of Administration as noted under the several heads, the remaining Charges of Administration will be found to amount to Rupees 52,13,730-7-6 or 11-6-3 per cent. on the Grand Total of Receipts. It is to be observed that the whole of the Police Establishment is provided for in this charge."

REVENUE BOARD OFFICE,

FORT ST. GEORGE,

16th March 1835.

(Signed) R. T. PORTER,

Deputy Secretary.

We have the honor to be,

Right Honorable Sir,

Your most obedient humble servants,

(Signed) A. E. R. MACDONELL.

(,) T. V. STONHOUSE.

	RS.	A.	P.
Gross Collections ...	9,01,876	11	2
Gross Charges...	3,11,589	4	2
Net Profit ...	<u>5,90,287</u>	<u>7</u>	<u>0</u>

	RS.	A.	P.
Total Charges...	3,11,539	4	2
Deduct ...	2,65,099	3	10
	<u>46,490</u>	<u>0</u>	<u>4</u>

STAMPS.

	RS.	A.	P.
Fusly 1242 ...	3,67,750	5	8
" 1243 ...	3,46,974	14	2
Decrease...	<u>20,775</u>	<u>7</u>	<u>6</u>

DECREASE.

	RS.	A.	P.
North Arcot ...	6,542	15	9
Chingleput ...	4,001	12	7
Trichinopoly ...	4,061	13	7
Masulipatam ...	3,292	9	4
Madras ...	3,159	10	10
Nellore ...	2,964	9	7
Ganjam ...	2,465	9	3
Canara ...	2,073	4	1
Guntoor ...	1,844	8	6
Bellary ...	1,635	0	7
Tanjore ...	1,266	0	5
Salem ...	835	9	5
South Arcot ...	435	11	11
Coimbatore ...	341	14	7
Madura ...	13	3	9