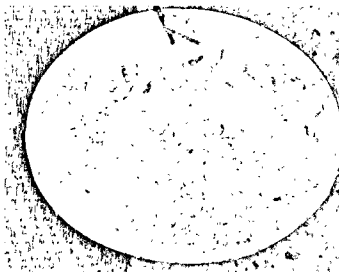


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Who I

General Report of Board
of Revenue 182-1831



General Report of the Board of Revenue, to the Honorable the Governor in Council, sent Home to the Honorable the Court of Directors, per Ship "_____", dated 11th February 1811.

To

THE HONORABLE SIR GEORGE H. BARLOW, BART., K. B.,

Governor in Council,

Fort Saint George.

HONORABLE SIR,

1. We have the honor to submit the Report of our Proceedings from the date of the last Despatch (10th January 1810) to the present date 11th February 1811.

2. The orders of Government required that the Report of our Proceedings should be brought down to the 31st December only, but advertent to the unexpected delay in the despatch of the ships, we have deemed it advisable to extend it to a later period.

From Mr. Secy. Gahagan, dated 17th, Cons., 22nd October 1810.

3. Supplementary to this Report, we shall have the honor of submitting in a few days a Report accompanied with the statements for Fusly 1219, and with other accounts explanatory of the state of the several branches of the Revenue in the several Provinces under this Presidency; the present Report will, according to the established practice, consist only of a recapitulation of the most material parts of our correspondence with Government since the date of the last despatch, omitting the detail of our voluminous correspondence with the Collectors, the recapitulation of which would be unusual and superfluous, if not impracticable.

GANJAM.

4. Under date the 23rd December 1809, the Right Honorable the Governor General in Council was pleased to transmit for our opinion copy of a letter with its enclosures from Major Evans late Superintendent of the Company's Stud at Ganjam.

From Mr. Gahagan, in Cons., 26th January 1810.

5. Advertent to the disappointment experienced by Major Evans in regard to the permanency of the establishment entrusted to his superintendence, as well as in regard to the expectation of his being placed in charge of the Stud at Poona on the abolition of the one at Ganjam, His Lordship in Council we were informed was disposed to give the subject of the renewal of the lease the fullest consideration; and we were accordingly desired to state, from all the information within our knowledge, the advantages already derived from the improvements alleged to have been made in the country, and whether they were calculated to afford a well-grounded expectation of permanent prosperity to the people, and ultimate advantage to the country.

6. We had the honor of replying to these orders in a letter to Government under date the 29th January. We observed that the great stress which was laid upon the importance to the Company's stud, of leaving the Superintendent's management and authority paramount, and unfettered in the lands which he held, for promoting the purposes of that institution, at the time of his assuming charge

1 A

செப்பனிருவதற் பெயர்
செப்பனிருவதற்காக எடுத்த
கொள்ளப்பட்ட நாள் 95
செப்பனிரு முடிந்த நாள் 95
சரிபார்க்கும்
மு. ரா. செ.
கைநெடுப்பம்
ஆராய்ச்சி
உ. ச. செ.
கைநெடுப்பம்

of them (and which had at a subsequent period, been insisted on by the local authority and admitted by Government, as constituting an obstacle to an investigation of village accounts, to ascertain fully the grounds of a large remission which was granted in 1804) had hitherto prevented us from obtaining that knowledge of the actual resources, of the lands, under the Superintendent of the stud and of their fluctuation during the period of his lease, which we might have acquired under a different management, and this circumstance precluded us from speaking as correctly as we wished, on the nature and extent of general improvements actually made on the existing advantage derived from them.

7. Without an examination of the village accounts for a series of years, a competent judgment upon the above point could not be formed, but, reasoning from the situation of the Estates in the vicinity, as well as the difficulty which had been experienced by Major Evans, in realizing the Revenue, and the balances which appeared by his statement to be outstanding, we thought an interference might be fairly drawn that whatever improvements might have been made, the period for their having their full effect on the resources of the country was not yet arrived.

8. We did not by these observations wish to throw any imputation on Major Evans's management, which we had reason to believe always combined a zeal for improvement with the most liberal and humane treatment of the ryots under him, but we thought it right to shew the grounds of our opinion that circumstances, had prevented hitherto any immediate advantage to the agricultural stock of the country from his exertions.

9. This observation we explained had no reference to the very extensive range of cocoanut plantations reared with such extreme care, and at so considerable an expense by Major Evans; these we conceived formed a substantive and valuable improvement to the land, but they were we remarked still in their infancy and too small a proportion of the trees sufficiently mature, to be considered as a source of immediate improvement to the Revenue; we stated however that they would doubtless become gradually productive, and hereafter we doubted not they would become a source of wealth to the community and to Government.

10. The introduction of Indigo Manufactories by Major Evans in different parts of the district, was also a measure which we contemplated with considerable satisfaction, and which we considered of encouragement; the decrease in the demand for grain, at the Southern Ports, whether owing to the increase of territory, or extension of cultivation, had we remarked so reduced the exportation of late years from the Northern districts, that we considered it to be an object extremely desirable, to establish a demand for another species of the produce of land, which might successfully employ the stock and labor of the ryots, and thereby afford an additional security for the land Revenue of the State; and in this point of view we considered the manufactories established by Major Evans, an improvement of the district, independently of the considerations of the employment of labor and circulation of money which the working them might occasion, and of the ultimate revenue from customs.

11. Having thus stated our opinion upon the improvements either actual, or eventual, connected with the lease about to expire of the Farms held by Major Evans, as specifically pointed out by the orders of Government before mentioned we conceived it to be our duty, and what his Lordship in Council wanted expect from us to give our general sentiments upon the subject of a renewal of the lease, in order to assist his Lordship in forming a decision upon Major Evans's application, and for this purpose we considered it necessary to advert to the correspondence which took place between Government and the Board of Revenue at the time when the lands were first placed under his management.

12. Early in the year 1800, upon a representation by Major Evans of the necessity importance of a tract of land being appropriated for the use of the stud, Government we observed were pleased to order that in the disposal of the Havelly lands which were then about to be divided into Estates a ridge of high land between Munsurcottah and the River of Ganjam should be reserved for the purpose. Upon discovering afterwards that the claims of the Superintendent, in order to accomplish the purposes he had in view, extended to a much larger tract of land than the first supposed, comprising all the Munsurcottah Purgannah and the greater part of Terrista Government acquainted the Board that although they thought serious objections existed against placing a tract of territory under the exclusive charge of the Superintendent, they were satisfied, from the circumstances which had been represented to them, that it was of material importance to the success of that Institution, that he should have the best practicable means of providing for the support of the stud, and therefore directed that the several villages included in the limits pointed out by the Superintendent should be immediately transferred to his management.

From Government, dated 14th February 1801.
In Cons., 19th do. do.
From Government, dated 12th June.
To the S. C. in Cons., 16th June.
To Government, 7th July do.
From the S. C. in Cons., 7th July.
From Government, 24th August, to the S. C. in Cons., 1st September do.

13. Upon the same principle the lands which he then managed were, afterwards converted into a farm on a lease for ten years; at a subsequent period, it was conceived expedient for promoting the purposes of the stud, to annex a tract of country, of nearly six times the value of the original rent, to the farm of the Superintendent namely the purgannahs of Itchapoor and Poobacondah.

14. The considerations upon which these resolutions were adopted no longer we observed existed since the stud had been abolished. Major Evans's claim to a renewal of his lease for a time he had specified must we remarked rest upon the title which the Right Honorable the Governor General in Council might consider him to have established by the expenses had incurred in attempting improvements to the country, by his neglect of his private interest in his zealous attention to the public trust committed to him, and by the public advantage which might be expected to result from the farm being continued under him.

15. What weight the two former considerations were entitled to, it would we remarked, for his Lordship in Council to determine; we considered it to be our province and therefore confined ourselves to consider in a financial point of view the proposal of Major Evans.

16. In order to pronounce with certainty upon the eligibility of the proposed rent we remarked that it would be desirable to examine the accounts of the country for a series of years and such we observed would be the process pursued in ordinary occasions for assessing a jumma in this instance it might not be conceived be deemed indispensably necessary. We had already stated, our opinion, that, from the circumstances which had come to our knowledge, we did not consider any improvement had taken place in the cultivation which would justify a material immediate increase of Revenue, at the same time there were considerations which induced us to recommend some modification of the existing jumma, which the great extent of the proposed lease and the ample expected benefit from the cocoanut trees and other advantages fully reconciled with the most liberal attention to the interest of Major Evans.

17. The jumma of Munsurcottah and Terrista, first farmed to Major Evans, although fixed (after a deduction for charges of 8 per cent) on the highest Revenue of the three years then immediately preceding; was observed considerably below the valuation made by the Committee circuit, and although the then Board of Revenue expressed their opinion that any immediate

increase of Revenue from the estate, was of a secondary consideration to the object of ensuring the success of the stud (which sentiment was repeated by the special commission in recommending the lease to be granted *Itchapore* and *Poobacondah*) the tenor of their letters we observed evidently implied their opinion of the Revenue being susceptible of improvement.

To Government, 7th July 1802.
In Special Commission in Cons., 7th July 1802.

18. In the statements of Revenue upon which the jummah of *Munsurcottah* and *Terristaun* was calculated, no specific mention, of salt, was made, and the arrack, and *Moturpha* in the former mootah were we remarked stated at Rupees 525, only; whereas the Abkary alone, we had reason to believe, amounted to nearly Rupees 4,000, which Major Evans had enjoyed to the present time, as he did also the salt till the end of 1806, when upon a reference from the Collector he resigned charge of the salt pans, but declined relinquishing the Abkary, as he considered the retaining it as essential to the proper management of the establishment then under his charge.

19. Any remission which Major Evans might claim, for the short time he was deprived of the salt Revenue; as it would be calculated at the former inferior value and with the monopoly price, could we thought be hardly worth consideration, as even under the monopoly the produce of the *Munsurcottah* salt pans was very trifling; but, under existing circumstances, upon an eventual renewal of the lease, we were of opinion that a resumption of the Salt, Abkary, and personal, and, professional taxes (as excluded from the rights of permanent proprietors) might in justice be made without any decrease in the jummah paid by Major Evans; this sacrifice could we remarked hardly be considered to equal the increase that might have been expected from his late management and certainly not adequate to the important advantages which he might expect from the future tenure.

20. The jummah of the *Itchapore* and *Poobacondah* Purgunnahs had been fixed upon a consideration, of an average of 13 years; gross collections of the settlement of the then current year (Fusly 1211,) and of the estimated value in perpetuity; but then, we observed, besides an allowance of 8 per cent for charges, Rupees 6,223 were deducted on account of Salt, Sayer, and Abkary, although it appeared that these heads, had in some parts of the average been already excluded; under this consideration we were of opinion that, a fair ground was established, for excluding from a renewed cowle all personal and professional taxes which item was not excluded in the first instance as were the others above noticed. This measure we recommended not so much for the increase of Revenue as for the sake of establishing an uniformity in the mode of management, and to facilitate any plan which might be adopted of improving that branch of Revenue.

21. We proceeded to state that if his Lordship in Council should adopt the resolution of acceding to Major Evans's request for a renewal of his lease, and of our recommendation for the jummah should be adopted the land Revenue from his farm as follows:—

	RS.	A.	P.
For <i>Itchapore</i> and <i>Poobacondah</i> ...	79,959	0	0
„ <i>Munsurcottah</i> and <i>Terristaun</i> ...	13,982	0	0
in all Rupees...	93,941	0	0

a settlement which we were decidedly of opinion might be concluded without any sacrifice of the interests of Government, and yet with a fair prospect of affording progressive but ample remuneration to the zealous and meritorious exertions of Major Evans; by the produce of future improvement which would ultimately revert to the State, at the same time the general collec-

tion of the district would we remarked be increased by the resumption of Abkary &c. the amount of which, from want of documents, we were unable to state.

22. In preparing a cowle for Major Evans we considered it to be of the greatest importance that he should be made amenable in his dealings with the inhabitants of the district farmed to him, as well as in all his transactions with the Cutcherry, to the Zillah Court, and the regular gradations of appeal from it, and in other respects liable to the general condition prescribed to the proprietors of land, during the continuance of his lease.

23. The cowle we observed should also clearly provide for the relinquishment to Government at the termination of the lease, of all the plantations, buildings, &c., which might hereafter formed upon the estate. This we thought should be expressly declared to be one of the conditions upon which the renewal of the lease was founded.

24. We were also of opinion that a clause should be inserted in the cowle, to prevent any undue claims on account of balances against the ryots at the termination of the lease, to which the resumption of the cowle might be embarrassed.

25. We observed that amongst his items of expenditure, Major Evans had noticed a item of 89,842 Rupees on account of balances due by the ryots; this we remarked was probably the accumulation of several years we observed that when balances are outstanding for an considerable length of time against the inhabitants, it must be inferred that they have not the means of discharging them; because if they had, the means existed of enforcing payment; thus it must in short be inferred that they had paid as much as their means allowed and that the balance was occasioned either by an over assessment in the first instance or by the occurrence of bad seasons, in either case we observed they had fair claims to remission, and would receive remission from the Government under such circumstances.

26. We conceived therefore that it would be extremely improper and unreasonable, to admit indefinite claims on the part of a renter on account of balances outstanding at the termination of his lease. We remarked that the occurrence of balances is a circumstance to which a renters must lay their account; that some, are unavoidable such for instance, as are occasioned by the death or desertion of ryots, and that where this is not the cause of balances, it must before remarked be inferred that as much had been drawn from the ryots as they were enabled to pay.

27. We therefore, recommended that in the cowle proposed to be granted to Major Evans a clause should be inserted to the following effect: viz., that no claim whatever should be preferred at the termination of the lease to any indemnification from Government on account of balances which might be then outstanding; but that all such balances should be relinquished with the exception of such bona fide balances as might have accrued within a period not exceeding two or three years preceding the termination of the lease; and that the recovery of such balances should not rest with Government or its officers, but be left entirely to the late renter to be effected at his discretion in the regular course of law.

28. In a letter from the Secretary to Government in the Revenue Department under date the 14th February, we had the honor to receive the orders of the Governor General in Council in reply to our communication above recited.

29. His Lordship in Council we were informed was satisfied, from the general view which we had taken of the improvements which had been effected by Major Evans in the districts leased to him, that a continuation of the lease might be granted to him for the further period solicited without the sacrifice of the public interests, and with a fair prospect of ultimate advantage as well to the inhabitants as to the Company.

30. Although circumstances had hitherto precluded a minute investigation into village accounts with a view of fully ascertaining the extent of the actual resources of the lands under the existing system, in comparison with what they might have been under a different mode of management, his Lordship in Council was of opinion that these resources were in a progressive state of improvement, and that there was reason to conclude that they would derive substantial benefit from the operation of those measures which had been, and were proposed to be pursued for the extension and improvement of agriculture and manufactures.

31. His Lordship in Council was therefore pleased to resolve that the lease of the lands held by Major Evans should be continued to him for the further period of twenty years commencing on the 1st of July 1810, the day on which the cowle for the Purgunnahs of Munsurcottah and Terristaun would expire, and including the unexpired term of the cowle for the Purgunnahs of Poobacondah and Itchapora.

32. In determining the amount of rent to be paid for these lands, and the conditions under which they should be held, his Lordship in Council we were informed had taken into due consideration the various restrictions and modifications proposed by us to be introduced into the renewed lease; and entirely concurring in opinion with us on the propriety of adopting them had caused them to be inserted accordingly, fixing the annual rent of the estates at the sum recommended by us of Arcot Rupees (93,941) ninety-three thousand nine hundred and forty-one, exclusive of all other sources of Revenue reserved as the entire right of Government agreeably to Regulation XXV of A. D. 1802.

33. His Lordship in Council was accordingly pleased to transmit to us a cowle to be delivered to Major Evans directing us at the same time to take from him a corresponding muchilka.

34. It would, perhaps, have been more regular if the exchange of the cowle and muchilka had taken place in the Collector's Cutcherry; but as Major Evans was desirous of getting possession of the cowle as soon as possible we allowed the exchange to take place at the Presidency. Having delivered the cowle to Major Evans he executed a similar muchilka which was transmitted to the Collector with directions to take a copy of it as a record for his office and to return the original to us.

35. Under date the 16th August last the Collector in Ganjam reported to us the death of Major Henry Evans stating at the same time that with a view to the security of the Revenue and the advantage of the country he intended to take temporary charge of the purgunnahs which had been rented to that officer.

36. It appeared to us that in assuming charge of a country which shortly before had been granted on lease for 20 years the Collector would exceed the limits of his duty and thereby incur an unnecessary responsibility, more particularly as he had reported to us that all arrears had been paid up by Major Evans and as he had merely expressed his intention of adopting the measure adverted to, we lost no time in communicating to him our opinion and accordingly under date the 27th August directed him to allow the farm, in common with all other property belonging to the estate to be taken charge of by such person as might from motives of friendship or from regular appointment administer to it.

37. By a letter from the Secretary to Government in the Revenue Department under date the 25th August, subsequently received by us, we learnt that the Collector had communicated his intention abovementioned to Government and we were informed that the measure proposed by him had met with their approbation.

38. Soon afterwards under date the 5th September the Honorable the Governor Council was pleased to transmit to us copy of a letter addressed Lieutenant Colonel Fletcher and desired that the Collector in Ganjam might be instructed to make over to that officer the stud of which he reported having assumed temporary charge.

39. In acknowledging, under date the 15th September last, the receipt of the two letters from Government before mentioned and reporting that orders had been issued to the Collector in Ganjam to deliver charge of the stud Lieutenant Colonel Fletcher. We communicated the instructions abovementioned which previous to the receipt of the orders of Government on the subject had been despatched by us to the Collector with regard to the proposed assumption of the farm of Major Evans.

40. The orders of Government in reply to this communication were transmitted to us by Mr. Secretary Gahagan under date the 18th September.

41. The Honorable the Governor in Council was pleased to acquaint us that in approving the measures pursued by the Collector in Zillah Ganjam regarding the temporary charge of the country leased to the late Major Evans, it was not in his contemplation to assume the farm, but to provide for its better security.

42. We were informed that although the rent due to the Government from the late lessor might have been fully discharged prior to his demise, the Governor in Council was still of opinion that until some person legally authorized should appear, to administer to the estate the general superintendence might more safely be entrusted to the hands of the Collector, than left to the care of native servants.

43. With reference to this subject the Honorable the Governor in Council was pleased to transmit to us copy of a farther communication received from the Collector, from the information contained in which, and such farther information as we might have obtained, we were directed to be guided accordingly.

44. The temporary assumption of charge of the farm having thus been approved of by Government and the Collector having also in a letter of the 11th September reported that his former statement regarding the payment of the old balance was incorrect and that a sum of Rupees 3,206-14 was still outstanding against it, we informed him under date the 27th September last that we relinquished the objections which we at first entertained against that measure.

45. We have to add that the Farm was recently delivered over to the charge of Mr. Charles Dick, the person appointed thereto by the Executors of the late Major Evans.

VIZAGAPATAM.

46. Under date the 14th February 1810 the Right Honorable the Governor General in Council was pleased to transmit to us a copy of a Petition forwarded by the Judge in the Zilla of Vizagapatam and filed in the Udalur that Zilla against the Collector, by Boobily Venkatakrishnamaharajam for the recovery of two villages of which the Petitioner stated that he had been unjustly dispossessed.

47. It was the desire of his Lordship in Council that we should submit a Report upon the circumstances set forth in the Petition, previously to his complying with the Judge's request.

for instructions on the plaint in question, because it appeared from the statement of the Petitioner himself that the cause had already been decided by competent authority, and consequently could not be entertained by the Zilla Court under the prohibitory Section X Regulation II A. D. 1802.

48. His Lordship in Council was pleased to call our attention to the orders of Government communicated to us in a letter of the 27th September 1809, relative to the consideration of the claim of Raja Row Venkata Rauze to be put in possession of the Zemindary of Boobily, and to desire that our report thereupon might be submitted to Government.

To the Chief Secretary to Government, in Diary Cons., date the 8th March last.
12th March 1810.

49. With these instructions we had the honor to comply under
50. Upon the subject of the Petition forwarded by the Judge of Vizagapatam from Boobily Venkataistnamah, we begged leave to state the following circumstances for the information of the Right Honorable the Governor General in Council.

51. Venkataistnamah we remarked was, as he stated a protege of Venkata Rungah Row the late Zemindar of Boobily, and for some years his principal Manager. Upon the death of the Zemindar in the end of 1801, an alleged Will was produced nominating an adopted child, as heir to the Zemindary, and also particularly noticing the gift of Venkataistnamah of the two villages mentioned in his Petition.

52. As many circumstances concurred at the time to render it probable that the Will was a forgery, which was afterwards proved, we did not consider ourselves justified in confirming a gift of Circar land mentioned therein, the legality of which under any circumstances we were not prepared to recognize, and we accordingly called upon the Collector to resume the villages and demand an account of the produce.

To Mr. Webb, 25th.
In Diary Cons., 28th February 1802.

53. This order was subsequently repeated, but as on a further investigation, it was satisfactorily proved that the deed of gift, was a measure entirely distinct from the fabrication of the Will, and was a voluntary Act of the late Zemindar on the occasion of Venkataistnamah's marriage, as a reward for long, and faithful services we thought fit to relax in some measure from our former orders, and acquainted the Collector that "we did not think it proper to select from various instances of alienation the case of Vencataistnamah so recommended but left it to future cognizance," and the Collector was therefore desired to allow him to enjoy his Mocausah, as before, together with the produce which had been attached.

54. Notwithstanding this indulgent treatment on our part it appeared from a subsequent report of the Collector that Venkataistnamah had joined the party of the widow of the late Zemindar, who had assembled a body of peons and others in arms against the Company's authority, and had disregarded his repeated orders for separating from them, a line of conduct which in the opinion of the Collector merited a forfeiture of all claims, on the favour of Government.

To Mr. Alexander, 6th.
In Diary Cons., 10th January 1803.

55. We concurred in the reasoning of the Collector upon this occasion, and directed him to resume the Mocausah Villages and to add them to the other lands of the Zemindary which was accordingly done, and they had since been conferred with them in a permanent tenure to Roydaph Runga Row.

56. Under the foregoing circumstances we trusted that the Governor General in Council would concur with us in opinion, that the resumption of the Villages (the right of alienating which, certainly did not rest with the Zemindar) took place under an authority perfectly competent, and that the claim of Venkataistnamah was therefore inadmissible according to the provisions of Section X Regulation II A. D. 1802.

57. We took the same opportunity of acknowledging and replying to Mr. Secretary Gahagan's letter of the 27th September, respecting the claim of Row Vencataroydoo to the Boobily Zemindary to which our attention was again called in the orders of Government before recited.

58. The circumstances that took place at the period of establishing Royadaph Runga Row in the Boobily Zemindary, were we remarked of such recent date and underwent such minute discussion that we were not a little surprised at the pretensions urged by Row Vencataroydoo in his Petition, which from his former assertions extant on the Records of our office were we observed without a shadow of foundation.

59. Had Vencataroydoo at the time of the late Zemindar's death possessed a right to the succession, or even the means of plausibly fabricating such a claim, it was in our opinion impossible to suppose that he would have failed to assert it, possessed as he was of the principal influence and force in the district, and indeed while the Board of Revenue in recommending the accession of Royadaph Runga Row, confessed that they did it, from motives of policy, although they considered the Zemindary has escheated to Government, there was we conceived little doubt that it would have been attended to.

To Government, dated 14th September 1802.
In Cons., 13th do. do.
Para 13 and 14.

60. So far from this being the case his most strenuous endeavours had been solely directed, to prove by Genealogical deductions, the legitimacy of the claims of the present Zemindar his eldest brother's son, which certainly in every point of view, according to the General Order of succession must we observed supersede those of the uncle Vencataroydoo, but doubtful of the success of this plea, he had endeavoured to strengthen it by an assertion of the adoption of his nephew by Vencata Runga Row the late Zemindar as would appear from the copies of his correspondence with the Collector which we had the honor to transmit to Government with our address under notice.

61. Should any corroboration of these circumstances be considered necessary to invalidate the claims brought forward by Vencataroydoo, it might we remarked be derived from his own reasoning, for although, the instances enumerated by him of persons holding Zemindaries in the name of their children, or nephews, were correctly quoted, not one of them we remarked, was applicable to his case inasmuch, as none of those persons received sunnuds of Dewan or Manager, whereas Vencataroydoo, accepted a formal deed from the Collector appointing him Manager, and binding him, to make the collections, and to furnish accounts for the present Zemindar, circumstances, altogether incompatible with his possession of the Zemindary in his own right.

62. To the report above recited we did not receive any reply. We conclude therefore that it was deemed satisfactory.

To Government, in Cons., 27th September 1810.
From Mr. Churchill, 25th.
In Cons., 4th June.
To Mr. Churchill, 4th.
In Diary Cons., 7th June.
From Mr. Churchill, 30th June.
In Cons., 16th July.
To Mr. Churchill, 16th.
In Cons., 16th July.
From Mr. Churchill, 13th.
In Cons., 24th September 1810.

63. Under date the 27th September last we had the honor to submit for the consideration of Government the correspondence noted in the margin, which had taken place with the Collector of the Zillah of Vizagapatam on the subject of the balances due from the Zemindar of Vizianagram, and a proposed plan for affording relief to that Zemindar by the temporary suspension of a portion of his Jummah, and its gradual realization with the revenues of the three years next ensuing.

64. Such an arrangement we observed could of course not be decided upon by us, and we deemed it our duty to enter into some explanation of the reasons that had induced us so far to countenance it, as to recommend it to the consideration of Government, while we were aware that it involved a deviation from the regular course of proceeding established by the Regulations for the realization of the revenues.

65. We thought it unnecessary to advert to the former state of the Vizianagram family, or to recapitulate any remuneration of services rendered by them to the Company in the infancy of their possession of the Northern Circars; these subjects we remarked had already been sufficiently discussed, and we were prepared to admit that, no services (if such ever were performed by the ancestors of the Zemindar) could form any ground of justification or indulgence for the breach of his existing engagements the attention which we felt inclined to pay to his petition for indulgence, arose we observed from very different considerations and such as applied to himself individually.

66. The measure of restoring the present Zemindar in 1794 after the death of his father in open hostility to the Company's Government had, we observed been no doubt more dictated by motives of clemency and benevolence than of policy; whatever had been the errors or crimes of the former Zemindar, it was considered that his death with that of a great number of his relations, friends and adherents had so far expiated them as to justify the restoration of the son then an infant to a great part of the former possessions of his family.

67. As however the military operations both previous and subsequent to the death of the Zemindar had occasioned a considerable expense to Government, it was considered a fair stipulation that some re-imbursement on this account, should precede the placing the present Zemindar in possession of the country, and accordingly, the sum of four lacs of Rupees, was demanded, and paid down before the cawle of Government was issued in his favor.

68. In the state of poverty and distress to which the Zemindar was reduced at the time of his restoration to his country the above condition was calculated virtually to defeat the benevolent intentions of Government in his favor; the effect of it however might doubtless have been surmounted, from the intrinsic value of the resources of his country, if those resources had been carefully managed under the immediate superintendence of the officers of Government, but it was we observed much to be regretted that a very different line of conduct was adopted, and that while repeated settlements were made in the name of the present Zemindar, the country was managed solely by successive Dewans until about the year 1802, when he was considered competent to attend to his own affairs and then the country was delivered over to him incumbered by a debt which arose principally from the stipulated payment before mentioned and which had been allowed to accumulate under the improvident administration of persons, who had rather encouraged, than suppressed the habits of shew and extravagance which the education of the young Zemindar had given rise to.

69. From that time we observed these habits, which it would be perhaps harsh too rigorously to punish, and the imprudent purchase of Havelly Estates which the Zemindar found himself incompetent to manage with advantage had tended to increase his embarrassments, and in addition to these circumstances, the adverse season of Fusly 1216, and the extraordinary fall in the price of grain during the last year had reduced him to that distress that we conceived the sale of the whole of his landed property must take place and perhaps be inadequate to extricate him from his difficulties unless the Honorable the Governor in Council should be pleased to extend to him the relief he solicited.

70. The above considerations we observed furnished the motives which induced us to

address, the Honorable the Governor in Council and to propose, an arrangement, which, although not according exactly with the letter of the Regulations for realizing the Revenue of Government was we conceived consonant with the intention of the Government that put the Zemindar in possession of the country, and we thought it right to add that we should not have proposed the plan if we had not learnt from the Collector that the Zemindar had disposed of all his last purchased estates, which proved a losing concern to him, and had otherwise so contracted and regulated his expenses as to bid fair, if the solicited indulgence were granted to him, to become an independent and substantial landholder under Government.

71. The sum that it was proposed to allow to lie over for the present and to be recovered in the next three years was we remarked considerable, being no less than Rupees 3,50,000; but we were of opinion, that a less indulgence could hardly have the effect of any material relief to the Zemindar, and with the securities which the Collector had obtained we did not apprehend that there was the smallest ground for alarm on the score of any ultimate loss to Government from acceding to the arrangement.

72. There had existed a small balance against the Zemindar of Pagodas 10,677, arising from his claim to quit-rent from the looms and houses of the Company's weavers, and which sum had been allowed to lie over until the cause should be decided which was ultimately carried against the Zemindar, and this we had agreed at the recommendation of Mr. Thomas Oakes, when he was Acting Collector, to receive by monthly instalments, but this we observed was done without any reference to the probability of a claim to further indulgence, the necessity of this arrangement would we remarked be superseded if the Honorable the Governor in Council should be pleased to sanction what we recommended, and we stated that in this case we should call upon the Collector to enforce immediate payment of the old balance for which he held an obligation of the Zemindar, and which would reduce his debt to the exact sum before mentioned and recommended by us for gradual liquidation.

73. The periods proposed for recovering the balance, were as follow: in Fusly 1220, Arcot Rupees 50,000 in addition to the current jummah; in Fusly 1221 Arcot Rupees 1,50,000 and in Fusly 1222, Arcot Rupees 1,50,000 and we remarked that if the Governor in Council should deem it expedient to afford the relief solicited we saw nothing to object to in those instalments; the country being so fairly assessed as to be always responsible for its own jummah, and the personal securities taken by the Collector as well as the jewels deposited by the Zemindar being fully equal to cover the temporary extra demand.

74. The orders of Government in reply to our address above recited were communicated to us in a letter from the Secretary to Government under date the 13th October last. We were informed that the Honorable the Governor in Council was concerned to observe that the arrears still due amounted to so considerable a sum as Rupees 5,21,639-8-8; and that the only means of obtaining the entire liquidation of this large amount, without loss to Government, should be found to exist in a departure from those fundamental principles established for the realization of the public revenues.

75. The Governor in Council however was unwilling to withhold his consent to the extension of the indulgence solicited by Narrain Rauze, and confidently trusted that the relief afforded would be duly appreciated by the Zemindar, and produce the salutary effect of able and economical management in the affairs of his Zemindary.

76. The Honorable the Governor in Council was accordingly pleased to resolve that, no

immediate payment of the old balance of Rupees 37,371, in addition to the reduction already made to the extent of Rupees 1,71,639-8-8 as reported by the Collector, the remaining sum of Rupees 3,50,000 should lie over, to be recovered with the current jumma, in the manner proposed in our address, for which purpose the Governor in Council directed that final orders should be issued to the Collector.

77. In communicating to the Collector the authority of Government for this arrangement we took occasion to animadvert on the constant backwardness which Narrain Rauze had manifested in fulfilling his engagements, desiring the Collector to impress on his mind the necessity of reform, and to acquaint him candidly in the name of the Board that this was the last indulgence which he must expect and that any future failure would be followed up by a strict enforcement of the regulations.

To the Chief Secretary to Government, in Diary Cons., 15th November 1810.
From Mr. Churchill, 29th October.
In Cons., 12th November 1810.

78. In a letter to the Chief Secretary to Government under date the 12th November last, we had the honor to submit for the information of the Honorable the Governor in Council, a letter from the Collector in the Zillah of Vizagapatam, in answer to a letter of instructions from us regarding the recovery of an arrear outstanding against the Zemindaries of Golcondah and Madagole respectively.

79. As it was desirable to avoid, if possible, the extremity of offering the Golcondah Zemindary for sale; even if it were likely that a purchaser would be found (which was not at all probable) we had informed Mr. Churchill that we should defer issuing any orders on that subject, in the hope that the arrangement adverted to in his letter abovementioned might lead to some satisfactory result; but with respect to the Madagole Zemindary, the reasons which suggested a departure from the strict letter of the Regulations, existed by no means in equal force, neither had the Zemindar the same plea for irregularity in the fulfilment of his engagements as the Zemindar of Golcondah, the last mentioned country having for some time past been the scene of disturbance and confusion.

80. We had accordingly communicated to Mr. Churchill our resolution that the Madagole Zemindary should be offered for sale. We had left to him to fix the day of sale and had recommended that before he proceeded to publish the usual advertisement, he should concert with the Magistrate the measures proper to be adopted for securing the peace of the Zemindary.

81. We had suggested to Mr. Churchill with reference to the observation contained in the 4th para of his letter abovementioned that if a charge could be preferred against the Zemindar, and if, at the same time, there should be a reasonable prospect of being enabled to effect the seizure of his person, this course of proceeding would, in our opinion be advisable; but if there should not appear to be sufficient grounds for preferring a charge against the Zemindar, or if (though a charge were preferred) the prospect of effecting his seizure should be precarious, in that case Mr. Churchill had been directed to pursue the ordinary course of proceeding, by advertizing the Zemindary for sale after having taken such measures as might be thought expedient for protecting the country and supporting the future proprietor in the event of the sale taking effect.

82. The annual jumma, of the Madagole Zemindary is 10,000 Pagodas, of which Pagodas 3,864 was the amount then due exclusive of a former balance of 2,285 Pagodas for the liquidation of which by instalments we had consented to an arrangement which proved ineffectual; and as we were more and more persuaded of the inexpediency of compromising the power and authority of Government we trusted that the instructions which had been issued on this occasion would be approved.

83. We were informed in reply that on the subject of the balances outstanding against the Zemindar of Golcondah, and the reasons which had induced us to postpone issuing orders for the attachment of the estate, in due course of the rules prescribed by the Regulations to be enforced against revenue defaulters, the Honorable the Governor in Council would reserve his opinion, until we should have reported for his information the result of the arrangement adverted to by the Collector for the liquidation of the arrears in question. In the meantime, the Honorable the Governor in Council was pleased to transmit to us a copy of a letter and enclosure received from the Magistrate, containing propositions connected with that arrangement; and desired that we would state our sentiments fully on the compatibility of such stipulations with reference to the actual state of affairs in the country.

84. As the arrangement concluded with the Zemindar of Madagole for the adjustment of a former balance due from him had become abortive, the recovery of this, as well as the amount of arrear due from him on account of the kists of the late Fusly, by any other than the ordinary course of proceeding in such instances appearing to be so decidedly impracticable, the Governor in Council fully approved the instructions which had been issued to the Collector for advertising the Zemindary for sale; and was clearly of opinion that compromising the rights of the Government with persons of this description tended only to confirm them the more in habits of resistance to its authority.

85. In compliance with these orders we had the honor to acquaint Government in a letter to the Chief Secretary of the 3rd December that the Collector had already communicated to us the arrangement which he had entered into for a temporary rent of the Golcondah Zemindary, and we submitted for the information of the Honorable the Governor in Council his letter on the subject, with copy of our orders in reply, which would we remarked sufficiently explain our sentiments with regard to the arrangement.

86. We observed that we had already had occasion to bring to the notice of the Governor in Council the deranged state of the Golcondah Zemindary which, superadded to its natural wildness, was such as to preclude all hopes of obtaining anything from the sale of it if put up to auction and to render a latitude necessary for the Collector to adopt whatever means appeared to him best for securing the public Revenue and the peace of the country.

87. The same state of affairs we observed still existed, and every endeavour on the part of the Collector to effect any arrangement for the liquidation of the arrears by means of the Zemindar lately in possession, having failed, it became advisable to adopt any plan that offered a prospect of allaying the disturbances that had for so long disturbed that part of the country and at the same time of securing the Company's Revenue; with this view we felt disposed to recommend the confirmation by Government of the temporary rent of the country to Dawarapilly Appiah, notwithstanding the apparent inadequacy of the terms he offered.

88. We had however we remarked, in communicating our resolutions to the Collector noticed the lowness of the rent, and directed him to modify the terms either, by stipulating for a progressive increase in the two last years or making the cowle only annual; but considering the risk and loss which the existing disturbances must have occasioned, and still gave rise to, and the importance, under such circumstances, of securing a Revenue somewhat more than the Company's jumma we had no hesitation in recommending the rent, even on the proposed

terms, rather than any less defined mode of management, as being better calculated to restore peace and order to the Zemindary, and more secure for the Company.

89. The jumma of Golcondah we observed was only 10,000 Rupees or Pagodas 2,857; and though the balance due was no less than a whole year's jumma, the rent which had been entered into would we observed insure its recovery, even should no better terms be obtained under our instructions.

90. The orders of Government in reply to our communication above noticed were transmitted to us in a letter from the Secretary to Government under date the 12th December.

91. The Governor in Council we were informed had fully considered the arrangements proposed for the temporary rent of the Zemindary of Golcondah to Davarapilly Appiah, and advertent to the deranged state of affairs in that district, the hopeless expectation of procuring any satisfactory terms from Kristniah Booputy either for the liquidation of the arrears, or for the security of the future Revenue the Honorable the Governor in Council was pleased to confirm the conditions tendered by Appiah, and directed that he should be publicly proclaimed the renter of Golcondah without further loss of time.

92. As Kristniah Booputy had become a Revenue defaulter to the extent of the whole year's jumma, allowing him to exercise the rights of a proprietor of land any longer, it was remarked, would be the means of increasing rather than allaying the disturbances of the country, and would virtually defeat the advantages expected to be derived by the proposed arrangement: the security of his person appeared to be a measure of absolute necessity; the Governor in Council approved therefore the instructions communicated by us to the Collector, and acquainted us that he would direct the Magistrate to take immediate steps for effecting this object.

93. With respect to the ulterior propositions of the renter, as stated in the Collector's letter to the Magistrate, of the 7th November, the Governor in Council was pleased to observe that we had not offered our sentiments as desired. The object we were informed of the reference to us under date the 24th November last was to ascertain how far the stipulations stated by Davarapilly Appiah might under particular circumstances be conceded to him, as the renter: on further consideration however, the Governor in Council did not consider it expedient, or even necessary that any specific agreements on the part of the Collector to the effect of those stipulations should be entered into, because the preservation of the peace of the district by the Magistrate and officers under him was implied of course, and the urgency of employing troops must consequently be left to his judgment.

94. The third and fourth articles appeared to the Governor in Council to be equally unnecessary. The renter it was observed needed no authority for defending himself against insurgents, and as ammunition was easily procurable on his part, there appeared to be no reason for supplying him on the part of Government.

95. With respect to the fifth article, the Governor in Council was of opinion that an acquiescence in the arrangement for which it stipulated would be prejudicial to the renter himself. The minor claimant was in point of fact a prisoner under charge of the Magistrate, the allowing him to be placed under the renter would it was remarked be an indirect acknowledgment of his claims; and the renter would be considered as the agent of this family, yet to answer for the disturbances which had been excited, rather than the immediate lessee of Government.

96. The Governor in Council observed the notice we had taken of the inadequacy of the amount of rent offered by Appiah, and the directions which we had issued regarding a progressive increase of the jumma, or a restriction in the period of the cowle, neither of these objects appeared to the Governor in Council as likely to be attainable without considerable reluctance on the side of Appiah, and he was therefore of opinion that it would be preferable to confirm the terms as they stood and directed us to apprise the Collector of the confirmation of Government which has been done accordingly.

97. Subsequently to the period of closing this report, some further correspondence has passed with regard to the Zemindaries of Golcondah and Madagole. The balance which was outstanding against the latter Zemindary, we are happy to observe has been wholly realized.

RAJAHMUNDRY.

98. Under date the 23rd August last we had the honor to submit for the information of Government a letter with its enclosures from the Collector in Rajahmundry respecting the dangerous designs of Nursimha Deo the Zemindar of Polaveram.

99. This Zemindary had been placed under attachment for arrears and there was very little prospect that the amount would be paid by the Zemindar, or be liquidated by the proceeds of the intended sale.

100. The Zemindary therefore we thought it probable would not only be sold, but the Zemindar would be subject to imprisonment for the balance which we had every reason to expect would remain unliquidated after the sale of the Zemindary.

101. Nursimha Deo was aware of the evils which impended over him, and it was confidently supposed was about to have recourse to those violent measures which his deceased brother and predecessor, Mungaputty Deo, and himself had already practiced with, we were sorry to say, a degree of success which must naturally encourage him to repeat them.

102. We considered it unnecessary to recall to recollection the very great loss of Revenue and serious mischief which the rebellion of Mungaputty Deo had occasioned; but we deemed it necessary to point out that Nursimha Deo was placed in circumstances nearly similar to those which produced the rebellion of Mungaputty Deo.

103. Mungaputty Deo failed in his kists, refused to come to the Catcherry; no other means appeared of adjusting the balance due to Government and the future management of the country than the taking possession of it by a military force. Mungaputty Deo resisted and maintained an open rebellion for many years which produced great loss of Revenue, considerable expense, destruction of the officers and troops employed, and some diminution of the authority of Government.

104. The present Zemindar we observed, was a man of a notoriously bad character, he had passed the greater part of his life in the hills among his rebellious relations, or in prison in the fort of Masulipatam, and he entertained that hostility against the Company's Government which such a life must necessarily have engendered.

105. If he did not obtain a transfer of the Zemindary from its last possessor by raising disturbances we conceived that there was no doubt but that he excited the disturbances which preceded his obtaining it, and there was almost as little doubt that he would renew a course of proceeding to which he most probably attributed his acquisition of power, with a view to regain it.

106. His character, his former confinement, the example of his brother Mungaputty Deo, his desperate circumstances rendered him dangerous, and there was we thought every reason to fear that the criminal intentions which the Tanadar's address enclosed in Mr. Long's letter attributed to him would produce the mischief which the Magistrate and Collector both seem to expect, unless timely measures were adopted to avert the danger.

107. There was nothing which we more anxiously deprecated than a renewal of those disturbances, of the miserable consequences of which our records furnish such ample evidence; and we thought that the detention of Nursimha Deo unless he gave good security for his peaceable behaviour was indispensable to the preservation of the peace of the country and consequently the security of the Revenue.

108. It appeared that the Magistrate was equally apprehensive of the danger to be expected from the flight of Nursimha Deo and the renewal of the disturbances, but was at the same time apprehensive of exceeding the limits of his authority.

109. We imagined that a charge might be preferred against Nursimha Deo grounded either upon former criminal facts, to which he was supposed to have been accessory, or upon his present criminal intentions so far at least as to justify the Magistrate in detaining his person until he should give security to keep the peace, or until circumstances might alter the aspect of affairs.

110. We proposed to furnish such instructions to Mr. Long as appeared calculated to effect the object in view, but we considered the subject to be of that importance that it was incumbent upon us to represent the danger to Government with the view that the Magistrate might also be furnished with such instructions as might be deemed necessary.

111. Mr. Long had transmitted to us copy of a letter from the Magistrate on the subject, from which it appeared that the Magistrate had represented the matter through the Secretary to Government in the Judicial Department. We nevertheless considered it to be our duty to remind the Honorable the Governor in Council of the mischief and consequent loss of Revenue which the rebellions of the Polaveram Zemindars for many years continually produced, and to communicate our apprehensions that unless a proper course of proceeding were adopted by the Police the recurrence of similar evils might be anticipated.

To Mr. Long, dated 23rd.
In Cons., 23rd August 1810.

112. A copy of the letter which we proposed to address to the Collector, was at the same time submitted by us for the information of the Honorable the Governor in Council.

113. By a letter from the Secretary to Government in the Revenue Department in reply to our communication above mentioned, we were informed that the Honorable the Governor in Council was concerned to find that the Zemindar of Polaveram Nursimha Deo, had so completely failed in his engagements as to render necessary the attachment of his entire Zemindary, and that little prospect existed of the amount of arrears due being liquidated by him, or that even the proceeds of the sale would be sufficient to discharge the balance. And it was still more to be regretted that there was reason for believing that the pursuance of the ordinary course of the laws towards Nursimha Deo, as a Revenue defaulter, would be attended by a rebellious opposition to the authority of Government.

114. Under such circumstances the Governor in Council was decidedly of opinion that immediate measures should be taken for the eventual peace of the country, and concurred with us in the necessity of the detention of his person unless he should furnish ample security for his peaceable behaviour.

115. For this purpose the Governor in Council, we were informed, had issued orders to the Magistrate of the Zillah, and had also transmitted to him a copy of the representation made by the Tanadar of Polaveram to be deposed to on oath, the allegations contained in which were considered fully sufficient to warrant the adoption of the measures which we had proposed, even if other proofs had been wanting of the flagitious conduct of Nursimha Deo.

116. The Honorable the Governor in Council approved the draft of the letter which we proposed transmitting to the Collector a copy of which, we were informed, had been furnished to the Magistrate for his information.

117. Immediately on receipt of these orders we forwarded to the Collector in Rajahmundry the letter which had been approved of by Government and soon afterwards, under date 23th September last, we had the satisfaction to transmit to the Chief Secretary to Government for the information of the Honorable the Governor in Council a letter just then received from the Collector communicating the intelligence (which we observed it was probable that Government might have already received through the Magistrate) of the seizure of Nursimha Deo Zemindar of Polaveram.

118. In consequence of this intelligence we stated that we had appointed a day for the sale of the two remaining Purgunnahs of which that Zemindary was at the time composed.

119. The Honorable the Governor in Council in reply informed us that he was well pleased to learn that the apprehensions entertained for the peace of the district of Polaveram had been removed by the timely seizure of Nursimha Deo, the Zemindar, and that measures had been taken for the sale of the two remaining Purgunnahs of his Zemindary in liquidation of the arrears of Revenue due from him.

120. Under date the 12th November last we had the honor to submit to the Honorable the Governor in Council a letter from the Collector in the Zillah of Rajahmundry, reporting that the two remaining Purgunnahs which composed the Polaveram Zemindary, had produced on sale a sum nearly equal to the balance (including interest and charges) which was outstanding against the late Zemindar, Nursimha Deo.

121. It appeared that the elder Apparow had offered within a very small sum the amount for which these Purgunnahs had been sold, and we thought that it might perhaps have been better had he become the purchaser; but as we were not aware of any positive objection against the persons whose offers were the highest we stated that we had necessarily been induced to confirm the sale.

122. There was little doubt, we apprehended, that means would be found for the discharge of the small sum still outstanding against the late proprietor, in which case we remarked one of the grounds for continuing him in confinement would be removed, at the same time we scarcely doubted that there would appear to be sufficient cause for not allowing him to be at large, unless he should give satisfactory security for his peaceable conduct.

123. The Honorable the Governor in Council in reply observed with satisfaction, that the sale of the two remaining Purgunnahs of the Polaveram Zemindary had nearly liquidated the balance against Nursimha Deo; and we were informed that so soon as the whole should be realized, the Governor in Council would take into consideration the measures which it might be necessary

to adopt regarding the further confinement of his person; with a view to the preservation of the peace of the country.

124. Under date the 11th December, the Honorable the Governor in Council was pleased to refer for our consideration a letter from the Magistrate in the Zillah of Masulipatam and desired that we would state whether from any information within our knowledge regarding the disturbances alluded to in that letter it might not be advisable to remove Nursimha Deo to some other place of confinement, more remote from his former Zemindary.

125. In obedience to these directions we stated, in a letter to the Chief Secretary to Government under date the 17th December, that we had not received any official communication from the Collector relative to the disturbances prevailing in Polaveram, but that we apprehended that these disturbances might be referred to a cause distinct from that to which they are imputed by the Magistrate.

126. It had we observed been the policy of the Zemindars of Polaveram, as of other Hill Zemindars, to make extensive grants of land in Kuttupuddy to their followers, in this manner we remarked nearly all the lands of the Kusbah Polaveram and several other villages had been disposed of; but as these alienations were of no legal force, as the lands were liable for their due proportion of the public assessment, and as the persons who had succeeded to the late Zemindar might probably be disposed to exercise the right of resumption, we conceived it evident that the persons holding the lands in question had a direct interest in espousing the cause of their late master.

127. But although the disturbances which prevailed might be reasonably ascribed to this independently of any other cause, it could not we observed be disputed that personal communication with the late Zemindar might tend very materially to aggravate them; and as we were not aware of any objection to the proposed removal of the late Zemindar to a further distance from his late Zemindary we considered it advisable that the suggestion should be adopted.

128. We have understood that Nursimha Deo has in consequence been removed to Chingleput.

129. Under date the 25th October 1810 we had the honor to lay before the Honorable the Governor in Council a letter then recently received from the Collector in the Zillah of Rajahmundry, submitting an arrangement for the liquidation of the balance outstanding against the Peddapore Zemindary, without having recourse to a sale of the lands as had been determined.

130. It would we observed be in the recollection of the Honorable the Governor in Council that the Zemindary of Peddapore, with the five purchased mootahs appertaining to it, was delivered over at the commencement of Fusly 1811 to Sri Vutsavoy Lutchmanarsiah (widow of the former Zemindar) to whom the right to the Zemindary had been adjudged by a decree of the Zillah Court; it was understood that an appeal would take place from at least that part of the decree which adjudged to Lutchmanarsiah the right of adoption in prejudice to the next legal heir, and it was our opinion that, pending the appeal, the interests of all parties, of the Sirkar, of the country, and of the family, would be best promoted by retaining the Zemindary under management. As however the Raunee was anxious to have possession; as she proffered security for the liquidation of the balance, and as the Collector, ap

parently averse from the responsibility of so extensive a charge, strongly recommended the measure, it had been ultimately decided that she should be put in possession.

From Mr. Long, 5th.
In Cons., 14th June.
From do. 15th.
In Cons., 25th do.
From do. 15th do. 25th do.
To do. 30th June.
In Diary Cons., 2nd July.
From do. 30th June.
In Cons., 12th July.
To do. 12th.
In Cons., 12th July.
From do. 11th.
In Cons., 20th August.
To do. 20th.
In Diary do. 23rd do.
Advertisement, 20th August.
In Diary Cons., 23rd do.
From Mr. Long, 4th.
In Cons., 13th September.
To do. 14th.
In Diary Cons., 17th do.
Advertisement 14th.
In Diary Cons., 17th do.
From Mr. Long, 14th.
In Cons., 23rd August.
From do. 24th August.
In Cons., 3rd September.
To do. 15th.
In Diary Cons., 17th do.
From do. 14th.
In Cons., 27th do.
To do. 30th September.
In Diary Cons., 1st October.
From do. 21st September.
In Cons., 1st October.
To do. 1st October.
In Diary Cons., 4th do.

131. At the close of the Fusly 1819 although the previous balance had been intermediately discharged, a much larger balance of current Revenue had occurred, and as we were satisfied of the inexpediency of pursuing a system of compromise which we were persuaded would terminate in disappointment, we determined that the Regulations should take their course. We considered it unnecessary to recite any part of our correspondence with the Collector; it would we observed be sufficient to state that the five purchased Mutahs of Moorary, Capavaram, Ragudnapuram, Nangumpulle and Doddaputlah were advertised under date the 21st August to be sold on the 22nd September last; and that the Zemindary of Peddapore was formed into nineteen Mutahs or sub-divisions, eighteen of which were advertised under date the 14th September to be sold on the 12th October 1810.

132. The adjustment of some points connected with the formation of the sub-divisions of Peddapore had rendered it necessary to postpone the intended sale of these lands for a few days, meanwhile, on the day originally fixed for the sale, the arrangement explained in the letter submitted with our address under consideration was proposed to the Collector by the parties concerned; the intended sale of the purchased Mutahs had we remarked been previously relinquished in consequence of the arrear outstanding against them having been discharged.

133. It appeared that a Razinamah had been filed by the litigant parties before the Court of appeal, the conditions of which were, that one of the Mutahs (Cottaum) should be made over to, and registered in the name of Jugganaut Rauze the next legal heir; that a tract of country of which the permanent assessment was to amount to Madras Pagodas 30,000 should be the absolute and exclusive property of Lutchmanarsiah, disposable at her pleasure; and that the rest of the Zemindary should be enjoyed by her during life only, to revert, at her death, to Jugganaut Rauze.

134. We remarked that this agreement, in so far as it seemed well calculated to compose the differences which had agitated the respective parties, and which had operated to prevent the fulfilment of the public engagements, was doubtless satisfactory, and it would have been liable to no objection on our part had it been accompanied with an arrangement for the immediate discharge of the public balance, the arrangement however which had been proposed provided for the immediate discharge of a sum of Pagodas 57,143 only; a further sum of Pagodas 77,836, to be paid along with the six first kists, and the remainder, Pagodas 28,744 (for which it appeared there was the security of a deposit of jewels) to be paid with the three last kists of Fusly 1220.

135. The acceptance or rejection of these terms we remarked was a question for the determination of the Honorable the Governor in Council, the considerations which arose in favor of accepting them were such as did not in our opinion require to be particularly explained; the breaking up of an extensive and long established Zemindary must we observed affect the interests of many and the prejudices of more; on the other hand, it was we remarked unquestionably desirable, in many respects, that the regular course of proceeding laid down by the Regulations should be pursued. Compromise we were satisfied was attended with much immediate inconvenience, and often, if not generally proved in the end unavailing. In the present case, every preparatory arrangement had been completed and from the apparent fairness of the permanent assessment, we had reason to conclude that the sale of the lands, if not obstructed by any combination, would produce a premium more than adequate to the discharge of existing demands.

136. We acknowledged also that if other considerations were laid aside, we should be disposed to regard the separation of so large a zemindary into several distinct estates as a very desirable event, but upon the whole we apprehended that it would appear to be more consistent with a liberal policy of our Government to shew forbearance towards a family of distinction like that of Peddapore, where, as in the present case, no material public detriment seemed likely to ensue.

137. With respect to the terms, however, there was one condition which we remarked could by no means be admitted, although the Collector appeared to regard it as a matter of no consequence. It was required by the proposed renters that their cowles should so far receive the sanction of the Collector, as to secure them in the rent, as long as they continued to fulfil their engagements. The Collector we observed should have known that it was not for Government to look to the renters but solely to the Zemindar in possession; if the latter failed, attachment must take place, and eventually sale, whether the renters individually may have been punctual or otherwise.

138. We observed that if the Honorable the Governor in Council should be disposed to accede to the proposed arrangement, with the exception of the condition above stated, we should consider it to be expedient on communicating the same to the Collector, to direct that if the relinquishment of this condition were not consented to, the sale of the lands should immediately commence.

139. The orders of Government on this subject were communicated to us by the Secretary to Government in the Revenue Department under date the 2nd November.

140. We were informed that the Honorable the Governor in Council fully expected, that the arrangements recommended by us for the liquidation of the balances formerly outstanding against Peddapore, and which received his confirmation under date the 8th September 1809 in the confidence of their sufficiency, would have rendered a further appeal to the indulgence of Government unnecessary.

141. It was therefore with a proportionate degree of surprise that the Governor in Council observed the failure of the Zemindar in the fulfilment of engagements, voluntarily rendered by herself, to the extent of nearly the whole amount of the current revenue of the late Fusly.

142. Adverting to the arrangement proposed for the discharge of the balance which had accrued, amounting to the sum of Star Pagodas 1,03,123, in addition to the Revenue of the

See Enclosure A. Abstract
Statement of proposed sub-divi-
sions in letter to Government
dated 25th.
In Cons., 25th October 1810.

current Fusly, the Governor in Council, from the experience already gained, was disposed to doubt its successful accomplishment; in consideration however of the opinion which we had offered upon the subject, the Governor in Council was pleased to accede to our proposition, in entire concurrence with us that the Zemindar alone should be held responsible for any future failure.

143. The Governor in Council accordingly authorized us to conclude the terms proposed to be entered into with the Zemindar, with the exception of the conditional confirmation of the cowles of the Renters on the part of the Collector, and trusted that the forbearance which had been so repeatedly shown to this family might have the effect of inducing a suitable return in the punctual performance of its engagements.

To the Chief Secretary to
Government, in Diary Cons.,
6th December 1810.
Copy of letter to Mr. Long, 6th.
In Diary Cons., 8th Novem-
ber 1810.
From Mr. Long, 26th No-
vember.
In Cons., 3rd December 1810.

144. In a letter to the Chief Secretary to Government under date the 3rd December we transmitted for the information of the Honorable the Governor in Council, a copy of the orders which had been despatched to the Collector in the Zillah of Rajahmundry, on receipt of the communication above recited, and also a letter received from the Collector in reply.

145. The purport of this communication was, in consequence of the discharge of the first stipulated instalment of Pagodas 57,143, and of the relinquishment of the objectionable condition demanded by the Renters, the Zemindary of Peddapore had been released from attachment, which we were informed in reply was satisfactory to the Honorable the Governor in Council, who trusted that the same punctuality would be observed in fulfilling the remaining conditions.

MASULIPATAM.

146. Under date the 20th March last, was transmitted to us by desire of the Governor General in Council copy of a letter and enclosures from Roostoom Jah otherwise called Koottubul Moolk and we were directed to submit our opinion upon the nature of the claims of that person in general and in particular respecting the advance of Madras Pagodas 10,678-17-46 on account of the Zemindar of Charnahal as stated in his letter.

To Government, in Cons.,
19th April 1810.

147. To this reference we replied under date the 19th April.

148. The Board of Revenue we observed had under date the 11th August 1803, stated to Government the case of Koottub-ul Moolk in so favorable a point of view that his claim was admitted and information thereof was conveyed to the Board in a letter from the Secretary to Government under date the 29th October following. To these letters we begged leave to refer.

149. The Board, we observed had accordingly issued instructions to the Collector at Masulipatam to arrange with Koottub-ul Moolk for the discharge of the debt thus admitted. Koottub-ul Moolk, having thus got the claim admitted, preferred a second demand for a sum which constituted one of the items of the claim which was now referred to us, the Board we perceived had in their letter to Government under date 28th April 1804 (in which the amount and mode of payment of the "first claim was arranged) noticed "a further sum stated to have been lent on a bond bearing "date 18th October 1804 of Pagodas 10,678-17-46, this being the first information we had received of such payment having been made by Koottub-ul Moolk we called on the Collector

Vide General Report dated
5th October 1804 para 9 to 98.
To Mr. Cazalet 14th.
In Diary Cons., 16th Febru-
ary 1804.
To Mr. Smith 20th.
In Diary Cons., 22nd March
1804.

"for a particular explanation respecting it. We likewise applied to the Accountant General for a statement of the balance due from Charmahul on Shobanadri Row's appointment, and the dates and amount of each payment until its complete liquidation, and we had the honor to lay before your Lordship in Council account current of the Zemindary according to the books at the station and at the Presidency. These so widely differ, that we are not able from them to form any judgment, whether the additional sum of Pagodas 10,678-17-46 was really paid into the Company's Treasury, as part of the balance due by Shobanadri Row at the time of his appointment of Zemindar of Charmahul, but as the claim was never until now brought forward by him and is not supported by substantial documents, we are of opinion that it should, for the present at least, be rejected: we have therefore deducted the amount from the statement furnished by Kootub-ul Moolk leaving his demand as follows":—

"Amount of bond dated 15th June 1794 M. Pagodas.	42,000	0	0
"Interest on do. at the rate of 10 per cent to 31st December 1803.	40,075	0	0
Total...	82,075	0	0

"The proposition transmitted by Mr. Cazalet is that the above sum be discharged in ten years according to the yearly and monthly instalments entered in statement No. 1."

150. By the quotation above recited from the Board's letter of the 28th April 1804, it appeared that the second claim had not been investigated although, we remarked, it would be found that the bond and payment upon which it was founded was intimately connected with, and in fact formed part of the sum the receipt of which by the Company induced Government to admit the first claim and pay Kootub-ul Moolk Madras Pagodas 82,075-0-0.

151. We considered it to be much to be lamented not only that this second claim, but that all the demands of Kootub-ul Moolk in the Charmahul Zemindary had not been investigated and settled and an acquittance taken from him before that large sum of money was paid him on account of the first claim. It appeared, we remarked, that no sooner had Government admitted his first demand and thereby acknowledged their liability to indemnify him for the losses he had sustained by the transaction relative to the kist of Charmahul than he put in the second for Pagodas 10,678-17-40 and he had now brought forward a third for Pagodas 14,768-9-10, being the amount stated by Kootub-ul Moolk as paid by him as Revenue to the Company and Tuckkavi to the inhabitants over and above the net collections during his management in Fusly 1204.

152. There might we remarked be other claims upon the Company of this nature to a very great amount still unsettled in the sirkars, and until the fullest enquiry had taken place it was we conceived extremely imprudent to admit it as a principle that obsolete demands, depending on transaction involved in obscurity and attended with circumstances of intrigue, should be complied with. In the present case, it appeared that the claim already admitted by Government was so connected with, and the sums paid to the Company, which afforded grounds for that claim, so mingled with, the payment upon which the present claim was founded that they could not be separately considered.

153. It appeared that although Shobanadri Row gave a bond for Pagodas 42,000-0-0 to Kootub-ul Moolk and although Government had admitted and paid the amount of this bond, the Zemindar received only Pagodas 12,000 in specie, the rest was paid in certificates upon the exchange of which the Zemindar lost Pagodas 7,500-0-0. It moreover appeared that of this sum of Pagodas 42,000 only Pagodas 33,628-5-33 were actually paid into the Company's Treasury that the discount abovementioned and a small sum of Pagodas 871-30-47 reservedly the Zemindar's consti-

From Mr. Cazalet, 7th.
In Cons., 15th March 1104.

tuted the remainder. It moreover appeared that the proceeds of the first loan paid into the Company's Treasury consisted of two payments—one in June 1794 of Pagodas 27,940-5-33, the second of Pagodas 5,688-0-0, not until the month of November following, thus making the total Pagodas 33,628-5-33.

154. It appeared that in the interval between these two payments another loan was negotiated when Kootub-ul Moolk further advanced to the Zemindar certificates to the amount of Pagodas 10,678-17-46 the discount on which amounted to Pagodas 2,669-22-31, the amount reserved by the Zemindar to Pagodas 8-31-15 and the actual payment to the Treasury to Pagodas 8,000-0-0. This payment appeared by the books at Masulipatam to have taken place on the 28th October 1794. Hence, we remarked, it resulted that Shobanadri Row tendered two bonds to Kootub-ul Moolk for the sum of Pagodas 52,676-17-46 but that he received in specie only Pagodas 12,000; that the loss by discount on the certificates issued for the remainder was Pagodas 10,169-22-31, that the amount reserved by the Zemindar was Pagodas 880-25-62 and that the amount actually paid into the Company's Treasury on account of the bond for Pagodas 42,000-0-0 was only Pagodas 33,628-5-33 in two Pagodas in June and November 1794; that the amount actually paid into the Treasury on account of the second bond for Pagodas 10,678-17-46 on which the demand under notice was founded was only Pagodas 8,000-0-0 and that the whole payment on account of the two bonds was only Pagodas 41,628-5-53.

155. It appeared that these payments had been irregular, and rather sums brought to account as circumstances dictated than regular remittances of Revenue. It also appeared that the Chief's Dubash Setia was to have kept Pagodas 10,000-0-0 of the first payment as a bribe, but that he afterwards brought part of it to account as Revenue. The sum of Pagodas 5,688-0-0 brought to account on the 14th November appeared an item of this nature and to have been transferred from Setia's pocket to the public Treasury upon Mr. Gardener's removal from office. It appeared uncertain who ultimately got the profit on the certificates, but at the conclusion of the War with Tippoo they were discharged in Company's bond.

156. It might, we thought, be necessary to mention that the certificates were granted to Kootub-ul Moolk and his creditors in lieu of the pension which the necessities of the state rendered it necessary to pay by certificates. It would, we conceived, be very hard that the Company should now make up a loss by discount on certificates the full amount of the principle of which they had already discharged. It moreover appeared that the whole transaction between the Zemindar and Kootub-ul Moolk was unknown to Government: not only contrary to their orders and intentions, but contrary to the sense by which their orders and intentions were generally construed and understood. One of the reasons assigned by Kootub-ul Moolk himself for renting in the names of his dependants was that it was thought that it might be considered improper for a person in his situation to have such a concern.

157. When all the mysterious and improper circumstances which attended this transaction were considered, it would, we conceived hardly appear that Government was bound to make good to Kootub-ul Moolk all that the Zemindar tendered his bond for; and the Board of Revenue, we remarked, in their reply to Mr. Wrangham's letter on this subject dated 20th February 1795 appeared to have held this opinion where they said "that they did not think it advisable to afford Kootub-ul Moolk any promise of interference for the discharge of the sums lent to the Zemindar." Kootub-ul Moolk we conceived had at most no claim on the Company for more than what he took care should be actually carried to their Treasury and it appeared that of the 42,000 Pagodas for which the Zemindar tendered his first bond the Dubash Setia was to have got Pagodas 10,000 as a bribe—very probably, we remarked, with the knowledge, if not the tacit consent, of Kootub-ul Moolk.

Vide Enclosures in Mr.
Wrangham's letter 7th Febru-
ary.
In Cons., 16th do 1795.

158. Although the guarantee of the Chief in Council, such as it was, might, we remarked, in some measure be considered to oblige the Company to indemnify Kootub-ul Moolk, at least to give him every assistance to recover from the Zemindary, it did not, we observed, oblige them, either as Debtor, or as the Ruler of the country, to make good losses which resulted from the corruption of the parties concerned, or from the well known risk attending all transactions of this nature.

159. It appeared to us that Kootub-ul Moolk had in equity no just ground of demand for the amount of loss by discount, although the necessities of the Zemindar forced him to give a bond for the amount of the certificates as if they were ready cash, and the ardent desire of Kootub-ul Moolk to have a share in the Revenue Administration with his faith in Setiah and Mr. Gardener induced him to risk so much upon no better security. It would we observed be perhaps found that the Certificates were at the time worth no more than the Zemindar got, either to Kootub-ul Moolk or the Zemindar; if they were, the Zemindar would, it might be inferred, have sold them at a less discount. The bond of the Zemindar in which the Certificates were considered as ready money was, we suppose meant to cover the great risk by a proportionate advantage, the considering as ready money certificates upon which there was a loss by discount or 25 per cent was, we observed, in reality an usurious bonus from which under all the circumstances of the case we conceived it was probable that the Courts would relieve the Zemindar and still more probably the Company.

160. The circumstances of this second claim having been so long withheld and so adroitly preferred, just after the Board had recommended, and Government had admitted the first demand expressly on the grounds of Kootub-ul Moolk having paid the money into the Treasury gave rise to suspicion, and contributed to the opinion which we were inclined to form on this case, that were all the circumstances of the transaction minutely investigated the claim upon the Company could not be substantiated.

161. That Kootub-ul Moolk looked to the Zemindar, not to the Company any further than for general protection and assistance, appeared from several circumstances. The Zemindar's cowle was for three years only, but Kootub-ul Moolk's rent from the Zemindar was for 5 and the Zemindar gave him a special agreement on this account, promising at the expiration of the three years to intercede with the Company that the lease of Kootub-ul Moolk might endure to the stipulated period. The Zemindar also gave up 2 Jagheer villages in perpetuity to Kootub-ul Moolk in consideration of the aid he had afforded.

162. But the chief reason to suppose that Kootub-ul Moolk looked to the local officers and the Zemindar for payment was the consciousness he must have felt that he had engaged in a transaction which the Government could not countenance. The whole circumstances under which the transaction was concluded shewed that Government would have disapproved of it and that all the parties knew that Government would have disapproved of it. Kootub-ul Moolk therefore we remarked acted with his eyes open, and must have know the risk attending the transaction, for Government were not obliged to make good a loss which might ensue from a transaction of which they had no knowledge and which he engaged in knowing that they would disapprove of.

163. It might indeed, we remarked, be urged that the Company were bound to make good the loss which Kootub-ul Moolk sustained by the interference of Mr. Wranghams, at a time when he admitted that there were no complaints against him, and that he was neither in arrears or likely to fall in arrears to the Company.

164. In the common transactions of life in countries regularly governed, this we observed would certainly be a very strong argument in favor of the claim of Kootub-ul Moolk, upon the Company; but when the frequent changes of administration, the well-known risk of a Revenue concern, the total absence of Judicial redress in these concerns in the Northern Circars, the frequent instances of individual ruin which arose from similar transactions, the numerous claims which might be brought forward of a similar nature. When all the circumstances of intrigue, of bribery, of ambition on the part of Kootub-ul Moolk and exigency of the Zemindar, of the consciousness of all the parties concerned that this transaction was unknown to Government, and must be contrary to their orders and principles—when all these circumstances were considered we hardly thought that Kootub-ul Moolk had claims upon the Company for any redress. Upon the grounds however of special favor and indulgence Government, we remarked had already paid him Madras Pagodas 42,000-0-0 with interest thereon at 10 per cent but it would, we observed, appear from what we had stated that the true amount of the whole payments to the Treasury on account of the proceeds of the loans from Kootub-ul Moolk was only 41,628-5-33, viz:

In June 1794	...	...	...	...	27,940	5	33
In October 1794	...	...	...	...	8,000	0	0
In November 1794 a refunded bribe	...	...	...	...	5,688	0	0

Madras Pagodas ...41,628 5 33

so that it appeared that more had been paid than was actually due on account of the bond.

165. Respecting the other new claim of Pagodas 39,874-42-65 being the amount principal and interest paid into the Treasury as Revenue and advanced to the Ryots as Tuckavi over and above the collections of Fusly 1204, we thought that Kootub-ul Moolk ought to have preferred this claim before. It was now, we observed, impossible to ascertain the collections and disbursements made by Kootub-ul Moolk's people when in charge of the district, could such an investigation possibly take place, it would, most likely, we thought, be found that they collected at least as much as they paid; but such investigation could not now be made, as the claim had lain so long dormant that it had become obsolete. As the admission of such a claim would open the door to demands and claims regarding the Revenue of the Northern Circars ever since they came under the Company's Government, we recommended that it should be rejected and that Kootub-ul Moolk should be informed that, in consequence of the peculiar hardships of the case, Government had as a matter of special favor and indulgence compensated him for the losses originally stated by him to have occurred, from Mr. Wrangham's interference with the rent of Charmahul, but that they were not disposed to receive further obsolete claims which such indulgence had encouraged him to prefer; that it appeared that too much had already been paid to him but if he were dissatisfied with this decision he might complain in the Zillah Court at Masulipatam.

166. With the decision which may have been passed in consequence of the address above recited, we are unacquainted.

167. In obedience to the orders of Government transmitted to us by the Chief Secretary under date the 7th August last to consider and report on an address from Mrs. Anna Marcar we had the honor to address the Honorable the Governor in Council under date the 6th September last.

In Cons., 13th August 1810.
To Government, in Cons., 6th
September 1810.

From Mrs. Anna Marcar, 30th September.
In Cons., 3rd October 1803.
To Mr. Cazalet 16th.
In Diary Cons., 17th November 1803.
From Mr. Cazalet, 24th Feb.
In Cons., 1st March 1804.
To Cecil Smith, 3rd.
In Diary Cons., 5th March.
From Mr. Higginson, 16th.
In Cons., 19th March.
To Mr. Cazalet, 20th.
In Cons., 22nd March.
From Mr. Cazalet, 3rd.
In Cons., 16th April.
To Mrs. Anna Marcar, 30th April.
In Diary Cons., 3rd May.
From Mr. Secy. Greenway 30th June.
In Cons., 9th July.
To Government 30th July.
In Cons., 2nd August.
From Mr. Secretary Greenway 17th.
In Cons., 30th August.
To Mr. Cazalet, 4th.
In Diary Cons., 6th Sept.
From Mr. Cazalet, 19th.
In Cons., 27th September.
To Govt. 29th September.
In Diary Cons., 1st October.
From Mr. Secy. Greenway, 27th October.
In Cons., 12th November.
To Mr. Cazalet, 1st.
In Diary Cons., 3rd December 1804.

168. We referred the Honorable the Governor in Council to the correspondence noted in the margin as containing all the information upon this subject on the Records of the Board of Revenue. We deemed it to be proper at the same time to state concisely the grounds upon which Mrs. Marcar formerly claimed, and upon which the Government admitted her claim to relief from a demand against the Estate of her late father on the part of the Company.

169. A representation from Mrs. Marcar dated 30th September 1803, and addressed to the Board of Revenue, set forth the misfortunes which had befallen her family, from the imprudent speculations (as they certainly might be termed) of her deceased father and claimed a sum amounting to Rupees 25,275 due to her as the representative of her father according to an account current respecting the salt farms rented by him. The Board of Revenue in reply to this address informed Mrs. Marcar that "It appeared that Mr. Satur engaged to rent for the space of 5 years the salt pans of Innagoodooroo and Ponraca, as likewise the Devi Purgunnah and six Islands, for an equal period, the first of these farms was resumed owing to a failure in the performance of his engagement and conformably with the stipulations of the cowle, the deposit of Rupees 8,250 and the salt on hand, were forfeited to Government.

170. "Shortly after the expiration of the first year of the rented Devi and six Islands Mr. Satur foreseeing the heavy loss he was likely to incur earnestly desired to be relieved from it, two kists of the 2nd year had become due, and he was permitted to relinquish the farm, but held answerable for the difference between the amount of rent and the actual collections for that year, which proved to be no less than pagodas 17,470-5-9, a sum exceeding the deposit, and value of the salt above mentioned, as also the amount due to Mr. Satur under the arrangement for liquidating the debts of Kootub-ul Moolk to his private creditors referred to in your representation."

171. "The pecuniary difficulties in which Mr. Satur was thus involved being such as to prevent any settlement of his accounts with the Company, it was of no avail to agitate the question whether under all circumstances strict enforcement of the penalty of the cowle might not be dispensed with."

172. "The resolutions standing on the Records for which Mr. Satur was held answerable for the 2nd year's rent of Devi and the six Islands, is decisive against any adjustment

"carrying a balance in his favor, and I am directed to say that Government alone can rescind that resolution and afford relief under the consideration you have stated of the large payments made by your father to the Company's Treasury on account of the Zemindars."

173. "Upon this Mrs. Marcar presented an address to the Right Honorable the Governor in Council, stating her claims upon the justice or the humanity of Government, and in consequence the Board of Revenue received the orders of his Lordship in Council to communicate their sentiments on the subject of her representation. The Board of Revenue in reply "observed that the correctness of the circumstances set forth in her petition are fully substantiated by documents on the records of our office, our opinion on the subject of her representation formed from a perusal of that document and of the correspondence which took place in consequence of her address to us and which we have the honor to submit for your Lordship's information is fully stated in the letter from our Secretary of the 30th April last inserted in Mrs. Marcar's petition and we can only repeat, what is therein remarked, that no adjustment of accounts can be made in favor of the late Mr. Satur's Estate unless Government should be pleased to relieve it from responsibility on account of the 2nd year's rent of Devi and the six Islands."

174. This report produced an order from the Right Honorable the Governor in Council in the following terms:—

175. "The circumstances stated in the petition of Mrs. Anna Marcar, the correctness of which you have confirmed, appeared to the Governor in Council to be marked by peculiar hardship and entitle to the favorable consideration of Government. As the renter Mr. Satur was released from his engagements with the Company for the Devi Purgunnah early in the second year of his cowle, His Lordship in Council considers the resolution by which he was held responsible for the difference between the actual collections and the terms of his cowle for the whole year to be with difficulty reconcilable with the strict principles of justice, since it was exacting an adherence to an engagement which the same resolution had annulled, nor does his Lordship in Council deem the rigid enforcement of the terms of the Cabooliat for the salt farm by which the property of Mr. Satur to the value of *30,649 Rupees was transferred to the Company on account of a balance of 8,250 Rupees to be consistent with that liberal consideration to which the services rendered by Mr. Satur to the Company had entitled him. The Governor in Council, therefore, desires that the estate of Mr. Satur may be relieved from the consequence of that resolution and that an adjustment may be concluded with Mrs. Anna Marcar on the principle of exempting the estate from all demand on account of the Devi Purgunnah in the year in which Mr. Satur was permitted to relinquish the farm, giving Mr. Satur's estate credit for the salt sequestered and adjusting the account as exhibited by the Collector:

176. Upon receiving these orders, the Board of Revenue ascertained by reference to the Collector of Masulipatam the amount, which appeared due to the estate, by an account current corrected and adjusted upon the principle prescribed by the Governor in Council, and reported it to Government.

* Note. In point of fact the sum of money transferred to the Company was we observed only the amount of one kist in deposit Rupees 8,250 the residue Rupees 22,399-9-7 it appeared was what the salt on hand afterwards produced and this we remarked was the sum which had been since made good to Mrs. Marcar we had not we remarked thought it incumbent on us to enter into a reconsideration of the merits of a claim already decided upon by a former Government but it did occur to us to be very questionable how far the account of the renter could be entitled to credit for any thing beyond the manufacturing price of the salt. The Revenue at that time derived from salt by the Company consisted of what was paid by the renter for the privilege of exclusive sale and had Mr. Satur continued in the rent until the Salt on hand had been disposed of he must we observed have paid his kists to the Company for that period in other words he would not have derived a profit to the full extent of the sale produce of the Salt Rupees 22,399, but he must have shared (at least) that profit with the Company.

ment, and in consequence the Governor in Council was pleased to authorize "the payment of the balance due to the estate of the late Mr. Satur conformably to the adjustment made under the orders of Government dated 17th August last, amounting to Rupees 22,399-9-7" which sum was accordingly paid to Mrs. Marcar as also a sum amounting to Rupees 13,933-6-3 due to her late father from Moobaruk-ud-dowla and for which stoppages had been made by public authority making altogether the sum of Rupees 36,332-16-2 which afforded Mrs. Marcar and her dependents the prospect of a permanent comfort.

177. It appeared however from the representation of Mrs. Marcar under consideration, that the whole of that money had been absorbed by the creditors of her father and that she was reduced to even greater distress than before.

173. Being again therefore reduced to this "pitious state" (which we readily believed Mrs. Marcar had not exaggerated) she had again we observed appealed to the justice at least the humanity of Government—"absolute claim" she said, "I have none still, I look for compassion," under all the particulars of my hard allotment the penalty of indiscretion in my "worthy parent by making payments to the Company to discharge arrears by their tributaries, "fell upon him and upon me his only daughter, personal liberty is cut off from me for ever "to endure this calamity with resignation. I am assisted by religious impressions but to be "reduced to the extremity of wanting a meal for myself and for those who being left to my "care with the last breath of my parent are dear to me as children would be to experience a "state of mind nothing short of despair, if hope did not gleam the consolation that a merciful "Government would not under all the circumstances attending my distress allow me to perish "for want of food and raiment".

179. We readily believed that this picture of Mrs. Marcar's distress was not overcharged and we thought it very probable that it might have been occasioned by the transactions to which she referred; any further observation with respect to the general merits of the case we apprehended would be superfluous; the claim we remarked confessedly rested upon the liberality of Government to which it could not be expected from us that we should offer to assign limits.

180. With the decision which may have been passed upon this case in consequence of our report, we have not been made acquainted.

GUNTOOR.

181. In obedience to the orders of Government communicated to us by the Secretary to Government in the Revenue Department under date the 1st August last desiring us to report upon the misconduct of A. Vencatachellum and his adherents in the Zillah of Guntloor, as brought to the notice of the Honorable the Governor in Council in a letter from Mr. Jarrett the Collector of that district dated the 18th July, we had the honor to address Government under dated the 16th August last.

182. In his address to the Honorable the Governor in Council the Collector of Guntloor set forth the "audacity and uncontrolled wickedness" of A. Vencatachellum and his agents, who were represented as "Vultures which fed on the vitals of the simple and peaceable natives" as having already perpetrated many "acts of wickedness" to the "detriment of the Honorable Company's Revenue and oppressive to every description of natives in the Zillah" and as moreover having further "diabolical views" from which the most direful consequences were represented as likely to ensue. With a view to bring the perpetrators of these "enormities" to justice, or at least to "free the Revenues of the Zillah from a successive course of depredation by them (A. Vencatachellum &c.) the natives from continual oppression and constant terror, and himself from unremitting care and great trouble and

inconvenience" Mr. Jarrett conceived it to be "his imperious duty" to lay the whole of his (A. Vencatachellum &c.) and their "enormities" before the Honorable the Governor in Council that it might be decided whether it "were in the power" of Government to remove him and his adherents " (A. Vencatachellum &c.) from these districts and prohibit his and their return to them for ever," either by authorizing a prosecution against them in the Courts of Justice which Mr. Jarrett asserted that we had discouraged, or should that mode of proceeding be deemed inexpedient by "proscribing him and his adherents (A. Vencatachellum &c.) without a judicial process on the grounds of their being guilty of all the charges since almost the whole of them had "been already proved against him and them, the more especially as he was not a native of the Guntloor Circar, but of the District of Chingleput, hence he might be condemned 1st for bribery &c".

To Mr. Hudson 1st.
In Diary Cons., 2nd July
1807.
From do. 17th Cons., 27th
do. do.
From Mr. Jarrett 31st August.
In Cons., 10th September
1807.
To do. 15th.
In Diary Cons., 17th do. do.
From do. do. 30th September
Cons., 15th October do.
From do. 20th October Cons.,
5th November.
To do. 13th.
In Diary Cons., 14th Decr.
1807.
From do. 20th March.
In Cons., 7th April 1808.
To do. 9th.
Diary Cons., 11th April
do.
From do. 8th Cons., 18th
April 1808.
To do. 18th.
Diary Cons., 25th do. do.
From do. 10th July Cons.,
5th August do.
From do. 12th do. do. 18th
do. do.
From do. 5th Cons., 18th do.
do.
To do. 23th October.
Diary Cons., 7th November.
From do. 29th November
1808.
In Cons., 25th Jany. 1809.
To do. 16th.
Diary Cons., 20th March
do.
From do. 6th.
In Cons., 17th April 1809.
To do. 23rd.
In Diary Cons., 25th Sept.
1809.
From do. 6th Cons., 22nd
February 1810.
To do. 10th.
In Diary Cons., 14th May
1810.
From do. 16th Cons., 30th
July 1810.

183. Before making any observations on this extraordinary proposal we considered it necessary to state that it had long been in contemplation to prosecute A. Vencatachellum and his agents, and that we had done every thing in our power to bring them to justice. We thought it hardly necessary to peruse the voluminous correspondence which had tended to perplex this subject, and considered it sufficient to refer to the letters noted in the margin, which had been received and written since Mr. Jarrett's appointment to Guntloor, and in order to save trouble and to explain the causes which had disappointed the expectation of bringing A. Vencatachellum to justice we proceeded to quote a few extracts from the latter part of the correspondence.

184. Upon the demise of Mr. Smith, the Assistant took charge of the district and reported that sundry abuses had taken place during the management of his predecessor which the Board of Revenue directed should be investigated and reported upon. It appeared from Mr. Hudson's report that A. Vencatachellum instead of having been prevented from his former malpractices had renewed his intrigues during Mr. Smith's time. In a letter, therefore which was addressed to Mr. Jarrett on his appointment to Guntloor, the Board of Revenue called upon

ment, and in consequence the Governor in Council was pleased to authorize "the payment of the balance due to the estate of the late Mr. Satur conformably to the adjustment made under the orders of Government dated 17th August last, amounting to Rupees 22,399-9-7" which sum was accordingly paid to Mrs. Marcar as also a sum amounting to Rupees 13,933-6-3 due to her late father from Moobaruk-ud-dowla and for which stoppages had been made by public authority making altogether the sum of Rupees 36,332-16-2 which afforded Mrs. Marcar and her dependents the prospect of a permanent comfort.

177. It appeared however from the representation of Mrs. Marcar under consideration, that the whole of that money had been absorbed by the creditors of her father and that she was reduced to even greater distress than before.

173. Being again therefore reduced to this "pitious state" (which we readily believed Mrs. Marcar had not exaggerated) she had again we observed appealed to the justice at least the humanity of Government—"absolute claim" she said, "I have none still, I look for compassion," under all the particulars of my hard allotment the penalty of indiscretion in my "worthy parent by making payments to the Company to discharge arrears by their tributaries, "fell upon him and upon me his only daughter, personal liberty is cut off from me for ever "to endure this calamity with resignation. I am assisted by religious impressions but to be "reduced to the extremity of wanting a meal for myself and for those who being left to my "care with the last breath of my parent are dear to me as children would be to experience a "state of mind nothing short of despair, if hope did not gleam the consolation that a merciful "Government would not under all the circumstances attending my distress allow me to perish "for want of food and raiment".

179. We readily believed that this picture of Mrs. Marcar's distress was not overcharged and we thought it very probable that it might have been occasioned by the transactions to which she referred; any further observation with respect to the general merits of the case we apprehended would be superfluous; the claim we remarked confessedly rested upon the liberality of Government to which it could not be expected from us that we should offer to assign limits.

180. With the decision which may have been passed upon this case in consequence of our report, we have not been made acquainted.

GUNTOOR.

181. In obedience to the orders of Government communicated to us by the Secretary to Government in the Revenue Department under date the 1st August last desiring us to report upon the misconduct of A. Vencatachellum and his adherents in the Zillah of Gunttoor, as brought to the notice of the Honorable the Governor in Council in a letter from Mr. Jarrett the Collector of that district dated the 18th July, we had the honor to address Government under dated the 16th August last.

182. In his address to the Honorable the Governor in Council the Collector of Gunttoor set forth the "audacity and uncontrouled wickedness" of A. Vencatachellum and his agents, who were represented as "Vultures which fed on the vitals of the simple and peaceable natives" as having already perpetrated many "acts of wickedness" to the "detriment of the Honorable Company's Revenue and oppressive to every description of natives in the Zillah" and as moreover having further "diabolical views" from which the most direful consequences were represented as likely to ensue. With a view to bring the perpetrators of these "enormities" to justice, or at least to "free the Revenues of the Zillah from a successive course of depradation by them (A. Vencatachellum &c.) the natives from continual oppression and constant terror, and himself from unremitting care and great trouble and

inconvenience" Mr. Jarrett conceived it to be "his imperious duty" to lay the whole of his (A. Vencatachellum &c.) and their "enormities" before the Honorable the Governor in Council that it might be decided whether it "were in the power" of Government to remove him and his adherents " (A. Vencatachellum &c.) from these districts and prohibit his and their return to them for ever," either by authorizing a prosecution against them in the Courts of Justice which Mr. Jarrett asserted that we had discouraged, or should that mode of proceeding be deemed inexpedient by "proscribing him and his adherents (A. Vencatachellum &c.) without a judicial process on the grounds of their being guilty of all the charges since almost the whole of them had "been already proved against him and them, the more especially as he was not a native of the Gunttoor Circar, but of the District of Chingleput, hence he might be condemned 1st for bribery &c".

To Mr. Hudson 1st.
In Diary Cons., 2nd July 1807.
From do. 17th Cons., 27th do. do.
From Mr. Jarrett 31st August.
In Cons., 10th September 1807.
To do. 15th.
In Diary Cons., 17th do. do.
From do. do. 30th September Cons., 15th October do.
From do. 20th October Cons., 5th November.
To do. 13th.
In Diary Cons., 14th Decr. 1807.
From do. 20th March.
In Cons., 7th April 1808.
To do. 9th.
Diary Cons., 11th April do.
From do. 8th Cons., 18th April 1808.
To do. 18th.
Diary Cons., 25th do. do.
From do. 10th July Cons., 8th August do.
From do. 12th do. do. 18th do. do.
From do. 5th Cons., 18th do. do.
To do. 29th October.
Diary Cons., 7th November.
From do. 29th November 1808.
In Cons., 28th Jany. 1809.
To do. 16th.
Diary Cons., 20th March do.
From do. 6th.
In Cons., 17th April 1809.
To do. 23rd.
In Diary Cons., 25th Sept. 1809.
From do. 6th Cons., 22nd February 1810.
To do. 10th.
In Diary Cons., 14th May 1810.
From do. 10th Cons., 30th July 1810.

183. Before making any observations on this extraordinary proposal we considered it necessary to state that it had long been in contemplation to prosecute A. Vencatachellum and his agents, and that we had done every thing in our power to bring them to justice. We thought it hardly necessary to peruse the voluminous correspondence which had tended to perplex this subject, and considered it sufficient to refer to the letters noted in the margin, which had been received and written since Mr. Jarrett's appointment to Gunttoor, and in order to save trouble and to explain the causes which had disappointed the expectation of bringing A. Vencatachellum to justice we proceeded to quote a few extracts from the latter part of the correspondence.

184. Upon the demise of Mr. Smith, the Assistant took charge of the district and reported that sundry abuses had taken place during the management of his predecessor which the Board of Revenue directed should be investigated and reported upon. It appeared from Mr. Hudson's report that A. Vencatachellum instead of having been prevented from his former malpractices had renewed his intrigues during Mr. Smith's time. In a letter, therefore which was addressed to Mr. Jarrett on his appointment to Gunttoor, the Board of Revenue called upon

him to investigate the abuses which it was alleged had been practised " Into the alleged exactions of A. Vencatachellum noticed in the concluding part of the letter from the Assistant Collector, the Board desired that a particular enquiry may be made and the result reported for their information."

185. " This man was sent to Guntoor for the express purpose of being prosecuted on account of his former malpractices in that district, and the then Collector Mr. Craufurd promised that particular attention should be paid to the Board's instructions for his trial."

186. It did not appear however that the " proposed prosecution ever took effect; " the cause whereof the Board desire you will endeavour to ascertain and communicate &c."

187. In reply to this injunction Mr. Jarrett merely informed us that Vencatachellum had not been prosecuted during Mr. Craufurd's time because he had not arrived in the district, and that " both from his former and present conduct it is absolutely necessary he should quit the district after " the prosecution," but no measures were reported as having been taken to forward the prosecution nor were any propositions, opinions, or charges submitted which could promote that object.

From Mr. Jarrett, 30th September.
In Cons., 15th October.
From do. 28th October.
In Cons., 5th November 1807.

188. In replying to Mr. Jarrett's letters respecting the tank repairs in Palnaud, we again called his attention to this subject. " With regard to A. Vencatachellum, it appears to the Board on a further consideration that the " proposed prosecution against him ought rather to be conducted by " the Zemindars from whom the exactions were made than by the " officers of Government directly; you are accordingly desired to recommend to Vencata Gunda Row to institute a suit upon the grounds adverted to in the petition recently transmitted, and " you will at the same time promise him all the advice and assistance which it may be in your " power to afford him in the conduct of the suit.

To Mr. Jarrett, 13th.
In Diary Cons., 16th
December 1807.

189. " Of the criminality of the recent conduct of Ahtoor Vencatachellum you appear " to entertain little doubt, but as the information which has been afforded is not sufficiently " specific to enable the Board to judge of the expediency of instituting a prosecution against " him you are desired to investigate the subject further and to communicate the result with your " own opinion regarding the measures proper to be adopted."

190. Three months after this communication Mr. Jarrett made a second report upon the supposed embezzlement in the repair of Tanks in Palnaud but said nothing of Vencatachellum. We replied to this letter immediately and ordered a prosecution to be instituted against Periapollam Sawmy with regard to whose peculations Mr. Jarrett had made a satisfactory report, and moreover called upon him for " an explicit communication of such circumstances as may come to your knowledge &c." as might clear up certain allegations of Periapollam Sawmy respecting the late Collector whom we trusted there was " no just ground to suspect of being implicated in a proceeding of such a nature." To this call we received no reply until the 5th August when Mr. Jarrett treated the accusations of Periapollam Sawmy lightly, and it appeared had received the order to enquire into the truth of the allegations alluded to rather scornfully, he says " It is fresh in your recollection " Gentlemen, that Mr. Smith died on the 19th June, that Mr. Hudson immediately took charge " of the Collectorate, that I was not appointed until the 17th July nor did I arrive here before " the 20th August following; consequently I had none of his affairs to settle of any description"

From Mr. Jarrett, 20th March 1808, in Cons., 7th April.
To Mr. Jarrett 9th in Diary Cons., 11th April 1808.
From Mr. Jarrett 5th in Cons., 11th August 1808.

" and with respect to the allegations of Periapollam Swamy he says that they " can only " ascertained if at all in a Court of Justice to which it has been referred".

191. Previously to the receipt of this last letter however we had received two Reports from Mr. Jarrett upon the subject of the abuses in the Salt department which his attention had been drawn by the general Agent for the S Monopoly early in 1808. The first of these reports exculpated his servants and attributed the accusations against them to the intrigues of Vencatachellum and his agents; the second dated 12th July was a report which Mr. Jarrett had thought proper to submit to the Governor in Council to shew doubt that he had " repeatedly given his opinion on the same " charges to the Board of Revenue as it had been repeatedly " demanded of him. If such my opinion (he adds) was not satisfactory, I can only say it was the best I had to give; and to go beyond it was not my duty. I am prohibited by the Regulations from " any further interference &c." The first report we did not think it necessary to comment upon, but as the second professed to contain the most important information and the final " opinions regarding the measures proper " to be adopted" respecting Vencatachellum's prosecution we proceeded to make a few remarks upon it.

From Mr. Jarrett, 10th July 1808.
In Cons., 8th August.
From do. 12th July.
In Cons., 18th August.

Address to Sir George H. Barlow 18th July 1810.
Para 17 Enclosure in a letter from Mr. Secy. Gahagan dated 1st in Cons., 16th August 1810.

Vide letter to Mr. Jarrett, 13th December, in Diary Cons., 14th December 1807.

192. Mr. Jarrett we observed began by stating " I have taken the opportunity of waiting " upon him (V. Gunda Row the Zemindar from whom the balance " was exacted) as his residence was only twenty miles from where " then was, to know the result of his sentiments," and that upon " mature reflection" the Zemindar declined entering into a prosecution for the recovery of " losses, he proceeded to remark " the best opinion I can give of the claims of this Zemindar " to the Government taking the matter into their own hands will be by making extracts " far as requisite from Mr. Scott's letter to the Board dated 7th May 1802," and entering into " concise disquisition thereon. Mr. Jarrett then proceeded with Mr. Scott's letter and his " concise disquisition" in which he informed us that " the weight of belief must be on the side " whose witnesses deserve the most credit" he considered " an indirect acknowledgment" founded on Gunda Row's assertions as affording strong proof against Vencatachellum, but he concluded his observations on one of the most important allegations by saying " the question therefore only remains as to how far it might be proper for Government to prosecute for the sum of 5,832 Madras Pagodas." This question which had been already decided by us he at last we observed finally determined by summing up his opinion in these words " It would be most " consistent certainly for the Zemindar to be directed to do this from the nature of the charge " and therefore is recommended accordingly" and this after Mr. Jarrett had just informed that the Zemindar after mature reflection declined the prosecution.

From Mr. Jarrett, 12th July 1808 in Cons., 13th August.

193. With respect to the next charge however Mr. Jarrett recommended a criminal prosecution. It was alleged that two documents of value had been forcibly taken from Vencata Gunda Row's house by Anuntramanaah and Sungivi who, were stated to have done so by Vencatachellum's order. We thought that the Zemindar whose house was forcibly entered and whose property was carried away was the most proper prosecutor in this case, but we were from certain that this " enormity" as Mr. Jarrett perhaps justly termed it could be brought home to Vencatachellum although Mr. Jarrett said that Vencatachellum virtually acknowledged himself the principal by appearing and cross questioning the witnesses, brought forward by Gunda Row against him.

From Mr. Jarrett, 12th July 1808 Para 15 in Cons., 18th August.

194. Mr. Jarrett then proceeded to consider another charge respecting a sum of Pagodas 9,800, part of which only was credited to the Company but the whole received by Vencatachellum. Here we remarked Mr. Jarrett in direct opposition to our opinion communicated on the 13th December concluded "as Gunda Row was obliged to pay the amount over again to the Company hence it would seem that Government should prosecute on this charge" respecting the two next charges Mr. Jarrett said "it is most proper for the Zemindars himself to prosecute".

195. The next charge related to the alleged defamation of a person named Ramanjooloo. It was supposed that Vencatachellum had "prevailed or compelled" the two Zemindars to prefer false complaints against this Ramanjooloo. Here Mr. Jarrett we remarked breaks out very naturally into an apostrophe "What species of crime is this? and under what head is it to be prosecuted"? he however decided that Government should stand forth the champion of Ramanjooloo's character contrary to our opinion which appears below. Mr. Jarrett then proceeded with his disquisition on the other allegations, but he seldom ventured upon anything further than to state and to comment upon Mr. Scott's opinions on these transactions; he then summed up the whole in these words,

196. Para 32. "On concluding the whole, although Mr. Scott says he cannot state with any degree of precision what sums of money A. Vencatachellum Mudeliar may have received from the Zemindars or what part he may have paid back to prevent complaints on the extent to which corrupt practices may have been carried on, yet he adds he has no hesitation in submitting it as his opinion that Vencatachellum has been guilty of corrupt practices highly detrimental to the Company's Revenue, oppressive to the Zemindars and others, and therefore discreditable to the local administration".

197. 33. "The excessive wickedness and malpractices of these people having been detailed and the opinion required of me as to the prosecution on each charge, I think it nevertheless a point of duty highly incumbent on me to repeat that A. Vencatachellum should be compelled to quit the district of Guntoor after the prosecution and likewise" (here his agents and relations are specified). He went on in the last para. "These culprits hang in terrorem over the Zemindars &c." and thus we remarked the letter ended with vague declamations against Vencatachellum &c., but no charge, prepared, no specific mode of proceeding suggested; no information furnished but what might have been extracted from our records.

198. From the circumstance of this report immediately following the investigation directed by the general Salt agent, it appeared that Mr. Jarrett had been stimulated to take up an affair so long neglected by the part which he alleged Vencatachellum had taken in the accusations against the salt servants. After the report on the salt enquiry had been examined and we had come to a resolution on that subject a letter was written to Mr. Jarrett in the latter part of which we noticed the manner in which he had reported on the former malpractices of Vencatachellum, and Mr. Jarrett was informed that we "were averse to the measure of prosecuting A. Vencatachellum because we should thereby render the Company liable to the Zemindar for money apparently paid by him to the Cutcherry servants but not received by the Company."

199. "The conduct of A. Vencatachellum has been such that the Board are most desirous that not only the amount of his peculations should be refunded, but that the condign punishment of his offences should be inflicted upon him. They therefore direct that Vencata Gunda Row be recommended to prosecute civilly for the sum of money of which he was defrauded by Vencatachellum and that you give your opinion upon the probability of convicting him of

"bribery, or subornation of perjury or of fraud or other offence &c. and further we informed Mr. Jarrett that "the Board were aware of the bad effects which may result from the impudent boasts of Vencatachellum" which they considered afforded additional reason to endeavour to bring him to punishment which you must be aware is the only method of removing him from the district. The Government itself in a case of this kind not having the power to do so except through the Courts."

200. This letter was speedily answered by Mr. Jarrett. On the subject of the reform in the Salt department his communication was unsatisfactory respecting Vencatachellum. He said "The opinion required of me in regard to prosecuting A. Vencatachellum criminally on the evidence before the Board detailed in Mr. Scott's letter I do not find myself competent to give. The intent and purport of my letter of the 12th July, giving a concise view of the actions and crimes of Vencatachellum and his adherents was to afford the Board an opportunity of viewing them more summarily, and to frame a mode of ascertaining the probability of convicting him of the offences laid to his charge, which, as Mr. Scott investigated them here and as he is now in the Sudder Adawlut, it might be advisable to refer the matter to that Court and abide by its decision, and to facilitate this as all the documents relative to the subject were returned here from Madras, I enclose copy of Mr. Scott's two letters &c."

201. In this letter we observed Mr. Jarrett had refused to give the opinion required from him which it is a rule of the service that Collectors shall give and which was absolutely necessary to enable us to sanction with confidence the serious measure of undertaking a prosecution, and referred the matter extrajudicially to Mr. Scott. We however did not so easily submit to such an evasion or listen to a proposal which in fact was to drop the prosecution. We told Mr. Jarrett that it "is the business of Venkata Gunda Row to carry on the civil suit against Vencatachellum in order that he may recover his money and that it is your business to conduct the criminal prosecution that you may be relieved from the bad effects which you stated were liable to result from the impudent boasts of Vencatachellum and they direct that you submit without loss of time such specific charge or charges as may be necessary for the purpose; you yourself expressed a desire that he should be removed from the district; the Board pointed out the only means by which that object could be effected, but you now propose to refer the matter to Mr. Scott whose former and present high situation both render it inexpedient to refer the matter extrajudicially to him; you must be aware that it is only through the regular channel that the prosecution can be carried on; the proposal therefore to refer the matter to the Sudder Adawlut is futile."

202. On this Mr. Jarrett at last prepared three specific charges for conducting a criminal prosecution against A. Vencatachellum Mudeliar for your Board's approval being the only charges of a criminal nature brought forward by Vencata Gunda Row &c. With respect to these charges as Mr. Jarrett had been pleased to term them which were too long for insertion in our address under consideration, we informed Mr. Jarrett that considering that the first of these charges relates entirely to personal injury sustained by Gunda Row who positively declines taking any active part in the prosecution and the two last merely to defamation of the character of Ramanjulu for which the Board are by no means desirous of becoming advocates, I am directed to communicate their opinion that no prosecution ought to be entered into which, at this late period, the Board do not apprehend could be successfully conducted even on better grounds than from the documents before them appear to exist.

To Mr. Jarrett, 10th.
In Diary Cons., 14th May
1810.
See enclosure copy letter to
Mr. Jarrett, 10th May 1810.
In Diary Cons., 14th May.

203. Here the matter rested until, as it appeared from Mr. Jarrett's own declarations, the subject of abuses in the Salt department was brought to his notice in May last; and we could not but confess our surprise at seeing this at any rate ill timed appeal to Government instead of the report on the alleged malversation in the Salt department which we had required.

204. Upon this extraordinary address to the Honorable the Governor in Council we first observed that Mr. Jarrett had greatly exaggerated the crimes and the evils which had resulted from the crimes and the impunity of Vencatachellum; the only flagrant and notorious offences committed by this man took place in the years 1798, 1799, 1800, when he was the Collector's confidential servant, the persons supposed to be the principal sufferers had in vain been urged to prosecute, and we imagined that if the effects of the past "enormities" and the future "diabolical views" of Vencatachellum and his adherents were so dreadful as Mr. Jarrett had represented them, some victim to his arts of violence and fraud would have sought and obtained redress in the Courts, or at least that some individual would now be ready to come forward in the attempt to release himself and his neighbours from the "continual oppression and constant terror" under which they were represented to live.

205. We imagined that no low person like Vencatachellum, not only unsupported by power, but laboring under the displeasure of the Board of Revenue, the Collector, and the chief Zemindars could direct such a tyranny as Mr. Jarrett had described; the extensive peculations which were attributed to Vencatachellum he was only enabled to effect by being the servant of the Collector; since he had lost that influence his petty intrigues might we observed have produced some "trouble and inconvenience" indeed to Mr. Jarrett; but if the Revenues had been or were exposed to depredation, and the natives to oppression, it must, we conceived, proceed from the want of attention and ability in the Collector himself, and the misconduct of the successive Judges who had presided in the Zillah Court, or from the unaccountable want of common sense in the inhabitants of the Zillah who had so long and so tamely submitted to the exactions of a stigmatised individual. We were convinced that no greater evils had resulted in Guntoor from the intrigues of this man than were commonly felt in other Zillahs from the same source. Bad characters and troublesome informers were, we observed, to be found every where. If Vencatachellum were removed from Guntoor he would probably practice the same arts wherever he went, and when Mr. Jarrett had had more experience he would we conceived learn that the "trouble and inconvenience" which he had sustained from this source were trifling, compared with the fatigue and anxiety of mind which similar intrigues had occasioned to the most respectable Collectors in situations of incomparably greater difficulty than that of Mr. Jarrett.

206. We next proceeded to notice the twenty-one charges which Mr. Jarrett had submitted to the Honorable the Governor in Council "as the local authority to whose care is committed the welfare and prosperity of these districts &c." without discussing the wide scope which Mr. Jarrett had allowed to his active duties of Collector, or stating our reasons for wishing that he would assign them a somewhat narrower range and concentrate his exertions in a better defined and smaller circle.

207. Of the twenty-one charges which were submitted to the Honorable the Governor in Council, twelve we observed were founded upon the offences imputed to Vencatachellum when he was Dubash to Mr. Ram, and consequently related to the transactions which formed the subject of the extracts from the correspondence with Mr. Jarrett, insisted on in the first part of our address under notice.

208. These 12 charges therefore we remarked had been repeatedly discussed. -Mr. Jarrett had been frequently urged to submit them in a tangible shape; the transactions to which they referred we observed formed the grounds of the three charges, which, with great difficulty, we had procured from Mr. Jarrett and which we were obliged to reject; and respecting which Mr. Jarrett did not find himself competent to give the opinion which we expressly demanded. We therefore thought it highly irregular and improper that Mr. Jarrett in appealing from our decision should set forth his charges in a new shape. He ought we observed either to have submitted to us his twelve charges as they stood revised, in the first instance; or he ought to have submitted to the Honorable the Governor in Council the three charges which we rejected. Without dwelling upon this irregularity, we proceeded to consider separately the twelve charges which had grown out of three; Charge 1st we observed related to a bribe of 5,832 Pagodas received by Vencatachellum, which in a former part of our address under consideration we showed, Mr. Jarrett himself considered, should be recovered by the Zemindar from whom it was exacted. Charge 2nd relating to the forcible abduction of two documents from the Tossakhaneh of Gundah Row, we had we remarked already stated our reasons for leaving the prosecution to the party said to have been injured. Charge 3rd relative to a sum of money received by Vencatachellum from Gunda Row for which he did not receive credit in the Company's accounts. We had we observed stated our reasons for leaving it to Gunda Row to prosecute in this case also. Charge 4th related to a bribe received from Gunda Row by Anuntah Ramanah. We did not perceive any new reasons assigned to shew why the Company rather than the Zemindar should prosecute this charge. Charge 5th relating to a bribe received by Vencatachellum from another Zemindar for which we still saw no reason to think it incumbent on the Company to prosecute. Charge 6th relating to an extortion of Vencatachellum, for which Mr. Jarrett had assigned no fresh matter or argument to show we should undertake to prosecute. Charge 7th relating to a fraud amounting to Pagodas 3,200 and an exaction of Pagodas 2,000 from the other Zemindar Venkut Ramanah for which we saw no new arguments to induce us to prosecute on behalf of the Company. These 7 charges we observed related to the frauds practiced upon the two Zemindars above stated; bribes received from them for "corrupt purposes" and alleged exactions. We still thought that the sufferers ought to prosecute. The Zemindars we remarked would no doubt be happy if the Company gave them credit for the sums which they alleged that they paid to Vencatachellum, and with that view would join in a prosecution against him; but from their declining the prosecution themselves, it appeared to us either that he had paid back all, or a part of the money, and so satisfied them; or that they could get nothing by a prosecution, and certainly that they were not eager to bring him to justice; his punishment we conceived was as far from their minds as his present power was contemptible; they wished indeed that the Company should bear the loss occasioned by the supposed frauds of Vencatachellum, and this desire alone had in our opinion produced the representations on the subject which they had submitted. If the interest of the Company indeed required that Vencatachellum should be punished for the sake of example why we asked had Mr. Jarrett neglected so long the proper mode of proceeding against him? Why did he still neglect it? Instead of exerting address and prudence in framing such a charge, procuring such evidence and obtaining such opinions as might hold out a prospect of convicting Vencatachellum, Mr. Jarrett we observed was seized with a sudden fit of despair, and threw himself and his servants on the immediate protection of the Governor in Council. If the necessity of bringing Vencatachellum to justice were so urgent, we had lamented that the mode of proceeding adopted by Mr. Jarrett had led us to conclude that it was better to give up all thoughts of bringing Vencatachellum to condign punishment rather than incur the risk of encouraging guilt by failing to convict him, and every communication we observed (even the address to the Honorable the Governor in Council under consideration) betrayed a want of method, and of logical precision and an ignorance of the principles of Jud

cature from which the acquittal of Vencatachellum (if the prosecution were conducted by Mr. Jarrett) might we conceived be anticipated. Charge 8th relating to the defamation of Ramanjooloo, we had we observed already set forth our reasons for declining to stand forward the champions of this man's character. The charge as it stood contained nothing new, but towards the conclusion of the address Mr. Jarrett adverted again to this transaction and particularly insisted upon the expediency of the Company's prosecuting in this charge. In a marginal note he said (in reply it would appear to the objection of the Board) "It is not the character of Ramanjooloo in charge eighth—that is to be vindicated, but the act of forcing the two Zemindars against their free will and consent, whilst under restraint by orders of the Collector, to sign two petitions or writings defaming the character of a third person and affixing one of their seals to one of these writings." We confessed that we still saw no necessity, and but very little ground to prosecute on this charge. The Zemindars defamed Ramanjooloo—the force was applied by the Collector. Vencatachellum it appeared only acted "through the medium of his agents" and as he most probably "remained behind the curtain" it would we thought be difficult to bring home the charge to him. We were of opinion that Ramanjooloo might prosecute the Zemindars who defamed, or the Collector (were he alive) who applied the force with more effect, and perhaps with as much propriety, as Vencatachellum, the secret instigator of the defamation.

209. Upon these eight charges, but especially the first seven in which the Zemindars Gunda Row and Vencataramanah were in fact plaintiff, and Vencatachellum defendant, and whose pleas were formerly received by Mr. Scott and the Board and even by Mr. Jarrett himself on that footing; we did not perceive how the testimony of the Zemindars could be received in their own cause, yet Mr. Jarrett considered it as a circumstance peculiarly favorable to a prosecution at the suit of the Company that "the injured Zemindar has offered to appear as evidence against Vencatachellum in case a prosecution be entered into by Government" in what? in all those charges out "of the first twelve in which he is concerned," and the same disinterested zeal for justice had we doubted not disposed "the other injured Zemindar" to come forward "as an evidence whenever it may be found requisite," yet these Zemindars we observed could be induced "when under restraint by orders of the Collector" to defame the character of Ramanjooloo; a malicious libel which had been so seriously considered and Mr. Jarrett we remarked in his "concise disquisition" balanced the testimony brought forward by Vencatachellum on one side, and by the Zemindar on the other when he informed us that "the weight of belief must be on the side whose witnesses deserve the most credit," yet he here we observed suggested the importance of the Zemindar's own testimony in their own cause. Charge 9 relating to a bribe received by Vencatachellum from a third Zemindar Mulruz Pedda Gunda Row amounting to Pagodas 2,500, respecting this charge Mr. Jarrett we remarked informed us in his report of 12th July that Mr. Scott said that this charge "appeared to him to be more fully established than the three preceding ones." In Mr. Jarrett's communication of the 29th November when he declined giving any opinion on the subject, he made no mention of this charge. In the three charges he submitted on the 6th April 1809 there was we observed no mention of this charge, and all the information which Mr. Jarrett communicated to the Honorable the Governor in Council in his address under notice was, that "in this charge Sungeevée Anunt Ramanah and Arnegherry are concerned." He did not we remarked even take the trouble to state the precise ground of prosecution, the data, the nature of the proof, and crime which might be construed from the facts. We still saw no reason for the Company's undertaking this prosecution. Charge 10th, relating to frauds committed by Vencatachellum and his complices, in converting to their own use money received from the

renters of land customs, all we observed that Mr. Jarrett told us in his report of the 12th July on this subject was that "an extensive scene of peculation has been disclosed" and that Mr. Scott remarked that "it had been proved to this conviction there was a criminal combination between the former Catcherry servant and the Sayerdars." In his subsequent letters we observed Mr. Jarrett said nothing on this subject. If these peculations took place, and if the Company could recover anything by prosecuting the parties concerned, why we asked had Mr. Jarrett so long neglected to bring this matter forward in a tangible shape? The next two charges 11 and 12 related to the perjury and subornation of perjury which the investigation of all these transactions before Mr. Scott was said to have produced. It followed we observed of course that the prosecution for perjury must follow the prosecution of the first 10 charges.

210. Having gone through the first twelve charges relating to events which took place ten years ago we begged leave to remark that it would be easy perhaps to bring forward detected obsolete embezzlements of this nature in almost every Zillah, and in almost every Zillah perhaps, might we occupy ourselves with superintending, and the Collectors with conducting prosecutions against offenders perhaps quite as bad as Vencatachellum, but we imagined that revenue would lose more than it would gain by such a course of proceeding. It might we observed be our duty to bring offenders to punishment when they come in our way when the object might be easy of attainment, and the result important to revenue; but our zeal to punish offenders we remarked was proportionate to our opinion of the importance of their conviction to revenue, and our conduct with respect to Vencatachellum had we observed been regulated by this principle. When Mr. Scott conducted the enquiry into the conduct of Vencatachellum there were we remarked no Courts of Justice, the Collector was the local Judge, the Board of Revenue the Court of Appeal, hence the Board were then guided by rules different from those which it is now politic and prudent for a Board of Revenue to adopt, and had duties to perform which had been since transferred to other institutions. Mr. Scott we remarked it was evident acted as the Judge, the Zemindars as the plaintiffs and Vencatachellum and his relations as defendants during the former enquiry; the duty of conducting the proceedings to a conclusion now belonged to the Courts and to the parties concerned, not to the Board of Revenue: the Company we remarked had only a remote interest in the issue of the business.

211. We next proceeded to remark on the other charges. Charge 13 relating to Vencatachellum's obtaining employment in the Company's service for his dependants with the intent to defraud the Company and others. We considered Mr. Smith to have acted improperly if he gave any encouragement to Vencatachellum, but on this subject we deemed it needless to dwell—the abuses which it was alleged had been practiced during his management were reported upon by Mr. Hudson. We had shewn that Mr. Jarrett treated the subject lightly, if not with some degree of scorn, and said that it could "only be ascertained if at all in a Court of Justice to which it had been referred" the charge as it stood contained a great deal of general imputation against Vencatachellum, which it would we conceived most likely be difficult to prove, but it branched out into statements of peculations or attempts to speculate in Mr. Jarrett's time by some of the supposed agents of Vencatachellum; some of these sums however we remarked had been recovered. One, the embezzlement of Perriapollam Swamy which Mr. Jarrett brought forward in a tangible shape had been made the foundation of a civil suit now pending; and if any of these items remained unsettled it was we observed owing to the neglect or incapacity of Mr. Jarrett himself. Charge 14, against Vencatachellum for having "prohibited the Banians and other merchants of Nizampatam from continuing their trade" and for monopolizing it himself "and various other illicit practices." We had formerly said that the Banians might complain themselves; we still thought so, and did not observe any fresh matter or new argument brought forward by Mr. Jarrett respecting these transactions which were long ago brought to our notice. Charge 15 "Against Vencatachellum for his having sent his father-in-law Arnagherry Moodelly

"to prevail on the Tanadars in charge of the Salt Cotaur at Nizampatam to give to the Company's Salt manufacturers old grain &c." This charge, if it were considered that it pretended to be a precise judicial charge prepared for the Courts of Judicature would, we imagined, justify our distrust in Mr. Jarrett's judicial discreteness, and our disinclination to embark in any prosecution. Charge 16 relating to a sum of money 2,000 Rupees, said to have been received by Vencatachellum, from a person who had embezzled and obtained it in the exchange of dubs. Mr. Jarrett we observed had not clearly stated this apparently extraordinary transaction, but it was his duty to report this transaction and recommend such mode of proceeding as the circumstances of the case rendered expedient, either by prosecution or otherwise, instead of this we observed in the 10th Para of the report of the 10th July Mr. Jarrett attacked the General Agent of the Salt Monopoly violently for having recommended a prosecution on this account, and condemned the 17th Para of the General Agent's letter in "which" says Mr. Jarrett "he advises a prosecution without the least enquiry who Venkoo is, who or where the person he alludes to, when or in what manner the money was gained, or whether a prosecution could or could not be filed," and "afterwards saying although this petition of "Raupoory Venkiah's may not be of moment to "found a prosecution on" he indulges we observed in his usual loose declamatory style against "Vencatachellum and the "combination". Charge 17 "Against Vencatachellum for having sent his "said father-in-law Arnagherry Moodelly to Chinna Ganjam to exact from the Salt makers there "the sum of Arcot Rupees 400, and which sum was exacted from them and they say they were "induced to give it &c." it appeared to us clear that the Salt makers must prosecute if any body had exacted money from them.

212. These seventeen charges we remarked were founded on transactions which took place the appointment of Mr. Jarrett to Guntoor; of the seventeen, twelve related to affairs discussed by every Collector and Board of Revenue which had succeeded each other for ten years, and five related to abuses which we had done every thing in our power to investigate and punish, and which if they remained unremedied or unpunished had we observed remained so from the neglect or injudicious conduct of Mr. Jarrett himself.

213. The next two charges 18 and 19 we considered together, the first relating to a conspiracy against Mr. Jarrett's servants the next relating to the perjury and subornation of perjury by which the conspiracy was said to be supported. Charge 18 "against Vencatachellum "for having secretly headed and supported a combination in concert with the following agents " (here follow their names) to exhibit and the above named agents with certain others did exhibit to the late general agent of Salt Monopoly many false charges and accusations against the "public servants who now fill their former situation under the pretence of endeavouring to get reinstated in their situations from which they had been justly dismissed and by which combination and charges exhibited, they caused the late general Agent to put a complete stop to the sales &c." by which it sets forth the Company lost Rupees 8,054. We did not think that the Company could prosecute these informers in the Criminal Court with a prospect of their being punished if it were politic to punish them. We did not imagine that their conduct in this instance could be construed into an offence punishable by Mahomedan law, but we were certain that it was not our business to punish those who noticed abuses in the Salt department. The parties accused we conceived might prosecute the informers for defamation and obtain damages, or institute a charge for a conspiracy if they pleased, but we stated that we should take no share and very little interest in the prosecution; as far as regarded the Company's alleged loss we thought it would be quite as reasonable and much more effectual to prosecute the General Agent than the informers. Charge 19 "against most of the above named agents and others viz (names specified) acting at the head of which combination was Vencatachellum Moodelly secretly for having suborned to perjury the seventeen Salt manufacturers &c." It is no doubt lamentable we ob-

served that perjury is so common in India, and it might we remarked be worthy of a public Board to take measures to punish and prevent this offence, but it appeared to us that if we were to go out of our way on every allegation of perjury to ascertain by a trial the truth of the facts and to bring the offenders to punishment we should adopt a course of proceeding in our humble opinion more becoming a society for the suppression of vice than a Board of Revenue. The late general Agent we remarked entertained a very different opinion from that which Mr. Jarrett had stated respecting these alleged abuses, and although the appearance of industry and zeal exhibited by the Collector in the reports of the 10th and 31st July on the enquiry which he had been directed to institute had led us to acquiesce in his assertions of the innocence of his servants, yet he was desired "to remove such of the servants as may have misbehaved and to inform those against whom false accusations have been preferred and supported by oath before "Mr. Murray that they may prosecute those who have injured them if they please; however the "Board cannot help cautioning you against adopting too favorable an opinion of the Salt servants because they have been attacked by the combination as you term them". So far from thinking it our business to prosecute these informers on behalf of the Company and dismissing the allegations against the present Salt servants we had we observed thought it necessary to repeat our injunctions to Mr. Jarrett "to encourage information against them." We told him "that we are satisfied that considerable abuses act. in the Salt department in almost every district and recommended to his serious attention representations although coming from persons who are under the imputation of being engaged in an intrigue to serve their own purposes," after what had passed on this subject we confessed our surprise at Mr. Jarrett's adopting a mode of procedure which of itself gave some colour of probability to the accusations against the servants. Charge 20 "against Vencatachellum" (&c., names specified) "for having as appears by the correspondence and documents quoted in the margin framed "petitions addressed to the Board of Revenue containing the most wilful falsehood against the "present public servants &c." It appeared to us that this charge comprehended the essence and sum of Vencatachellum's offences, for Mr. Jarrett it appeared treated it more seriously than the others and in explaining it took occasion to point out his "diabolical views." We had already remarked that Mr. Jarrett had omitted to report upon the allegations contained in these petitions regarding abuses, which the late General Salt Agent thought deserving of great attention and which we had called upon him to investigate. Instead of doing so, he had it appeared issued proclamations and threats against informers and had, now made this appeal to Government. We thought Mr. Jarrett's conduct in this respect highly irregular and unreasonable. We perceived nothing which could justify the unseemly and extraordinary conduct of Mr. Jarrett in slighting his immediate superiors by an unnecessary and ill-timed appeal to Government and in rushing into the presence of the Governor in Council, with an uncouth and outrageous address for which no good apology could be made, on the grounds of the urgency and importance of the case. Charge 21st "against Vencatachellum for having through his father-in-law Arnagherry &c." (names specified) committed various "illegal acts against one of the Zemindars of this Zillah named Rajah "Maunorry Vencata Kistna Row" for "having sowed dissensions in his family" and "used undue influence to make the said Rajah give up to them certain jewels with other exactions" and "for coming a second time with severe disputing and obliging the Rajah to give up certain "household furniture &c." and still further for coming with four peons in the Rajah's absence "and going into his private apartments contrary to their laws and customs, keeping the "peons at the door of the women's apartment and staying there until daybreak and then "returning by another way from that which they came &c."

To Mr. Jarrett, 29th October 1803, Para 14.
In Diary Cons., 7th November.

To Mr. Jarrett, 10th. In Diary Cons., 14th May 1810.

From Mr. Jarrett, 6th. In Cons., 22nd February. To Mr. Jarrett, 10th. In Diary Cons., 14th May. From Mr. Jarrett, 16th. In Cons., 30th July 1810.

214. We declined dwelling upon the irregularity of representing this matter immediately to Government in a letter dated the 18th, and which most probably had been many days preparing, when the Collector only reported it to the Board of Revenue on the 16th July; the acts alleged were we observed committed in May. If these transactions were calculated to produce immediate and extensive detriment which nothing but the extraordinary interference of the Governor in Council could avert they ought we remarked to have been reported earlier. If not why we ask had the Governor in Council been disturbed when redress sufficiently prompt might have been obtained through the regular channel? We imagined that it was unnecessary to report these matters even to us. If Rajah Maunoor Vencatakistna Row had been robbed or assaulted by the Agents of Vencatachellum Mr. Jarrett we remarked should have referred him to the Magistrate. If nothing but bad advice had been given and Vencatachellum "remained behind the curtain" Mr. Jarrett should have counteracted its bad effects by giving the parties good advice. On the 2nd February last we remarked the Acting Collector had brought to our notice with pleasure the circumstance of this Zemindar's succession to his estates as he had the "character of being an active and intelligent man" this being the case, we thought that he might be left to take care of his own affairs and conduct his own prosecutions. What appeared to us most extraordinary in his representation to the Collector accuses "Sawmy Kistniah who is Gumastah in your Cutcherry" and Potoni Linghiah one of the record-keepers at your Cutcherry of being the chief part in these transactions, Vencatachellum we observed was only mentioned as a secret adviser. V. at Mr. Jarrett might at least keep his own servants from perpetrating such misdeeds, at an events he ought not we observed to disturb his superiors with premature and vague declamations instead of taking the proper steps to bring them to punishment.

215. Mr. Jarrett closed his address with an appeal from the judgment of the Board on these transactions but "I admitted far from supposing these opinions of mine infallible 'I am no lawyer to decide on points of law on which lawyers themselves may differ.'" We thought that even lawyers would be united in condemning Mr. Jarrett's proposal of proscription as illegal, and imagined that few could be found who would agree with him in any of the doctrines or conclusions which he had submitted in the letter under notice which enclosed two lists, one of the numerous witnesses who might be examined (such of them at least as were not put down as dead) respecting these transactions, and the other containing the names of parties to be proscribed.

216. We observed to Government that it had been found necessary formerly to inform Mr. Jarrett that "the Board could not but regret that so much of your time and their attention should have been applied with so little advantage to a subject comparatively inconsiderable," and we observed that we had more reason to regret the sacrifice of valuable time and waste of what we humbly hoped was valuable labor, occasioned by Mr. Jarrett's mode of conducting public business, we added that neither the importance of the subject, the official reputation of Mr. Jarrett nor the character of his reports merited the attention which it had been necessary to bestow upon them.

217. For the length of our address under consideration we did not consider it requisite to any apology. We thought it necessary for our justification being the object for which we concluded, that Mr. Jarrett's letter had been referred to us. The general tenor and style of that letter, however extravagant in itself, seemed calculated, (whether intentionally or otherwise we knew not) to convey an impression that great abuses existed which had been brought to our notice but which we had thought proper to overlook. How far such an impression was borne out by the facts, we left it to the Honorable the Governor in Council to judge. If the revenues of this Zillah had been subjected to "a successive course of depredation" by Vencata-

chellum and his dependents, we were yet to learn the grounds upon which the allegation was founded. Amongst the charges which had been advanced, there were, we observed few, which did not refer to the remote period when Vencatachellum held a confidential situation under the Collector, and of the few which referred to a more recent period, there were none in which we perceived any circumstances directly affecting the public Revenue. We considered it indeed remarkable that in the two instances in which the conduct of Vencatachellum and his party had become the subject of Mr. Jarrett's declamatory attack, that party had stood in the character of the accusers instead of the accused. And though we were ready to admit that the accusations referred to might very probably have been dictated by interested views, we had not that confidence in any set of servants which should induce us to reject accusations without enquiry, the opportunities of abuse were, we observed, confined almost exclusively to persons holding public situations; if therefore any extensive "depredation" had been committed, we stated our expectation to find it in that quarter.

218. But whatever might be our opinion with respect to the talents of Mr. Jarrett, we conceived it but justice to him to state that he had always shewn himself particularly attentive to his duty, and that we had no reason to believe that the Revenue Administration of Guntoor was ever more exempt from abuse than at the period under consideration, if there were any circumstance which might tend to weaken that belief, it was, we observed, the singular warmth with which on two different occasions the conduct of the public servants had been defended by Mr. Jarrett; for it manifested, at the least a too unreserved confidence where mistrust ought never to be excluded.

219. With our address under consideration we had the honor to return the letter of Mr. Jarrett to the Honorable the Governor in Council. We had, we observed, already adverted to the impropriety and irregularity of this address which we begged leave to add, we could not but consider as highly disrespectful to our authority, which we remarked could not in fact subsist, if our conduct were liable to be made the subject of a direct representation to Government on every occasion in which it might not be so fortunate as to accord with the sentiments of the Collectors.

220. To the Report above recited we have not as yet had the honor of receiving a reply.

CEDED DISTRICTS.

221. In a letter to the Chief Secretary under date the 8th January 1810, we had the honor to submit to Government a letter from the Collector of the Bellary Division of the Ceded Districts, stating a considerable degree of distress to have been felt in his district from the want of rain, and also reporting a very alarming emigration of inhabitants to the Mysore country either from this or some other cause.

222. A communication of this nature we observed would under any circumstances occasion to us serious concern, but it assumed a complexion of increased alarm as coming from a Revenue officer, of whose talents, judgment and zeal we had often had occasion to make mention, in whose intelligence and active exertions we had the greatest reliance, and whose report therefore upon such an emergency was entitled to double weight.

223. Of the justice and expediency of establishing a principle of reciprocity between the Honorable Company's and the Mysore Government in returning such Renters or Ryots as might be actually indebted or under engagements to the Revenue officers of either State, there could, we observed, be little doubt, but we questioned much the equity or policy of attempting to confine to a particular village or district, inhabitants who, without any actual engagements had a prospect of employing to greater advantage their stock and industry elsewhere.

224. At all events the emigration of Ryots to the extent described by Mr. Chaplin indicated the existence of some serious disorder, physical or moral prevailing in the Districts thus deserted, which we apprehended would require a more efficient remedy than the proposed arrangement between the two Governments. It would little avail, we observed, to return back the impoverished Ryot to his untilled field, unless an excitement to industry, and the means of employing it were afforded him.

225. Much as had been said, and with justice, of the wise and able management of Colonel Muuro in the Ceded Districts, various passages from the Reports of that gentleman himself, as well as from our records, and particularly our late instructions to Mr. Chaplin, on the subject of his Settlement, a copy of which was forwarded to Government, under date 18th December 1809, as noticed in our last Report would, we observed, have put Government in possession of the fact that at every Settlement had embraced the full extent of the Government share of the Circar land, that in fact the Survey assessment came so near to the utmost practicable payment by the cultivator that it was seldom fully realized, a circumstance which we remarked would render the Revenue in a certain degree liable to fluctuation from the effect of season.

226. The western talooks of the Ceded Districts, nearly equi-distant from the two seas, and from the effects of both monsoons, were, we remarked, peculiarly liable to suffer from drought, and we were convinced, that a succession of bad seasons and perhaps insufficient information as to their effects, must have been the occasion of the emigration complained of, the cause of which could in their opinion only be effectually removed, by a judicious moderation in the Settlements.

227. Mr. Chaplin we observed possessed our full confidence, and we were convinced that no exertion would be wanting on his part to conclude such a Settlement as should secure to Government the utmost possible Revenue, consistent with the permanent welfare of the inhabitants, but at the same time we felt it our duty to express our conviction that some immediate sacrifice of Revenue was become necessary in order to secure the permanent prosperity of the country.

228. Trusting to the discretion and zeal of Mr. Chaplin, we, in our former instructions to him, sanctioned such measures on his part as were calculated to strengthen and confirm his authority in the execution of his arduous duty, and we had since recommended strongly the temperate and mild use of that authority so established.

229. We stated that we had told him in reply to the letter submitted with our address under consideration, that if his authority was confessedly established, he might grant occasional indulgences without danger of appearing weak, and from our confidence in his discretion, and knowledge of the affairs of his district, without suspicion, on the part of his superiors, of his listening to unfounded tales of distress, and that therefore, where it might appear to him that indulgence was necessary to render stable the prosperity of the country, we would have no scruples in recommending that such indulgence should be shewn.

230. In communicating these sentiments however, we used every argument to stimulate his zealous exertions for the public good. We pointed out his duty as arbiter of assessment to regulate the demand of Government according to the circumstances of the people, to remit where poverty and bad seasons might render remissions necessary and politic, and to insist, on the full assessment where opulence, good seasons, and successful husbandry might enable the Ryots to support it, and in short to bear constantly in mind, that the important object of Government and of the Board was to collect the greatest possible Revenue consistent with the permanent prosperity of the country.

231. We at the same time intimated our intention when further information of the particular circumstances of this district should be received to address Government again on the subject.

To the Chief Secretary to Government, in Diary Cons., 12th March 1810.
From Mr. Chaplin, 15th, in Cons., 22nd February 1810.

232. Accordingly in a letter to the Chief Secretary under date the 8th March last, we submitted for the information of Government a further letter from the Collector of Bellary.

233. We remarked that having on a former occasion communicated to Government our apprehensions, that a loss of Revenue must result from the distress to which the inhabitants of a portion of the Ceded Districts had been reduced, in consequence of the general failure of the periodical rains, we had now the disagreeable task of reporting that the probable loss in the Bellary Division, on comparison with the Revenue of Fusly 1218, amounted according to a Statement which Mr. Chaplin had furnished, to the large sum of Pagodas 82,617-20-41.

234. This deficiency, Mr. Chaplin explained was not to be ascribed wholly to the want of rain and failure of the crops in the present year, but in part to a succession of unfavorable seasons ever since Fusly 1215, it was evident in fact that in these seasons, too high a Revenue had been drawn from a deficient produce, the consequence probably, as was before remarked of insufficient information at the time, as to their effects.

235. We were convinced that the good sense and zeal of Mr. Chaplin would secure him from being imposed upon by unfounded representations of distress; and that his humanity and discretion would on the other hand, dispose him to grant relief where relief was actually required. In submitting therefore, the letter before mentioned from that gentleman, we had some consolation in reflecting that the proposed remission of Revenue, whatever its amount might ultimately prove, was essentially necessary, and that though the immediate loss was considerable, it would conduce to the beneficial effect of preserving from decay the agricultural stock and spirit of the country.

To Government, in Cons., 29th October 1810.
From Mr. Chaplin, 26th June, in Cons., 8th July 1810.

236. Under date the 29th October we had the honor to submit for the information of the Honorable the Governor in Council the Report of Mr. Chaplin upon the Revenues of the Bellary Division of the Ceded Districts for Fusly 1219 together with the Statements from Nos. 1 to 7 which accompanied it.

237. We observed that a triennial lease comprehending Fuslies 1219, 1220 and 1221 had been introduced into this division of the Ceded Districts, but we were concerned to say not without the difficulty and the loss which we expected.

238. In the beginning of the year we had communicated to Government our apprehensions that a loss of Revenue must result from the distress to which a portion of the inhabitants of the Ceded Districts had been reduced in consequence, not only of the want of rain and failure of the crops which had then begun to be experienced, but of a succession of unfavorable seasons ever since Fusly 1215, and of an error in not lowering the Revenue in proportion to the deficiency of the produce.

239. We had now to communicate the amount of this loss which was anticipated and although it was very considerable, we acknowledged that, weighing the circumstances of difficulty and distress under which the Settlement was concluded, and adverting also to the very unfavorable expectations which had been formed, the actual result was to us rather a matter of satisfaction than disappointment.

240. In addition to the emigration and poverty which former bad seasons, and indeed bad management (in not lowering the demand of Government in proportion to the deficiency of the produce) had occasioned, there was, we observed in the last year a total want of rain in some districts, and a partial want in others. The black lands yielded no where an

average crop, in some places they remained unsown, in other places where a partial shower encouraged the inhabitant to cultivate, the subsequent drought rendered the land in general wholly unproductive. Besides this general failure of the dry land crops, there was a very considerable decrease of wet cultivation in the Western Districts from the want of water in the tanks, to which cause the loss of Revenue was to be materially attributed, 318 tanks, which ought, according to the survey valuation to have paid a Revenue of Pagodas 38,000, received *no water at all*, and others which, in the preceding year, yielded two crops received, in the last year water for one crop only, whence a further loss of about Pagodas 10,000 ensued, so that of the whole deficiency of the last year, about Pagodas 48,000 arose from the impossibility of cultivating tank lands from the total or partial want of water.

241. This loss, we remarked, was evidently occasioned by a cause, the effects of which could not be averted, and the remainder of the deficiency of the last year would, we hoped, appear comparatively light when the settlements of former years, the peculiar circumstances which result from the inland situation of these districts, and the almost proverbial uncertainty of the seasons were taken into consideration. If 318 tanks which ought to have been filled with water and to have produced a Revenue of Pagodas 38,000 were left entirely dry, it might, we observed, be easily conceived that all the cultivated lands of the district in which those tanks were situated would suffer severely from deficiency of water; that if from this cause alone, so great a loss ensued, the general loss must have been extremely heavy.

242. Under these circumstances of immediate distress, occurring in districts, the inhabitants of which had by previous misfortune been induced to emigrate in great numbers, a high Revenue, we observed could be neither expected nor desired; and although we had entire confidence in the humanity as well as in the judgment of the Collector, we were not without apprehension that the settlement might still be somewhat too high.

243. It has been a principal object to form the lease with the Potails wherever they would consent to reasonable conditions, and in general this class of people were retained in their situation of chiefs of villages. It was not however we observed to be concealed that many of these people fearful of losing their Euams which they esteem as their estates, and the hereditary management of their villages, which they had held for generations, had accepted conditions of rent for the late Fusly higher than the state of cultivation and the means of their under tenants would enable them readily to fulfil. In fixing the rent of each village, it was impossible to institute a minute enquiry into the losses sustained from a deficient produce. The general state of cultivation and capacity of improvement, as well as the means of the inhabitants, and the ability of the Potal who became the renter, were all taken into consideration and the assessment determined after a full review of all these circumstances.

244. With respect to the Settlement between the renter and his under tenant, we feared that perhaps too much latitude had been left to the former. From the high rate of the Survey rent, which had been made the limit of the demand upon the under tenants, and from the uncertainty of the condition "provided the Ryots have the means of paying," we apprehended that the exactions of the renters would be restrained by nothing but their own interest. We remarked that where the renter looked to present profit rather than to future success, emigration had occurred and would again take place; and although it was some consolation to think that the Ryot might find an asylum against oppression in flight, it was yet we observed but a melancholy consolation, since it involved the banishment of Ryots from their villages, detrimental to agriculture from this relapse into the habit of wandering, and insecurity of Revenue which last effect we observed, must result from almost certain failure of those imprudent renters by whose exactions substantial ryots are removed.

245. We expressed our apprehensions that the poverty of the Renters would be a perpetually exciting cause of exaction, and that when the Ryots had been forced by their exactions to sell their cattle and quit their villages, the same general poverty would prevent other Renters, who might be willing from renewing their stock and restoring their spirit by an advance of Tuckavy; these cases would we feared, frequently occur, and failure of rent, if not an emigration to Mysore or to the Nizam's country be the consequence.

246. In forming the triennial Settlement of villages, the lands of which are watered from tanks, the Collector we observed had been obliged by the poverty of the inhabitants, and the uncertainty of the seasons, to make the rent depend upon the supply of water, a clause was inserted in the puttahs of Tank villages, stipulating for a certain rent from the wet lands in the event of the tank filling, and in the event of the tank receiving only a partial supply, a rent proportioned to the extent of land which the supply should render capable of cultivation.

247. That this condition involved considerable trouble and uncertainty was evident, but there would, we remarked, have been a great loss of time in endeavouring to persuade the renters to consent to unconditional terms for three years, and had they been induced to acquiesce in such terms, they must inevitably have failed in their engagements had the tanks remained dry.

248. Having stated the difficulties and the distress which opposed the Settlement, and which we thought must for a time continue to impede the collection of the Revenue in these districts, we proceeded to consider the amount of the Settlement and to compare it with that of former years.

249. In some districts we observed there were villages which it was impossible or inexpedient to rent, and we submitted the following abstract showing the whole numbers of villages rented and in Aumani, and the amount of Rent or Revenue estimated for the whole:—

2,551 Villages rented for 3 years at Star Pagodas	...	...	7,27,761	19	30
12 Villages rented for 1 year	...	...	1,989	19	73
26 Villages kept in the Collector's hands	...	...	38,796	28	75
Total Land Revenue...			7,68,547	23	18

250. The Renters we remarked had agreed to pay an increase for Fusly 1220 of Pagodas 77,816-2-36, and a further increase for Fusly 1221 of Pagodas 36,945-27-70; but upon the condition that there was a full supply of water in the tanks, a condition which, we thought must exclude the hope of so great an increase in the Revenue of the two preceding Fuslies, at the same time the prospect which these engagements held forth, in the event of favorable seasons, was doubtless we observed very satisfactory,

251. The difference between the Settlement of Fusly 1219 and that of the previous Fusly was shewn in the subjoined statement.

Abstract.

	Fusly 1218.		Fusly 1219.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Rent ...	8,51,500	33 8	7,68,547	23 18	...	...	82,953	9 70
Kurnoill Pesheush ...	22,916	30 0	22,916	30 0	...	...	...	...
Total...	8,74,417	18 8	7,91,464	5 18	...	...	82,953	9 70
Licences ...	58,373	7 78	55,719	37 13	...	...	2,653	15 65
Total Land Rent and Licences ...	9,32,790	26 6	8,47,184	0 31	...	...	85,606	25 55
Customs ...	41,047	6 17	56,147	4 67	15,099	43 50	...	...
Grand Total...	9,73,837	32 23	9,03,331	5 18	15,099	43 50	85,606	25 55
Deduct Increase...							15,099	43 50
Nett Decrease...							70,506	27 5

252. In order to form a correct judgment of the Revenue of Districts subject to such fluctuations of produce and vicissitude of season, we considered it necessary to compare the Settlement of Fusly 1219 not with that of one, but of a course of years; and in this point of view it would not, we remarked, appear so unfavorable.

253. The Settlement concluded by Mr. Chaplin fell below the actual collections of four out of nine years during which the Ceded Districts had been under the Government of the Company, but it exceeded the actual collections of 5 years of that period. It fell below the actual collections of Fusly 1214 the fifth year of the period during which it might be supposed that the Ceded Districts had begun sensibly to feel the good effects of the late able administration of Colonel Munro, in the sum of Pagodas 37,050-31-32. It fell below the collections of Fusly 1215, the best year in the Ceded Districts in the sum of Pagodas 94,357-25-5, it fell below Fusly 1216, although that was an unfavorable season in the sum of Pagodas 8,221-31-30, and it fell below the collections of Fusly 1218, in the sum of Pagodas 81,928-32-14, but it exceeded the collections of Fusly 1210 the first year of the series in the sum of Pagodas 2,56,068-13-69, of Fusly 1211 in the sum of Pagodas 1,56,877-31-58, of Fusly 1212 in the sum of Pagodas 1,54,129-13-34, of Fusly 1213 in the sum of Pagodas 1,02,989-7-66, and of Fusly 1217 in the sum of Pagodas 7,168-24-7.

254. To the sudden increase of Revenue in Fusly 1218 from Pagodas 7,84,295-29-11, the Settlement of the previous year to Pagodas 8,73,392-41-32, might, we conceived, be attributed to the deficiency in Fusly 1219, subsequent investigations and events had demonstrated that the situation of the inhabitants demanded relief rather than justified an increased Revenue, and we had rather to lament that so much was taken in Fusly 1219, than that so little had been ob-

tained in Fusly 1219, since the heavy rent of the first had reduced the Revenue of the second of these two years.

255. We proceeded to notice the principal items of increase and decrease in Land rent which were minutely explained in the comparative statement accompanying the Collector's Report, and from which resulted a nett decrease of Pagodas 82,953-9-70.

256. The increase amounted to Pagodas 81,277-8-13, and arose we observed from two causes; the first increase of cultivation, amounting to Pagodas 33,758-5-37, consisted of land fallow in Fusly 1218, but cultivated in Fusly 1219, of the beds of tanks full in Fusly 1218, but empty and cultivated in Fusly 1219, of lands left unsown in Fusly 1218, from the excessive fall of rain, of wet lands waste in Fusly 1218, and of new lands agreed for by Renters in villages in which there was a competition for the rent. The second cause of increase of rent amounting to Pagodas 47,519-2-56 comprised lands held on favorable terms in Fusly 1218, on cowles which had expired, lands held in Fusly 1218 by privileged castes which since were rented to common Ryots and paid full rent, and lands the full rent of which was remitted in Fusly 1218, on account of the poverty of the Ryots, but which had afterwards been charged with the full assessment.

257. The decrease amounted to Pagodas 1,64,230-18-3; of this sum there appeared Pagodas 441,416-0-55 under the head of "decrease of cultivation," of this the loss arising from a deficient cultivation of dry land was ... 54,904 3 21
Garden land ... 9,312 12 71
Wet land under tanks, nullahs and wells ... 60,174 38 31
Loss of second crops from want of water ... 12,189 20 9
Loss of house rent and village taxes by the death and desertion of inhabitants 4,835 16 9

Total... 1,41,416 0 55

The next item of decrease "failure of crops" amounting to Pagodas 20,688-17-56, comprised lands on which rent was remitted either because it was sown but produced nothing, or because it was held in Fusly 1218 by common Ryots paying full rent, but in Fusly 1219 by privileged castes paying a favorable rent or because an abatement was allowed in Fusly 1219 to cover repairs, risks, and charges to induce the Potails to consent to the lease.

258. These we observed were the principal heads of increase and decrease in land rent leaving a nett decrease in Fusly 1819 of Pagodas 82,953-9-70, which might be attributed in some measure to the poverty, death or desertion of the Ryots, but chiefly to the immediate want of rain. The decrease in the number of inhabitants in column 44 of the Comparative Statement accompanying the Report of the Collector exhibited a loss of 4,313 partly by death but chiefly from desertion. It was, we remarked, lamentable that the emigration was not confined to the idle and indigent class among whom it had been always habitual, but that many formerly substantial farmers, who used to pay very high rents to Government were represented as having retreated to Mysore. This evil, we observed, had been increasing since Fusly 1216, and Mr. Chaplin was apprehensive that the extent of it had hardly yet "been fully ascertained." The distress occasioned by the unusual cheapness of grain at the end of Fusly 1218, which obliged the Ryots to sell their stock to pay their last kists; the drought in Fusly 1219, which produced distress generally and in some places deprived the Ryots of the means of subsistence, and the mortality occasioned by a pestilential fever were the causes to which this emigration was attributed. This general spirit of emigration we considered to be a demonstration of the error which we had noticed in not reducing the rent in proportion to the deficiency of produce, and we observed that it would induce us to receive propositions in favor of a moderate

settlement, or even a remission of Revenue, with more indulgence from this, than from perhaps any other Province.

259. The Revenue under the head of "Licences" amounted, as appeared by the Comparative Abstract Statement in Fusly 1218 to Pagodas 58,373-7-78, in Fusly 1219 to Pagodas 55,716-37-13 only, the net decrease of Pagodas 2,653-15-65 was the result of both increase and decrease under this head; the increase amounted to Pagodas 1,365-9-29, arising from the increased offers of the Renters; the decrease to Pagodas 4,018-25-14 resulted from the diminished offers of the renters of some of the District licences, and of the Garrison licences of Gooty and Bellary, in consequence of a reduction in the number of the Troops.

260. The total decrease under the heads of Land Revenue and Licences in Fusly 1219 amounted to Pagodas 1,68,248-43-17, whence the total increase under the same head, amounting to Pagodas 82,642-17-42, being deducted, the nett decrease was Pagodas 85,606-25-55; of this sum Pagodas 82,953-9-70 consisted of Land Revenue, and Pagodas 2,653-15-65 of Licences.

261. In the review of the Settlement which Mr. Chaplin had concluded, we did not observe any further point requiring notice excepting a diminution of Revenue and an addition to the head of Enams, of a sum of Pagodas 2,698-33-70, resulting chiefly from the villages granted in Jaghire to Ram Chunder Row, the Sheristadar of the late Principal Collector Colonel Munro as noticed in our last General Report,

262. The amount derived from town and frontier duties in Fusly 1219, was entered on estimate in the Jummaabundy at Pagodas 56,147-4-67, being Pagodas 15,099-43-50 more than was realized during the preceding year from the same source; this amount being added to the sum of Pagodas 847,184-0-31, the Revenue from Land rent and Licences raised the total gross Revenue of Fusly 1219 from the Bellary Division of the Ceded Districts to Pagodas 9,03,331-5-18, and shewed a nett decrease below the Revenue of the preceding year of Pagodas 7,506-27-5.

263. We observed, however, from a separate Report of the Collector as well as from the statement of Demand Collection and Balance to the 12th July 1810, that the actual collections from Customs amounted within the Fusly to Pagodas 57,753-3-43, being an excess over the estimate of Pagodas 1,605-43-67 which reduced the total nett decrease of Revenue in Fusly 1219 to Pagodas 68,900-23-29.

264. We had the satisfaction to add that notwithstanding the apprehension expressed by the Collector in the 8th paragraph of his Report as to the necessity of an eventual remission to the amount of 8,000 Pagodas, the whole of the Land rent was realized on the 30th September, with the exception of a balance of Pagodas 3,654-1-3, part of which also we were informed was recoverable.

265. We have not yet been favored with a reply to the Report above recited.

To the Chief Secretary to Government, in Diary Cons., 9th August 1810.
From Mr. Chaplin, 15th, in Cons., 23rd July 1810.

266. Under date the 6th August last, we had the honor to submit a letter from the Collector of Bellary, accompanied with his estimate of the expense of tank repairs for Fusly 1220.

267. Of the total amount Pagodas 7,009-10-44, a proportion of Pagodas 3,024-39-30 was the estimated expense of the ordinary annual repairs required to the nullahs and watercourses branching from the Toombuddra and the remainder, Pagodas 3,984-16-14 was the estimated expense of repairing different tanks and wells, which were particularized in the estimate.

268. We begged leave to recommend that the estimate should be sanctioned.

Letter to the Collector of Bellary, 26th, in Diary Cons., 26th December 1809.

269. In Fusly 1219, the only disbursement estimated by the Collector and conditionally authorised by the Board was, we remarked Pagodas 2,003-2-4 for the ordinary annual repairs already mentioned, and we took the same occasion to request the sanction of Government thereto.

270. The Honorable the Governor in Council in reply considered the estimate for the repairs of tanks and watercourses submitted by the Collector of Bellary for Fusly 1220 to be moderate, and sanctioned the disbursement to the extent of Star Pagodas 7,009-10-44 accordingly.

From Mr. Secy. Gahagan, 17th, in Cons., 23rd August 1810.

271. The Governor in Council was further pleased to sanction the disbursement estimated by the Collector for Fusly 1219 to the amount of Star Pagodas 2,003-2-4 for the ordinary repairs of tanks and watercourses for that year; but observed that sanction should have been solicited at the time the Collector submitted his estimate.

272. In our last General Report we noticed the appointment of Mr. Charles Ross to take charge of the Cuddaph Division of the Ceded Districts, in which situation he was confirmed under date the 13th February 1810.

273. Under date the 22nd October last, we had the honor to submit the Report of Mr. Ross upon the Revenues of the Cuddaph Division for the late Fusly 1219, with the statements which accompanied it.

To Government, in Cons., 22nd October 1810.
From Mr. Ross, 9th, in Cons., 14th June 1810.

274. In our last Annual Report upon the Revenues of these districts, we had communicated the particulars of the lease which Mr. Chaplin had concluded for Fuslies 1218, 1219 and 1220 in the greater part of the villages of this Division, and in our addition mentioned, we proceeded to report upon the progress of the present Collector in collecting the rents under the lease concluded by Mr. Chaplin, and in extending the lease to those villages where its establishment was at first found to be impracticable.

275. We subjoined the following statement exhibiting at one view the Comparative Revenue of Fuslies 1218 and 1219, according to the Jummaabundy.

Abstract Comparative Statement of the Revenue of Cuddaph for Fuslies 1218 and 1219.

	Fusly 1218.		Fusly 1219.		Increase.		Decrease.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Land Rent ...	7,95,492	44 46	7,57,074	23 19	...	...	38,418	21 27
Licenses ...	17,799	22 1	16,774	31 32	...	...	1,024	35 49
Total...	8,13,292	21 47	7,73,849	9 51	...	...	39,443	11 76
Add Customs ...	15,441	13 0	26,966	41 59	11,525	28 59	...	...
Grand Total...	8,28,733	34 47	8,00,816	6 30	11,525	28 59	39,443	11 76
Deduct Increase...							11,525	28 59
Nett Decrease...							27,917	28 17

276. From the statement it appeared that the Land Revenue of Fusly 1218 amounted to Pagodas 7,95,492-44-46, while that of Fusly 1219 amounted to Pagodas 7,57,074-23-19 only, being a decrease of Pagodas 38,418-21-27.

277. In considering the causes of this decrease, we deemed it to be proper to divide the whole land rent into three portions; that arising from villages into which Mr. Chaplin had introduced the triennial lease; that arising from the villages which Mr. Chaplin had been obliged to rent for one year only and which had since been rented for two years, and that arising from villages which neither the late nor present Collector could rent at all for Fusly 1218 or 1219, and which consequently were kept under the Ryotwari management during these two Fuslies.

278. In the villages into which Mr. Chaplin had introduced the triennial lease there was an increase in Fusly 1219 of Pagodas 12,658-38-12 above the rent of the preceding year; this increase, however, though the consequence of a stipulation of the lease was represented as bearing very hard upon the Renters, and the Collector we observed expressed "some doubt as to the possibility or even propriety of collecting the whole of the rent of the 3 year villages within the present Fusly." From the necessity which had existed of lowering the settlement of those villages which it was impracticable to rent, we could not but admit that the rented villages under consideration were subject to peculiar hardship; they had we remarked partaken of the disadvantages of season under which the others had suffered, but instead of having obtained indulgence like the others they had been obliged by the terms of the triennial lease to pay nearly thirteen the more than in the previous year. The rent of these settled villages 1,099 in number, amounted in Fusly 1219 to Pagodas 5,16,481-30-64, in Fusly 1219 the terms of the lease raised it to Pagodas 5,29,698-37-58, and in Fusly 1220 a still further increase was stipulated calculated to raise it to Pagodas 5,39,436-18-17.

279. In the villages which Mr. Chaplin had settled for one year only (Fusly 1218) but which had since been rented for two years 1219 and 1220, there appeared a considerable decrease.

The settlement of Fusly 1218 was Pagodas	...	...	...	...	1,27,169-5-69
That of Fusly 1319 was Pagodas	...	...	...	...	1,13,001-23-53
				Decrease Pagodas	14,167-27-16

This decrease was attributed to a diminished cultivation and to a failure of crops, the rain came too late, and when it came it fell with such violence as to "destroy the whole of the cotton crops in the Western part of the Districts." The operation of the Regulations had likewise tended to diminish cultivation; the Ryots could now refuse lands which yield a small profit and concentrate their stock upon those which yield a greater. We were of opinion that this would ultimately prove beneficial to Revenue by the general increased produce which would be raised when the Ryots should find themselves masters of their own labor; but we thought that the competition among prudent; and the exactions of imprudent Renters might be prejudicial to Revenue by reducing Ryots to their former habits of wandering from one village to another according to the temporary advantages held out by the Renters.

280. To the low price of grain the decrease of Revenue was also in a great degree to be attributed; Mr. Ross represented that grain was actually selling at the time he was employed on the Jumma bundy at half the price which was taken as the average price in the calculation upon which the Survey rent was fixed; and that the Ryots of one district positively declared that unless they got a better price for their grain than that which they then obtained, no terms that could be given would make it worth their while to cultivate at all.

281. Another reason was stated as having influenced the offers for the villages in question, and which we were sorry to remark must affect the villages rented for three years still more—it was the general apprehension which the losses of the surrounding Renters had inspired. It was

indeed we remarked to be regretted that the villages under consideration had been rented on terms so low, but it was an additional source of regret that the general loss had occasioned this partial defalcation.

282. The principal loss, however, was sustained in those villages into which neither in Fusly 1218, nor in Fusly 1219 the village lease system could be introduced in those villages, the amount of the decrease was Pagodas 34,608-0-70, the Settlement for Fusly 1218 having been Pagodas 1,27,841-30-0, and that for Fusly 1219 Pagodas 93,233-29-10 only; this loss was chiefly owing to the drought which prevailed to such a degree that the lake of Cumbum did not receive more than half its supply of water; and the only well in the Cusbah of Murkapoor drying up, the inhabitants of the largest town in that district almost reduced to the necessity of deserting it for want of water, were obliged to have recourse to the aid of the Circar, to enable them to deepen it. This cause we observed occasioned a loss in Budwail of Pagodas 8,333-0-15, in Cumbum of Pagodas 10,454-11-39, and in Doopaud of Pagodas 15,820-19-31. In Punganoor also there was a decrease of Pagodas 2,860-0-19 entirely owing to diminished cultivation; whether this was the effect of season, or bad management was not we remarked ascertained.

283. With a view to obviate confusion arising from the different modes of Settlement which circumstances had rendered necessary, it appeared to us proper to state that 1,099 Mouzas or villages had been rented for three years, Fuslies 1218, 1219 and 1220, the rent of which for Fusly 1219, the year under consideration amounted to Star Pagodas 5,29,698-37-58, that including the Punganoor District, 267 Mouzas had been rented for 2 years; Fuslies 1219 and 1220, the rent of which for Fusly 1219 the year under consideration, amounted to Star Pagodas 1,54,613-37-21, and that consequently 1,366 Mouzas were rented for the two Fuslies 1219 and 1220, the rent of which for Fusly 1219, the year under consideration amounted to Star Pagodas 6,84,312-29-79, including Punganoor and Venkataugherry Peishcush, and the Settlement of which for Fusly 1220 the ensuing year amounted to Star Pagodas 7,13,019-30-8.

284. The Settlement of four Mouzas or villages settled for one year only (Fusly 1219) amounted we observed to Pagodas 4004-25-10.

285. The Settlement of 459 Mouzas in the Districts of Cumbum, Doopaud and Giddalore concluded on the Ryotwary plan of Fusly 1219 amounted to Pagodas 59,900-10-10; but these villages we remarked had been rented for Fusly 1220 for Pagodas 82,378-10-68.

286. The Settlement of five Mouzas was made Ryotwary for Fusly 1219 at Pagodas 3,589-13-76, but in these villages no arrangement had been made for Fusly 1220.

287. It appeared, therefore that the total Mouzas in number 181 had been settled for three years, for two years, or for one year, a rent of Pagodas 7,95,492-44-46 for Fusly 1218, of Pagodas 7,57,074-23-19 for Fusly 1219, the year under consideration, and that from these villages a Revenue of Pagodas 8,08,887-27-41 might be expected for Fusly 1220, if the seasons should prove favorable.

288. The nett decrease of Land Revenue in Fusly 1219 below that of the preceding year, or Pagodas 38,418-21-27 was explained by us to be the difference between a gross decrease of Pagodas 65,966-3-35 from diminished cultivation, failure of crops, and loss of rent in lands which paid a Revenue in the preceding year, and a gross increase to the amount of Pagodas 27,547-26-78 derived in Fusly 1219 from extended cultivation and increased rent beyond the previous Fusly.

289. The Revenue of Fusly 1219 would not, we observed, appear in so disadvantageous a light, if viewed in comparison with the Revenue of former years. In a series of nine successive years, during which the Ceded Districts had been under the Government of the Company, the land rent of

Fusly 1219 exceeded that of six, and fell below that of three. It exceeded the Land Rent of Fusly 1210, the first year of the Company's Government, in the sum of Pagodas 2,86,137-23-49, that of Fusly 1212 in the sum of Pagodas 1,43,823 3-65, that of Fusly 1212 in the sum of Pagodas 1,14,623-13-40, that of Fusly 1213 in the sum of Pagodas 1,37,410-21-39, and that of Fusly 1214 in the sum of Pagodas 39 423-30-43; but it fell below that of Fusly 1215, perhaps the most favorable season of the series in the sum of Pagodas 27,555-8-54. It exceeded the Revenue of the unfavourable season Fusly 1216 in the sum of Pagodas 1,37,371-38-8, but it fell off again on comparison with Fuslies 1217 and 1218, being below the first in the sum of Pagodas 4,547-36-55, and below the second in the sum of Pagodas 38,418-21-27 as was before shewn in the Comparative statement inserted at the commencement of our address under consideration.

290. We were not prepared to assert that the Revenue of Fusly 1218 was raised too high, but from the circumstances of its exceeding the Revenue of Fusly 1215, the most favorable and productive season of any of the years during which the Ceded Districts had been under the Government of the Company, we confessed that we were not surprised at the comparative defalcation of the year under consideration. The Revenue of Fusly 1219 exceeded that of Fusly 1214 in the sum of Pagodas 39,423-30-43, "yet upon the whole, this season (Fusly 1214) was considered one of the most favorable ever known in the Ceded Districts, while the scarcity in the other Provinces still kept up the price of grain, so that the Ryots had the benefit of both a dear and a plentiful season of a great produce and high price." If therefore we observed the Revenue of Fusly 1219 an indifferent, or rather, in some talooks, an unfavourable season, exceeded that of Fusly 1214 (which was represented on our records as one of the most favorable ever known) in the sum of Pagodas 39,423-30-43, there was in our opinion reason to suppose that the error (if there were any) would incline rather towards excess than inadequacy.

291. The Licences in Fusly 1219 amounted to Pagodas 16,774-31-32, exhibiting a nett decrease of Pagodas 1,024-35-49 below the Revenue derived from the same sources in the previous year, occasioned by the removal of a Battalion from Cumbum, and by an Arrack Renter having thrown up his rent on giving one month's notice agreeably to Regulation I, A. D. 1808

292. The total of Land Rent and Licences for Fusly 1219 amounted therefore to Pagodas 7,73,847-9-51 being below the Revenue derived from the same sources in the preceding Fusly in the sum of Pagodas 39,443-11-76. If however the excess of receipts under the head of Customs Pagodas 11,525-28-59 were deducted from this difference, the nett decrease in Fusly 1219 would be remarked be reduced to Pagodas 27,917-28-17.

293. The amount of Customs was entered on *Estimate* in the Jummabundy at the sum of Pagodas 26,966-41-59 only, whereas we found from a separate Report subsequently received, as well as from the statement of Demand, Collection and Balance to the 12th July that the actual collections from Customs amounted to Pagodas 33,162-44-9, which gave an excess over the Estimate of Pagodas 6,196-2-27, and reduced the total nett decrease of Revenue in Fusly 1212 to Pagodas 21,721-25-70.

294. We conceived it proper at the same time to observe that there was a balance of Land Revenue outstanding on the 30th September to the amount of Pagodas 18,595-8-22.

295. To the Report above recited we have not yet received a reply.

To the Chief Secretary to Government, in Diary Cons., 21st June 1810.
From Mr. Chaplin, 27th May, in Cons., 4th June.
From Mr. Ross, 27th May, in Cons., 4th June.

296. In a letter to the Chief Secretary to Government under date the 18th June last, we had the honor to submit the letters noted in the margin from the Collectors of Bellary and Cuddapah accompanied with estimates of advances proposed to be made for the cultivation of Fusly 1220,

313. As the chief object for which the Police Establishment in the Triputtty District is intended, is to protect the pilgrims who resort to the Pagoda, and consequently to secure the considerable annual Revenue which arises from their offerings, and as the general protection of the inhabitants of the district, for which in other places a Police is chiefly intended, is here but a secondary consideration, it followed we observed respecting the management of the Police might not apply so well to the particular case under contemplation.

314. We remarked that although it might be safely asserted that upon the efficiency of the Police and exact administration of justice depends the Revenue of every Province or in other words that security of person and property is necessary to ensure prosperity, and consequently Revenue; that yet in the case under contemplation, Revenue and Police were so intimately connected that the general reasons which had induced Government to place the administration of Revenue in separate hands might perhaps be overborne by cogent particular circumstances.

315. The great objects of the Police in the Triputtty district we observed were to secure the persons and property of many thousand pilgrims who resort thither from the most distant parts of India; 2ndly, to keep order among the assembled multitude and to assist in the arrangements which are necessary to the full completion of the ceremonies; and lastly, to prevent embezzlement of the valuable offerings which constitute the Revenue of Government.

316. We observed that unless the reasons which induced Government to separate the Judicial authority from the administration of the Revenue should be deemed by the Honorable the Governor in Council to be so universally imperious, that no modification of Magisterial power could be vested in the Collector, we should recommend the adoption of Mr. Græme's proposal that the Police Establishment should be transferred to the Collector, or that the power of apprehending offenders should at least be conferred upon him.

317. We were of opinion that it would be found that the three main objects pointed out would be better attained by this arrangement than by any other. If the Police Establishment were transferred, and the power of apprehending offenders vested in the Collector, he might, we remarked, by being on the spot, ascertain the injury and the guilt, and give redress and punish either the neglect or connivance of the Kavilgars or Police Officers by dismissal, and such means as he might have in his power. When more exemplary punishment might be necessary, he might, we remarked, forward the parties to the Magistrate.

318. In the 26th para. of his letter Mr. Græme forcibly pointed out the ship to which the pilgrims, who having travelled perhaps an immense distance, were being obliged to have recourse to the Zillah Court when they had been (as was often the case) plundered in the vicinity of the Pagoda; It seemed to us evident that the Collector, who generally is present, or even the Tahsildar could afford immediate redress or at least advice and countenance, for which the unhappy sufferer might otherwise prolong his pilgrimage to the Zillah Court.

319. As it was of the greatest importance in a Revenue point of view to encourage pilgrims by securing them from molestation, danger and delay, we thought that not only should the Collector have power to examine and apprehend suspected persons, but that on the further examination of such persons before the Magistrate, and on their trial before the Court of Circuit some of the formalities of the law might perhaps be dispensed with. The inconvenience, expense and delay to which the prosecutor is exposed before the conviction of an offender, might, we conceived must, not only deter prosecution, and consequently prevent punishment, but might damp the pious spirit of the Hindoos, and bring the pilgrimage into disrepute. It should ever, we remarked, be held in mind that, in the case under notice, checking the spirit of religion was losing

Revenue, and that when a pilgrim was robbed or deterred from the pilgrimage, the Treasury of the Company suffered as much as the interest or conscience of the pilgrim.

320. Whether it might be deemed expedient to sequester the lands of the Kavilgars and to place the Police upon a totally new footing, or to continue the Cavelly lands and exact the full performance of the conditions to make good the plundered property; it seemed to us that the personal interference of the Collector would greatly promote the first object pointed out, viz the security of persons and property of the pilgrims; no confusion, we remarked, would result from the adoption of this plan, the Collector if he were constituted a Magistrate within the limits of the Triputtty district would examine and commit the offender, and then send him to the Zillah Jail, and the papers and documents to the Zillah Magistrate to accompany the Calendar to the Court of Circuit.

321. If it were thought unadvisable (and it did not seem to us absolutely necessary) to vest him with the power of commitment, he would only, we remarked, have to examine the offenders and the witnesses and parties concerned, and send them to the Magistrate to be disposed of by him. If it were deemed advisable to constitute the Collector a Magistrate within the limits of the Triputtty district, a Regulation to that effect might, we observed, be published, but if this delegation of judicial power were considered incompatible with the principles of the Regulations which place the Judicial and Revenue functions in separate hands, it would, we thought, be sufficient to order the Magistrate to transfer the Police Establishment and to vest the Collector and the Tahsildar with the authority of a Darogah to apprehend offenders and send them with the evidence to the Magistrate to be examined and committed or released.

322. With respect to the second object, the preservation of peace and the regularity of arrangements necessary to the satisfactory completion of the ceremonies, it was, we observed, in a great degree connected with the first. Riots and breaches of the peace ought, we conceived, to be punished on the spot to prevent the disturbances which so great a multitude might occasion, but it was, we observed, more particularly desirable that the rut or coach should perform its course without interruption, and in order to accomplish this grand object of pious expectation, the inhabitants of the villages in the neighbourhood of the Pagoda are convened to drag the machine; this, we observed, is an object equally important and difficult of attainment, for the rainy season, during which the festival is usually celebrated, the insalubrity of the air on the hill and plain has slackened piety which the frequency and vicinity of the festival might produce, render necessary to quicken the zeal of the inhabitants, although they did not pretend to deny the fact that the custom of many centuries had imposed of dragging the coach; any failure of the machine part retards the progress of the machine "a circumstance of great consequence when it was considered that the failure of the chariot to finish its destined course within a limited time is deprecated as a most unfavorable omen among all Hindus, damps the spirit of the pilgrims and brings the Pagoda into disrepute."

323. The Kavilgars, we observed, had heretofore been very usefully employed in collecting the inhabitants and artificers necessary to drag and to attend to the progress of the car, in keeping off the crowd and generally promoting the happy completion of the ceremonies.

324. With respect to the attainment of the last object, the security of the Revenue, by preventing the embezzlement of the offerings, we had every reason to recommend that the entire superintendence should be placed in the hands of the Collector, without which he declared, this important branch of Revenue particularly liable to embezzlement. From the circumstances stated by Mr. Greame, it would, we observed, be easily believed that the Sepoys and servants em-

See letter to Government 12th, in Diary Cons., 15th June 1809, and from Government 21st June, in Cons., 6th July 1809.

297. The amount of the estimate of the Collector of Bellary, Star Pagodas 39,850, was, we observed, the same in the aggregate as was sanctioned on account Fusly of 1219; but the proportion allotted to particular talooks, had, we remarked, undergone some inconsiderable alterations.

298. In the existing state of most of the talooks composing the Bellary District, we concurred in opinion with the Collector that it would be imprudent to withhold the usual aid of Tuckavy to any extent, and we begged leave therefore to recommend that the estimate as submitted by the Collector might be sanctioned.

299. The amount of the estimate submitted by the Collector of Cuddapah, Star Pagodas 31,139 exceeded the amount estimated and sanctioned on account of Fusly 1219, in the sum of Pagodas 5,265.

Note.—The increase in other items would, we remarked, reduce the net decrease of Revenue to perhaps about 25,000 Pagodas.

*Note.—Some part of this increase consisted of the advance of rent stipulated in the Triennial and Decennial Settlements, but the largest portion was, we remarked, an increase in the rent of the lands to which the lease Settlement had not been extended.

300. It was, we observed, known to Government that this district also had suffered considerably, particularly those parts to which the lease Settlement had not been extended, we were enabled to state that the decrease of Land Revenue in Fusly 1219, on comparison with that of Fusly 1218 would not fall short of 38,000 Pagodas; on the other hand, we had learned with the greatest satisfaction that the season of cultivation just commencing had opened most favorably, and that the settlement for Fusly 1220, according to the engagements which had been entered into, would exceed the Jumma of the Fusly 1219, in no less a sum than * 51,000 Pagodas, consequently the Jumma of Fusly 1218 in the sum of Pagodas 13,000.

301. We stated that these engagements would of course be liable to be altered in some degree by the future season, but there could, we thought, be no question of the expediency of taking the greatest possible advantage of its favorable opening; and we trusted therefore that the advances proposed to be made would receive the sanction of Government.

302. To obviate any ill consequence from delay, we stated that we had requested authority to both Collectors to proceed in making such advances as they might deem necessary, within the amount of their estimates respectively.

303. In reply we were informed that the Honorable the Governor in Council regretted the necessity which existed for the continuance of the disbursement of so considerable an amount in the Zillahs of Bellary and Cuddapah on account of the cultivation of Fusly 1220, but concurred with us in opinion that it would not be advisable to withhold the usual aid to any extent under the actual circumstances of distress which these districts had experienced during Fusly 1219.

304. The Governor in Council was therefore pleased to sanction the issue of Tuckavy for the Bellary Zillah to the extent of Star Pagodas 39,850, and for that of Cuddapah to Star Pagodas 31,139, as estimated by the Collectors for Fusly 1220.

305. We were informed that it was very satisfactory to the Governor in Council to learn that the season had opened so favorably in the Cuddapah district, and that the Jumma of Fusly 1220 was expected to exceed that of the former year in the sum of Star Pagodas 51,000, which expectation the Governor in Council trusted might be fully realized.

CHINGLEPUT.

306. The Honorable the Governor in Council having in a letter from the Secretary Government in the Military Department under date the 7th April last, referred for our Report copy of a letter, and of a petition enclosed from the Officer Commanding at Poonamallee, respecting the duties levied at that station, we had the honor to address Government on the subject under date the 16th April.

From Mr. Piele, in Cons., 16th April 1810.
To the Chief Secretary to Government, in Diary Cons., 19th April 1810.

307. Poonamallee we observed was one of the three places selected in the Zillah of Chingleput as Stations for the collection of Town duties, the other two were Conjeveram and Trivellore. These we observed were the only places in the district of much importance. Wallajabad and the Mount excepted, the former of which was considerable only as a Military Cantonment, the place itself being nothing more than an ordinary village. To the last mentioned Station the Madras Chokies extended, though not so (we believed) as to interfere with the free supply of the Cantonment Bazar, but for the purpose chiefly of guarding the Revenue of Madras from the injury to which it would be liable if merchandize could be imported within the limits of the Mount without restriction.

308. This we observed was a sufficient explanation of the circumstances mentioned by Mr. Austen of the bazars at the Mount and Wallajabad being exempt from tax; the exemption was not, we remarked, extended to Poonamallee, because as a Military Station it was regarded to be of inferior importance and as a town of superior importance to the two other Stations; at this time however the case we observed was different, there was a large body of Troops at Poonamallee, to whose convenience it seemed right to attend, the difficulty moreover of preventing the introduction of goods purchased beyond the limits of the Chokies must, we thought, be much increased, and as the amount of the collections had never been considerable, not more than three or four hundred Pagodas per annum; we were of opinion that the Chokies might be withdrawn.

309. We conceived it proper to add that under the arrangement in contemplation and which would, we observed, be very shortly submitted the loss occasioned by the withdrawing of the Chokies would not be of long duration.

310. The Right Honorable the Governor in Council was entirely satisfied with the explanation given by us for fixing on Poonamallee as a Station for the collection of Town duties, but as it appeared that the Chokies might be withdrawn without material inconvenience, His Lordship desired that orders should be immediately given to that effect which was done accordingly.

NORTHERN DIVISION OF ARCOT.

311. Under date the 20th December 1809, the Honorable the Governor in Council was pleased to refer for our opinion and report a letter and enclosures from the Magistrate in the Zillah of Chittoor regarding the system of Police in the Tripetty District; we accordingly in an address to the Chief Secretary to Government under date the 21st May last had the honor to submit in reply to a reference made by us to the Collector, a letter from him in which the subject was sensibly discussed.

312. As connected with the subject, the Collector took the same occasion to reply to another letter addressed to him by us under date the 26th December 1809, calling for an explanation of the checks already established and for the Collector's sentiments as to the possibility of establishing further checks for preventing peculation of the Revenues arising from offerings at the Tripetty Pagoda,

From Mr. Secretary Gahagan, in Cons., 30th April 1810.
To Mr. Hyde, dated 26th, in Dy. Cons., 30th April 1810.

From Mr. Gahagan, in Cons., 22nd January 1810.

To the Chief Secretary to Government, in Cons., 25th May 1810.

To Mr. Græme, dated 2nd, in Dy. Cons., 5th April.

From Mr. Græme dated 30th April, in Cons., 7th May.

To Mr. Græme, in Dy. Cons., 23th December 1809.

oyed by the Collector were sometimes debauched from their duty by the great temptation which was held out, and were sometimes driven from their duty by the unwholesome climate on the hill. The Kavilgars, we remarked, were accustomed to the climate and had heretofore been usually employed on the hill, in carrying orders, escorting treasure and other services already described. The difficulty of preventing embezzlement, would, we conceived, be diminished if the Collector could avail himself of the services of the Kavilgars, and we were decidedly of opinion at the safety of the pilgrims, the happy completion of the ceremonies, and the security of the revenue would be considerably promoted by placing the entire superintendence in the hands of the public officer; many reasons, we observed, might be adduced against the transfer of the duty of collecting the Revenue derived from the offerings to the Magistrate, but the general reasons against the transfer of the Police Establishment and the delegation of certain Judicial powers to the Collector were, we conceived, outweighed by superior considerations.

325. With respect to the abolition of the Cavelly system and the establishment of a Police on different principles, we were inclined to give the Cavelly system as at present established a fair trial which Mr. Græme appeared to recommend; we remarked that the transfer of the Cavelly establishment proposed in our address under notice were made, and the power of examining and apprehending persons accused of crimes were vested in the Collector, and the condition of making good the property plundered as Mr. Græme recommended; the efficiency or inefficiency of a system which had the recommendation of ancient usage would be demonstrated, and experience would dictate the propriety of abolishing, continuing or modifying the establishment, we were the more anxious to give this system a fair trial, because the Collector, whose department it so particularly concerned, recommended it, because we had great confidence in Mr. Græme's knowledge and judgment, because a saving of only Rs. 27,51-6-2½ would result from the sequestration of the Cavelly lands, and that perhaps counterbalanced by the expense of a new Police Establishment and a provision for the debts of the Kavilgars, because the Kavilgars were the most efficient Police servants that could be employed, because in case of neglect or guilt, the Collector would have the same power of sequestering their lands as of dismissing servants paid in money, and because it appeared to us politic to preserve all the institutions connected with this long established and far reputed object of Hindoo piety.

From Government, in Cons., 12th July 1810.

326. The orders of Government on the above subject were transmitted to us under date the 6th June.

327. The Honorable the Governor in Council we were informed taken into consideration our opinion upon the proposition of the Magistrate at Chittoor, the abolition of the Cavelly system of Police existing in the District of Tripetty, and the substitution of a fixed establishment of Peons in lieu of that system, as well as the reply of the Collector of the Northern Division of Arcot to the reference made to him on the subject.

328. The arguments both of the Collector and Magistrate, though they considered the matter in different points of view, tended, it was remarked, to a confirmation of the fact, that the Police, as administered, was defective, and required reformation; and it was equally proved that the want of efficient control over the Kavilgars had produced that laxity of responsibility to which the inconveniences complained of might principally be attributed.

321. Adverting however to locality of circumstances, the dissolution of the Cavelly system did not appear to the Honorable the Governor in Council calculated to remedy the evil; and as this institution with the great object of Hindoo piety in the District of Tripetty, it seemed to Government to be more advisable that it should be restored, as far as practicable, to its primitive efficiency than that the alternative proposed should be adopted.

330. Considering therefore that the attainment of the desirable object of affording protection to the persons and property of the Pilgrims, of contributing to the safe and regular performance of the ceremonies during the annual festival, and at the same time of guarding against embezzlement of the public Revenue accruing from this source, would best be effected by preserving unimpaired the conditions of the Cavelly tenure, and by enforcing their strict observance the Governor in Council was pleased to accede to the recommendation so strongly urged by for transferring the superintendence of the Police of Triputtu to the authority of the Collector and constituting him a Magistrate within the limits of that District.

331. We were therefore directed to prepare and submit the draft of a Regulation for this purpose, for the consideration of the Governor in Council at our earliest convenience.

332. Accordingly under date the 6th September, we had the honor to submit for the information of the Honorable the Governor in Council, copy of a letter addressed under that date to the Register to the Sudder Adawlu together with copy of the draft of the Regulation which accompanied it, entitled "A Regulation for transferring the superintendence of the Police of the Triputtu District to the Collector of the Zillah of Chittoor."

333. This Regulation we observed had been prepared in pursuance of the directions conveyed in the orders of Government above recited; we at the same time submitted a letter from the Collector on the subject, and observed that he there suggested the expediency of transferring the Kavilgari immediately to his management as the great Festival at Triputtu would commence towards the latter end of the current month; and as increase of authority would be of great use in the collection of the offerings, we begged leave to recommend that the transfer should be authorized.

334. The Honorable the Governor in Council in reply was pleased to acquaint us that immediate orders for this purpose would be issued to the Magistrate, but that the provisions under which this transfer of authority was to be permanently placed under the Collector, would receive the consideration of Government at a future period.

335. In a letter from the Secretary to Government under date the 17th March last, we were informed that it had been resolved to grant sixty cawnies of land for three lives to Mahomed Ghouse, Subadar of the Honorable the Governor's Body Guard, in consideration of his active and faithful services, and we were desired to call upon Mahomed Ghouse to state the district in which he might be desirous of possessing it.

336. Under date the 10th August, we reported to Government that the Subadar had been desired to make his election, and it appeared by a letter from the Collector in the Northern Division of Arcot, which we had then the honor to submit, that he had chosen sixty cawnies situated partly within the ruined Fort of Caveripauk and its neighbourhood, and partly at Arcot.

337. The particulars of the lands were shewn in a statement accompanying the Collector's letter; the Government rent, we observed, amounted in the whole to Pagodas 447½ or nearly Pagodas 7½ per cawny.

338. The Collector stated that the materials of the old Fort of Caveripauk (which were useful occasionally in repairing the large tank in the neighbourhood) would be allowed by the

Subadar to continue to be considered Sirkar property. This, we observed, we should have taken for granted, and we knew not therefore that any express stipulation to that effect in the Cowle was necessary.

339. The Governor in Council in reply informed us that he would direct a Sunnud to be prepared and issued for the ground selected by the Subadar Mahomed Ghouse, agreeably to the particulars detailed by the Collector in the Northern Division of Arcot, and in pursuance of the resolution of Government to reward the services of this Native officer.

340. The Sunnud was accordingly transmitted to us in a letter from the Secretary to Government in the Revenue Department under date the 30th October last, with directions that it should be forwarded to the Collector to be delivered to the Subadar, and we were at the same time informed that the grant was to have effect from the 19th September last; the orders of Government on this subject were immediately obeyed.

TANJORE.

To Government, in Cons., 23th June 1810.
From Mr. Wallace, in Cons., 7th March.
Extract letter to Mr. Wallace, in Cons., 26th March.
From Mr. Wallace, in Cons., 5th April.
From Mr. Wallace, in Cons., 31st May.
To Mr. Wallace, in Cons., 31st May.
From Mr. Wallace, in Cons., 21st June.
To Mr. Wallace, in Cons., 25th June.

341. The triennial village rents which had been introduced into the Tanjore Province being about to expire with Fusly 1219, we deemed it our duty to submit for the information of Government in an address under date the 25th June last the correspondence that had passed between us and the Collector, on the subject of that settlement both as to the degree of success that had attended it, and the circumstances and arguments that might support or oppose its renewal.

342. With regard to the advantages which the system of village rents possesses over every other mode of management in a district not permanently assessed, our sentiments we observed had undergone no change, and indeed although some of the difficulties which Mr. Wallace ascribed to the general continuance of that system, were founded upon the loss and inconvenience experienced by the inhabitants during the period of their leases; it was to be observed that admitting the operation of these causes to their full extent, (though we were inclined to believe rather too great stress had been laid on them) the Revenue had been realized with a great degree of regularity, although the two first years of the lease were rather unfavorable than otherwise, as to season and produce, and the last, as we had already informed Government had been visited by a very serious calamity noticed in another part of this Report.

343. The losses sustained by the Merassidars from this cause and from an indifferent season, it appeared had been by no means compensated by a ready or advantageous sale for the produce. Mr. Wallace in consequence found himself under the necessity of resorting to extraordinary measures during the then current year 1219, for rendering the means of the Merassidars equal to answer the demands of Government, without reducing them to such distress, as should impair their future resources, and in consequence proposed to relieve them by a temporary suspension of the kists, and the keeping under Aumany, the produce, under joint charge of the Circar servants, and the Merassidars, in order to obtain for the latter the full advantage of the market, in disposing of it and at the same time the fullest security for Government.

344. This measure we most reluctantly acceded to, because it appeared to us to savour so much of that arbitrary interference with the property of the inhabitants, and with the regular

current of the grain market, which it was one of the objects of the village rents to avoid, that we considered it almost to annul the principle of that settlement; as however in the then distressed and embarrassed state of the country it would have been dangerous to oppose the measures proposed by the local authority, and particularly by one in whom we so justly placed the utmost confidence, we sanctioned the measure; and we had satisfaction in observing that however objectionable abstractedly considered, it had subjoined all the temporary good effect expected from it, as Mr. Wallace had since reported, that having by that means provided for the collection of nearly 80 per cent. of the Land Revenue, he had removed all restraint upon the grain of the Merassidars, and given orders for their disposing of it as they thought proper.

345. Mr. Wallace we remarked had not specifically stated the amount which he considered it would be ultimately necessary to remit, but from his Reports, and the nature of the calamities occurring in the last season, it was, we observed, scarcely possible to consider the whole amount realizable, as however he promised that all claims to remission should be confined to cases "where the means of whole villages had been destroyed or reduced by calamities which could be neither foreseen nor prevented;" we trusted that the amount would not be considerable.

346. We stated that when a particular Report on the subject should be received, we should submit it with our sentiments at large for the information of the Honorable the Governor in Council; in the meantime as it was of much importance that some decided principle should be adopted for the administration of the Revenues of Tanjore, from the commencement of the ensuing Fusly (1220) then fast approaching, and in order to enable the Honorable the Governor in Council to come to a decision on the subject, we proceeded briefly to recapitulate the reasoning employed in the correspondence forwarded with our address under consideration both by the Collector and ourselves as to the difficulties that opposed the general continuance of a village money rent in Tanjore, and finally to offer our sentiments as to the measures which the Collector proposed to substitute in those villages where such rent should ultimately be found impracticable.

347. The causes assigned by Mr. Wallace for the difficulties generally experienced in renewing the leases were, we observed, twofold, first those which might be considered incidental to the lease about to expire, arising either from the disadvantages of season or market attending it, or from defects in the system, and secondly, those more permanent obstacles founded upon the peculiar circumstances of the Province, which must of course be calculated upon, under any system of Revenue.

348. After setting forth the difficulties and losses sustained by the Renters in the second year from a want both of produce and price, followed in the third by the desolating effects of inundation, Mr. Wallace concluded by observing "under the operation of two unfavorable years in the course of three for which engagements were entered into, and the other not presenting any uncommon advantage either in price or produce to the Renters, it is scarcely to be expected that they will generally encounter a chance of the recurrence of such difficulties as they have experienced, on terms similar to those on which they have hitherto engaged to rent their lands."

349. He then proceeded to notice the causes which he supposed might have led to the difficulties in renewing the leases as attending the system of village rents in the Tanjore District; in examining the data which formed the basis of the settlement, he dwelt particularly upon the moderation both of the average of produce adopted as a standard, and the proportion of that produce calculated upon, as the mailwarum of Government, to the price alone at which it was commuted, he seemed to consider some objection might be made, and although he seemed willing in the first place to prove the fairness of the grounds upon which it was calculated, he concluded by an avowal that it might press unequally, and consequently admit of a subsequent modifica-

tion, "that in those situations when a ready sale always occurs it might be somewhat raised, in others less favorably circumstanced, a small diminution might be advisable."

350. This inequality in the operation of the commutation price constituted the principal or indeed the only defect, in the system itself which was brought forward by Mr. Wallace as tending to prevent the renewal of the leases, but the circumstances which rendered that system in a certain degree inapplicable to the Province of Tanjore were more amply expatiated upon.

351. The principal obstacles which opposed the introduction of village money rents into Tanjore, were stated to be, the general want of capital, among the Merassidars to meet the demands of Government by any other means, than a sale of their produce, a want of credit on their part, from a knowledge that their lands were answerable in the first instance, for the dues of Government, the consequent necessity of forcing their grain into the market at stated periods in such quantities, as to reduce the price below what they otherwise obtain for it, and finally the circumstances of the land produce consisting of one species of grain, depriving them of the advantage which a variety of produce must always afford a privation the more severely felt from the exportation of that staple produce being never either certain or extensive.

352. Having thus stated the difficulties which he considered to oppose the general establishment of village money rents and which he conceived would in many instances be found insurmountable, Mr. Wallace nevertheless expressed his intention of entering into engagements with all such Merassidars as were willing to rent which he expected would be the case of all the more wealthy class, but in order to provide for the settlement of those villages for which no offers could be obtained from the Merassidars he proposed the following plan.

353. That in all villages where a renewal of the rents might be inexpedient, or impracticable a Mooree, or fixed grain rent should be established calculated upon a mailwarum of 55 per cent. of the nett produce after deducting fixed charges formed on an average of a certain number of years; that those Merassidars who might refuse to accede to these terms should be considered Pensioners during the lease upon 10 per cent. of the nett produce of their lands; finally that the villages settled on the Mooree, as well as those, the Merassidars of which might refuse any terms, should be divided into Mootahs, and advertised for rent to Mootahdar.

354. It was not we remarked without considerable regret that we observed the partial failure of the system of village rents so lately introduced, in a Province which we had considered to possess peculiar facilities for its success, and in replying to the sentiments, and propositions of Mr. Wallace above noticed, we therefore thought it necessary to go in some measure into a consideration of former reports, and management of that Province in order to shew the grounds of the opinions we entertained on the subject and to justify the apprehensions which we expressed that other causes existed to which that failure was to be ascribed than those which had been adduced by the Collector, and which we called upon him to endeavour to ascertain.

355. In considering the subject of village rents in Tanjore with a view to ascertain the true causes of the failure of that mode of Settlement, it was natural to compare its effects in that Province, with those resulting from it in others, and in so doing it was impossible to ascribe it exclusively to the influence of circumstances which have in our estimation operated with greater force in those Districts in which it had succeeded.

356. We were inclined to suspect that some inequality in the assessment which had in some instances been fixed upon insufficient data; or that some indirect interference with the grain trade produced the difficulties complained of, we detailed the grounds upon which we entertained these suspicions, in a letter to Mr. Wallace to which we begged leave to refer the Honorable the Governor in Council.

See letter to Mr. Wallace, in Cons., 31st May 1810.

357. With respect to fluctuation in the annual produce of Tanjore of which so much complaint appeared on our records, we observed that we could not imagine that the annual produce varied near so much in Tanjore as in the Ceded Districts and Carnatic, where fixed money rents and the village Settlement had generally speaking, been successfully established; that the produce of Fusly 1210, was 140 lac of Cullums, and the produce of Fusly 1212, only 66 lacs of Cullums we admitted, but we observed, that one was the most abundant year perhaps ever known; the other the worst out of six years; and we further observed that in the Statement of 20 years produce submitted by the Committee of 1807, the quantity of the produce of each year did not vary materially except in those years in which the country was exposed to the mischiefs of Hyder's War; from these circumstances and from the regularity which was observable in the price we inferred, that the annual produce varied less in Tanjore than in most, perhaps than in any other Province; consequently that it appeared more easy to introduce a fixed money rent there than in the other Provinces.

358. With respect to the disposal of the grain, we could not reconcile the supposed fluctuation of price and difficulty of disposing of the grain with the facts stated by the Tanjore Committee of 1807, and by Mr. Wallace himself, in their different reports upon this subject. The Tanjore Committee we observed shewed by calculations and by facts that "the whole produce of Tanjore was consumed within the Province." They asserted that at no period had there been any considerable export grain trade; that the price of grain for the last 10 years in the Fort of Tanjore had not fallen much short of that at Madras. That no large stores of a previous year's produce had ever been known to exist at the commencement of the first harvest of the year, and that the grain of Trichinopoly had of late years found a market in Tanjore.

359. These facts seemed to establish the position of the Committee which was further confirmed by the price in Tanjore, first which they stated had not fluctuated more than 41 per cent from Pagodas 21-6-9½ per garce the lowest to Pagodas 35-26-65 the highest, during the course of 20 years. Mr. Wallace also we remarked had informed us in the 12th para. of his letter, dated 28th June, that there certainly had been ample demand for the produce of the year and he added "I do not believe that 100 garce of the grain of the last or preceding year could be now procured either the Merassidars or the merchants of the country." From these facts we were led to infer that the annual produce price and demand must be regular. The Committee demonstrated the regularity of the demand and of the price, consequently, the produce we remarked must be nearly the same; it could not we observed at all events vary so much as to influence greatly the market. If indeed grain were exported to any considerable amount, any impediment to exportation might influence the price, but as "the whole produce of Tanjore is consumed within the Province" the demand we conceived must be regular and the price influenced by the abundance or scarcity of the harvest alone; the regularity of price therefore was we observed a proof of the regularity of the annual produce. In Fusly 1210 there might have been some greater difficulty than usual in disposing of that very extraordinary produce, had not particular circumstances occasioned an extraordinary demand, and in Fusly 1212, the price of grain must have risen, but generally from the regularity of price there must have been some means of disposing of the surplus produce of the most abundant, as there no doubt was of selling to very great advantage the deficient produce of the most unfavorable season.

360. In years when there was an average produce, we observed that it would sell for the average price, and that there would be no difficulty in paying and collecting the ordinary Revenue, in years when the produce fell below the average, the rice in the advanced price would we observed counterbalance the diminished produce. Taking this view of the state of Tanjore as

represented in the ample reports which had been furnished on that important subject, we expressed our surprise to Mr. Wallace at the difficulties which he found opposed to the establishment of a money rent.

361. We were inclined to infer that these difficulties must originate in some defects, restrictions or arrangements founded on wrong principles rather than in the natural state of things; we admitted the zeal, industry and ability with which the affairs of Tanjore have been conducted, we confessed that we knew of no specific defects or abuses of a serious nature and that it was from the difficulty stated by Mr. Wallace himself, and the measures to which he appeared to have been forced to resort, that we inferred that the general administration of Tanjore, had not been altogether conducted on sound principles.

362. We attributed the difficulties complained of to an unequal settlement which had been formed upon speculative calculations of price rather than upon the solid grounds which the actual collections of former years could alone afford, or to the effects of some interference in the grain trade which the Regulations of Mr. Harris were certainly calculated to produce; it was indeed true that we were not acquainted with any recent impolitic interference of this nature, farther than the late sequestration of the crop of Fusly 1219, but we knew that Mr. Harris pushed those impolitic measures to a great length; that the effects of considerable errors in political economy are felt long after the causes have subsided; that interference in the bazars resulting from mistaken zeal produces frequent derangements; that an erroneous system had prevailed in several of the Southern Provinces, and that it had only been eradicated in Tinnevely during the last year 1218, and we thought that the complaints of difficulty in the disposal of the grain in Tanjore, could only be reconciled with the recorded regularity of price, demand, and produce, believing the existence of some interference of the nature here alluded to.

363. Mr. Wallace replied to these observations of ours, in a letter of the 12th June 1810, which accompanied our address above alluded to and shewed that the difficulties experienced in forming a village rent throughout the district, were not to be ascribed to some of the causes suggested by us.

364. He satisfied us, that so far as the principal civil authority had been concerned, no interference in the grain trade of the country had taken place, since the period of the management, and that the effect of the instance of interference by Mr. Harris which we had formerly brought to his notice, had not been such as to prevent an uncommon degree of regularity in the grain market in the very year subsequent to its occurrence, and from this circumstance and the entire absence of all subsequent interference with the sale of grain, it appeared that the difficulties complained of in the collection of the Revenue and renewal of the leases must proceed from some other source.

365. He had generally asserted the validity of the data upon which the rates of Settlement adopted by him were founded, and disclaimed the adoption of any speculative calculations of price or produce which he stated had been always assumed from the result of actual averages, and he endeavoured to shew that the admission of the principle of enhanced price, compensating for reduced produce in estimating the Revenues of Tanjore would lead to very erroneous conclusions.

366. We thought it would be needlessly occupying the time of Government to enter into a detail of the reasoning employed by the Collector in the letter accompanying our address, to which we begged leave to refer; we deemed it sufficient to observe that after having endeavoured to remove our apprehensions as to the difficulties of establishing a fixed money rent, being occasioned either, by the inequality or insufficient data of the settlement, or any interference in the grain trade he concluded by enumerating those circumstances which he considered to oppose the principal though he trusted not insurmountable obstacles to that measure.

years, if he should consider the measure to be likely to have a beneficial effect upon which point we had desired his sentiments.

374. Where money rents might be eventually found impracticable we also recommended the adoption of the Collector's proposal of a Mooree or fixed grain rent commutable annually at the existing market price: a measure calculated as Mr. Wallace observed to be grateful to the Merassidars in general because it assimilated with a former long established practice in the Revenue administration of the Province, and one that would afford Government during the continuance of the lease a constant rent in money, fluctuating with the price of the years in which it was collected.

375. Judging from the Revenue of former years, we could not consider the aggregate amount of the existing settlement disproportionate to the resources of the country, and we trusted that as the proposed modification, in its distribution embraced as well partial augmentation, as reduction of Jumma, that it would still continue, nearly at its present height, but we were of opinion that if Mr. Wallace should find a small sacrifice of Revenue necessary to ensure general or even any extended fixed money rent, it might be politic to accede to it.

To Government, in Cons.,
2nd July.
From Mr. Wallace, dated
25th June, in Cons., 2nd July
1810.

377. Although we were not convinced that the introduction of fixed money Rents was naturally more difficult in Tanjore than in the other Provinces, and although the opinions respecting produce demand and price suggested to the Collector in our Secretary's letter of the 31st May, remained for the most part unaltered, yet there was we observed too much reason to believe that the lease system which had been maintained with difficulty, could be renewed without great opposition and probably considerable loss. Whether it arose from the physical causes assigned by the Collector from the inequality of the assessment, or from the opposition of the Merassidars, the fact was certain every corner of the district from Mr. Wallace had evinced his conviction of the difficulty of collecting an adequate revenue under the system of fixed money rents, and in the letter which we had the honor to submit with our address of the 2nd July he observed in the 28th para. "It would certainly be better if the Revenue were fixed for 3 or 5 years, but while it was adequate in its amount could likewise be invariable for that period. Had the Revenue should be so lowered as to induce the Merassidars to run almost every risk in regard to produce and price which a sacrifice of 1½ or 2 lacs of Pagodas of the present Jummah for the whole period of the rent would probably entice them to undertake; though I am not so clear as to its enabling them to execute such engagements under the possible circumstances of drought, inundation and fluctuation of price such as have been experienced more than once within the last 8 years."

378. Under these circumstances of difficulty we lost no time in submitting to Government the proposal of Mr. Wallace to substitute for *fixed village money rents*, *fixed village grain rents* to be commuted into and paid in money according to the prices of the year.

379. With respect to the *Mooree* or grain settlement there existed it appeared, ample materials for forming a correct estimate of the produce of each village; the very moderate average grain produce adopted as the basis of the late settlement, was assumed by the Collector as that by which the *Mooree* for the ensuing years should be regulated, this was taken at almost 88,000 garce.

380. Supposing that in the proposed arrangement, the Mooree or grain assessment in the whole Province was taken at one half of this average produce, the probable variations of price and consequently amount of Revenue, it was shewn would be as follows :—

1st rate.—In a very abundant season such as might be supposed to occur once in 10 years when the price of grain would be one-half of what it had been in the last year of scarcity, viz., 2½ fanams per cullum the Jum-mah would be	6,51,851
2nd.—In a year of tolerable abundance when the price of grain would be less than it has been during the last thirteen years, viz., 3 fanams per cullum	7,82,222
3rd.—In a year of an average crop when the price would be lower than the present commutation rate ½, viz., 3½ fanams per cullum.....	9,12,592
4th.—In a year when the price would not fall short of the present commuta-tion rate, viz., 4 fanams per cullum	10,42,962
5th.—In a year of some scarcity when the price would rise to what it was in Fusly 1213 viz., 4½ fanams per cullum 11,73,332 Star Pagodas deduct-ing 10 per cent on account of the probable necessity of granting some remissions.....	10,56,000
6th.—In a year of great scarcity when the price would be probably what it was in Fusly 1212, viz. 5 fanams per cullum 13,02,703 and deducting 20 per cent. for remissions on account of losses or suspended cultivation in particular villages, if such losses could not be prevented by modify-ing the Collector's arguments.....	10,42,962

381. In order that Government might readily apply the above calculation, it was necessary to state, that in giving the lowest price at 2½ fanams, the Collector had assumed a price lower than the recorded prices of 29 out of the last 34 years; that in 27 out of 34 years the prices had exceeded 3 fanams per cullum; in 22 years out of 34 they exceeded 3½ fanams in 16 years, out of 34 they exceeded 4 fanams, in 8 years out of 34 they exceeded 4½ fanams, and in 5 years they exceeded 5 fanams per cullum, but these prices it was to be observed were not it would appear to be implicitly relied upon as the real and natural prices of the country during some, at least, of the years in question.

382. In seasons the result of which would cause grain to rise as high as 4½ or 5 fanams, it was assumed by the Collector that a partial destruction of crops or suspension of cultivation might render some remission necessary, he accordingly deducted 10 per cent from the Revenue of the fifth rate of valuation and 20 per cent. from that of the sixth. We thought however, that by adopting an arrangement which had been found to answer in other districts that this deduc-tion would be unnecessary, this arrangement we remarked would be explained in another part of our address under consideration.

383. The result of these calculations if they were to be depended upon shewed that the low land or nunjah Revenue would fluctuate between 10½ and 6½ lacs of Star Pagodas.

384. We proceeded to compare the average of former years with the average Revenue likely to result from the arrangement proposed.

385. The average nunjah revenue of the *whole Province for 19 years from Fusly 1186 to Fusly 1206 inclusive (but exclusive of Fusly 1191 and 1192 when the enemy was in possession of the country) we observed might be taken at Star Pagodas 7,48,000. The highest Revenue during the period was Star Pagodas 10,46,000. The lowest

The Province having been under the divided authority of the Rajah and the Company dur-ing 1207, 1208 and 1209, no record was to be found shewing the gross collections of both parties. In the 4 years of Aumany from Fusly 1210 to 1213 inclusive, the Nunjah Revenue	
averaged	8,98,682
The highest of any one year being	12,54,618
The lowest	6,89,376
In the 6 years of Rent from Fusly 1214 to Fusly 1219 inclusive, the Nunjah Revenue	
averaged	8,69,411
The highest being	9,16,470
The lowest being	7,57,386
The Nunjah Revenue of the last 10 years including 4 of Aumany and 6 of rent had	
been upon an average.....	8,84,446
The highest being	12,54,618
The lowest being	6,89,376

Note.—The Nunjah Revenue of Fusly 1217 the first year of the trien-nial lease was Pagodas 9,06,720, and the Nunjah Revenue of Fusly 1218, the second year of the lease, Pagodas 9,16,470. The total Land Revenue of these two years was we observed as follows :—

	Fusly 1217.	Fusly 1218.
Nunjah	9,06,720 12 22½	9,16,470 6 67
Bagayet.....	14,743 26 24	14,535 6 63½
Poonjah.....	73,440 32 5	74,496 21 5½
Topes.....	8,883 2 7½	9,338 0 60
Shotriums or alienated Lands...	30,212 42 0	30,039 10 23
Total.....	10,34,000 28 26½	10,45,179 1 34

The precise amount of the Land Jumma of Fusly 1219 could not be stated until the Jumma bundy should be received, because independently of any eventual remission the lease settlement was not extended to every part of the District.

386. The estimated .. which the Collector calculated that the aggregate Mooree or Grain Settlement upon a moderately com-puted produce of 88,000 garces would yield, was the lowest Star Pagodas 6,51,851, the highest 10,56,000 after deducting 20 per cent. for remission on account of drought or inundation. The average Jumma arising from the 6 valuations or prices calculated by the Co. or was 9,14,765 per annum.

387. With reference to these calculations we observed that if it were certain that the pro-posed arrangement would secure an average revenue of 9,14,765, the annual fluctuation would be of little comparative importance. We should not regret the reduction of the Jumma of one year to 6,51,851, if we were certain that it would rise during the next to 10,56,000; on the contrary we remarked that we should recommend the arrangement as equally profitable to Government as commodious to the Merassidars, since on the average the annual Revenue would exceed that of the last 10 years in above thirty thousand Pagodas, while the wishes and convenience of the people would be consulted, but the measure was of that important nature, the change of system which it involved was so material, and the responsibility attached to it so heavy, that we almost hesitated in offering our opinion.

388. The only objection which the Collector perceived to this arrangement was the fluctu-ation of the Revenue, but the fluctuation would be observed as a secondary consideration if a satisfactory average Revenue could be depended upon in a series of years. Mr. Wallace thought it was most probable that on an average of years the Revenue would be high, if not higher,

"than possibly it would be under the continued operation of any plan involving a fixed rent or any moderate series of years."

389. With respect to the general practicability of the plan there appeared to be but little doubt, because it was in fact the system which prevailed under the Native Government and because the inhabitants would not merely be satisfied with it, they would it was probable be so gratified with the diminution of that risk which a fixed money rent for a term of years was supposed to involve as to prefer the payment of a higher Revenue under the proposed system than a smaller Revenue under the existing lease system. The Collector had declared his opinion on the subject in the 32nd para. of his letter "I therefore give it unequivocally as my opinion after weighing all circumstances connected with the subject that if all or part of the Merassidars influenced by all or any of the particulars that have been stated (and I am not conscious of having withheld any material circumstance which has a tendency to throw light on the state of disposition and circumstances of the Province) cannot be induced, wholly or partly to render their engagements for a full and adequate Revenue; the plan of *variable Village Rents* which it is proposed to revive appears to me the best that in the present or probably in any case can be adopted in this province."

390. With respect to fixing the price, which in reality would be forming the annual Jummahbundy, the Collector had suggested a plan which appeared to us to obviate the chief objections which might be urged against the arrangement and to prevent the detrimental effects of combination among the Merassidars to keep down the price, at the time of settling the commutation rate. This plan we proceeded to state in his own words.

391. "The principal object in adjusting the Jummah of each year will be to ascertain and determine the valuation to be applied to the grain assessment. This can be done by regular daily registers to be kept in all the principal towns of the prices of grain, copies of which should be transmitted weekly or monthly to the Board, by whom on a consideration of the Registers and the circumstances of each year the valuation or *kundanai* may be finally settled in the month of January for the early kists and the Car harvest, and in April or May for the remaining kists payable on the great or Sumba Peshanum harvest."

392. This mode of settling the commutation rate would we thought be simple, easy and free from the danger of imposition. If indeed the scarcity of gold and silver and abundance of grain should occasion a permanent and considerable diminution of price, the Revenue would be proportionably low, but the same decrease of Revenue would we remarked take place under any system in similar circumstances.

393. With respect to the deductions of 10 or 20 per cent. on account of the remissions which partial losses or failure might render necessary, we thought that the Collector had perhaps unnecessarily made a provision for this contingency; we conceived that the Magani, the District, and the Province should make good partial losses arising from the suspension of cultivation and destruction of crops in particular places. The whole grain assessment should, we observed, be considered as laid in the first place upon the Province; it should be divided in the proper proportion upon districts subdivided upon Maganics or Purgunnahs, and again subdivided upon villages. If the whole grain assessment of the Province were calculated at 44,000 garce, each District or Purgunnah or village must be assessed in its proper proportion, but partial failures ought, we remarked, to be made good according to their amount by the Purgunnah, the District or the Province; if the village failed, the amount ought to be levied upon the Purgunnah or District; if the failure did not exceed 5 or 10 per cent. (or such other percentage as might appear reasonable and might be agreed to by the inhabitants) of the whole settlement of the Purgunnah or District; if the failure should exceed 10 per cent. of the whole settlement of the district the superinduction might be laid upon the Province.

394. We were not so well able to fix the proportion, but we observed that in some Ryotwari districts where this system of joint security had been attended with the most beneficial effects, the village had been considered liable to make good partial losses not exceeding 5 or 10 per cent. of the revenue of the village. The Magani had been considered liable to make good partial losses not exceeding 5 or 10 per cent. of its revenue, and in cases where the loss has exceeded 5 or 10 per cent. of the revenue of the Magani, the district had been considered liable to a limited super-assessment to make good the deficiency.

395. This mode of securing the revenue, and promoting industry by giving the whole country an interest in the improvement of every field had been so generally and successfully pursued in many provinces under this Government, and was so generally known in almost all countries where a land tax prevails, that we hardly thought it necessary to expatiate in its advantages. That the Meerassidars of Tanjore would agree to it if it were proposed to them as a condition necessary to induce Government to acquiesce in the arrangement under contemplation, which they so earnestly desired, we had little doubt. The Collector, we observed, must of course fix the proportion of the superinduction upon Villages, Purgunnahs, Districts and the whole Province, but we imagined that losses not exceeding 10 per cent. of the grain settlement of the district ought to be assessed on the district, losses exceeding 10 per cent. of the district settlement ought to be assessed on the Province; losses exceeding 20 per cent. of the whole settlement of the Province ought to be given up, but the details of this arrangement must we remarked be left to the Collector and the Meerassidars.

396. It was not impossible we conceived that this measure, being novel in the Province of Tanjore, might appear to the Collector to be liable to objections; we stated however that it was not of course our wish that it should be adopted until it should have undergone a full and fair discussion; and with that view, therefore, we intimated our intention of calling upon the Collector to give us his sentiments upon the subject.

397. In a former part of our address under consideration advertent to the heavy responsibility attached to the change of system proposed, we observed that we had most hesitated to offer any opinion upon it; as an opinion, however, would of course be expected from us, we in consequence deemed it to be our duty to state, that considering the difficulties opposed to the renewal of the fixed Village Money Rent, and the loss of Revenue which the Collector apprehended, the failure of the Aumny and money rent arrangements—the satisfaction with which the Collector expected the plan would be received by the inhabitants, the consistency of this plan with the former customs of the country—the security of the Revenue if the precautionary measures were observed which the Collector might adopt under almost any system, and the possibility that this plan might prove beneficial to the State as well as to the people, we could not but recommend it to Government as well worth a trial. The Collector had so unequivocally expressed his confidence in the beneficial result of it that we would scarcely venture under the circumstances of opposition and difficulty stated by Mr. Wallace, to refuse an assent to an experiment which could not, we thought, produce any considerable loss, and there was reason to hope might prove in the end advantageous.

398. As it was of the utmost importance that the Collector should be early informed whether he was to prosecute his endeavours for effecting a renewal of the existing lease, or whether he had authority to substitute the system proposed, we in our address under consideration respectfully entreated an early communication of the orders of Government upon the question.

To the Chief Secretary to Government, in Diary Cons., 20th August 1810.

To Mr. Wallace, dated 2nd, in Cons., 2nd July 1810.

From Mr. Wallace, dated 11th, in Cons., 19th July 1810.

To Mr. Wallace, dated 15th, in Cons., 16th August 1810.

399. In a subsequent letter to the Chief Secretary to Government under date the 18th August, we had the honor to submit for the information of the Honorable the Governor in Council, the correspondence noted in the margin which had passed with the Collector of Tanjore in continuation of the correspondence above recited.

400. The Collector's letter of the 11th July referred we observed principally to two points, 1st. The period for which the Rent should be formed, and 2ndly, the proportion "of the average produce on which the grain assessment was to be formed to be adopted in fixing the amount of the Mooree."

401. As the Collector's sentiments on these two points were in concurrence with those of the Board, his recommendations been approved by us, but were subject of course to the confirmation of Government.

402. As the formation of the proposed settlement would commence without delay, we begged leave to add that it would be satisfactory to the Collector to be in possession of the official authority of Government for the measure.

403. In a further letter to the Chief Secretary to Government under date the 27th September 1810, we transmitted for the information of the Honorable the Governor in Council a letter subsequently received from Mr. Wallace explaining the difficulties and opposition which he had encountered in commencing the introduction of the new settlement. The inhabitants, it appeared, were adverse not only to a renewal of the village money rents, but to a fixed grain assessment commutable into money upon the principles already explained; their object, it was stated, was to obtain an Aumany division of the crop, or if they could not gain that point, a grain assessment retaining the present high rates of warum.

404. Under these circumstances, the Collector had thought proper to suspend all further attempts at pressing the settlement on the Merassidars, and, with our permission had proceeded to the President for the purpose of personally consulting with us, and determining upon the measures proper to be adopted.

405. In pursuance of this object, a paper had been prepared by the Collector, in communication with the Board, containing rules for the future settlement, which, after due consideration and discussion, we begged leave to recommend to the Honorable the Governor in Council for adoption.

406. The leading principles of the proposed plan were, 1st. The renewal of the village money rents for a period of five years, upon the condition of a general abatement of the revenue of the nunjah lands to the extent of 10 per cent., the proportion of the abatement to vary on particular villages according to local circumstances.

407. Where Merassidars might refuse a village money rent for five years upon these terms, a fixed grain assessment to be formed, commutable into money at the current prices of the day, the assessment to be formed upon the principle of allowing 55 per cent. as the share of Government, and 5 per cent. as that of the Merassidars.

408. Where the Merassidars might refuse either of these modes of settlement, an allowance to be made to them of 10 per cent. of the jumma realized from their villages, and engagements to be entered into, on similar principles, with the Paragoodies of other Ryots of the villages, and

where these also might refuse the proposed engagements, the villages to be offered in rent to such of the Merassidars of the talook, or other responsible persons, as might be willing to engage, under sufficient security for the payment of the Jumma.

409. Where neither Merassidars nor Paragoodies would accede to either of the modes of settlement proposed, and where no other individual might be found to undertake the rent, it was proposed that Aumeens should be deputed to manage the affairs of such villages, and that the charges should be defrayed out of the gross produce. In such cases, the Pullers, who are slaves of the soil and had been hitherto entirely dependent on the Merassidars for support, to be allowed a proportion of the crops adequate to their labor.

410. It was to be understood that the proposed abatement of 10 per cent. on the Jumma applied to the nunjah lands only; the Jumma on the Punjab, Baughiet and tope lands was to remain as determined on the formation of the late triennial Settlement, except in particular cases where alteration might appear to the Collector to be expedient.

411. The abatement of the Jumma, in cases where a renewal of the village money rents might be effected, and the proposed calculation of the warum of the Merassidars at the reduced rate of 45 per cent. in cases where the system of grain assessment might be established, were the chief points which required to be brought to the attention of Government; in other respects, the rules proposed were, we observed, consistent with the principles which had been already submitted for their approbation.

412. There could we remarked be no doubt that the terms of the late lease Settlement, which were intrinsically high had proved extremely unfavorable to the Renters, coupled as they had been with the disadvantage of the very low price of grain during two out of the three years comprehended in the lease, the difficulty experienced in realizing the rent in the last, and, in some degree, in the second year of the lease, proved that its operation was burthensome, and when it was also considered that the aggregate amount of the triennial Settlement exceeded the amount of the Revenue derived from the Province in any three successive years, within any recent period, we could have no doubt that some abatement was necessary, and we were of opinion that the extent of the abatement proposed by the Collector was by no means excessive.

413. With respect to the measure of calculating the warum of the Merassidars at the reduced rate of 45 per cent. in cases where the grain assessment should take place, we were satisfied that it was expedient, at the same time that we considered it to be reasonable. It was expedient because if a grain rent were allowed upon the principle of leaving to the Merassidars the present high rates of warum, all engagements for a village money rent would be refused, and the probable loss of Revenue would be very considerable and it was reasonable, inasmuch as the proposed rate exceeded the rate which prevailed both before and subsequent to the transfer of the Province and was at least equal to, if not more than what is enjoyed by the inhabitants of any other District; the average rate according to the Dubbeers Settlement was we remarked 43 per cent. In Fusly 1210 it was only 40 per cent., and in the two subsequent years it was no more than 45 per cent.

* The actual loss would of course depend in a great measure upon the current price of grain.

414. It was also we observed to be recollected that though the rates were afterwards raised by Mr. Harris to an average of 53 per cent., this advantage was in a great measure counterbalanced by the high commutation prices at which the Government share was subsequently received; in fact, this was a method adopted for retrieving the loss occasioned by a concession, which there was afterwards reason to be satisfied had been ill-judged and impolitic.

415. With these explanations, we begged leave to recommend that the rules for the future settlement contained in a paper submitted with our address, of which a copy is hereunder submitted, should be sanctioned, and for the reasons urged by the Collector in his letter accompanying our address, we also recommended that these rules should be published without delay under the authority of the Honorable the Governor in Council.

416. It was proposed that the substance of these rules should be published in the form of Proclamation, a draft of which was submitted for the approval of the Governor in Council, and which will be found entered in our Consultations as noted in the margin.

See enclosure B in a letter to the Chief Secretary, dated 27th, in Cons., 27th September 1810.

RULES FOR THE SETTLEMENT OF LAND REVENUE OF TANJORE.

417. The triennial leases which had been entered into in Fusly 1217 with the Merassidars of Tanjore having expired, it has been found expedient to promulgate the following rules for the settlement of the Revenues of that Province.

418. The village rents shall in all practicable cases be renewed for a period of 5 years with the Merassidars on the principles of the triennial leases just expired.

419. The triennial Settlement being considered too high in general in its amount, and the period of the rent being extended from three to five years, an abatement of 10 per cent. on the amount of the Jumma of the nunjah lands shall be made.

420. But as there may be cases of particular villages where this abatement may not be necessary, and where the amount of the triennial settlement may even admit of an increase, and as on the other hand there may be cases where the abatement of 10 per cent. may not be sufficient to admit of the Merassidars becoming responsible for the Jumma of their villages for the period of five years, the Collector is authorized in all such cases to form a settlement with the Merassidars, on such terms as may be deemed just and equitable, reporting the circumstances of the case for the information and approval of the Board of Revenue, and finally of Government.

421. As during the last year of the triennial settlement the lands of some of the Merassidars suffered so much from the inundation of December as to have reduced considerably the means of the proprietors, the Collector is authorized in such cases to form a temporary settlement for Fusly 1222 with the Merassidars on terms suited to the present circumstances of such villages, they engaged for the subsequent four years, to pay the Jumma fixed on their lands according to the engagement proposed in the 3rd article of their Rules. All cases of this nature to be reported for the information and approval of the Board of Revenue and finally of Government.

422. Where the Merassidars may refuse to accede to a ready money settlement for five years, on any of the terms above set forth, a grain Mooree shall be fixed for their villages which shall not be variable for the ensuing five years. Of the grain Mooree thus fixed (55) is declared to be the proportion of Government and (45) the proportion of the Merassidars. In cases where the Merassidars may from permanently unfavorable local circumstances of their villages have been allowed hitherto a higher proportion of the produce than that here stated, such high rate shall be continued to them in apportioning the Mooree.

423. The Government proportion of the Mooree shall be paid for by the Merassidars according to the current selling prices of the day, to be determined in the month of January for the Cuddappoo Car crop, and in the month of April for the Sumbau Peslanum crop. The prices to be reported to the Board of Revenue, and to be approved of by Government previously to their being declared the fixed prices of the year.

424. In villages where the grain Mooree may be adopted as the mode of settlement, the jumma on the punja, baughiet, and tope lands, shall remain as determined on the formation of the triennial settlement except in cases where alteration may appear to the Collector to be expedient.

425. Where the Merassidars may refuse to accede to the settlement of their villages by either of the modes above set forth, agreements shall be entered into with the Paragoodies or other ryots of the villages, either for a ready money rent, or a Mooree on the principles above mentioned, and should neither the Paragoodies nor other ryots of a village agree to become responsible for the jumma, the village shall be rented out to such of the Merassidars of the talook or other responsible person, as may be willing to engage with sufficient security for the payment of the jumma for the ensuing five years.

426. Where the Merassidars shall not accede to either of the prescribed modes of settlement, the Collector is authorized to declare them incapable of any interference with the cultivation or produce of the lands, and the whole of the produce after deducting the usual sotuntrums and Paragoodies warum, shall go to the renter whether Paragoodies or others.

427. In cases where the Merassidars by the above rule may be removed from the management of their lands, they shall be allowed 10 per cent. on the jumma realized from their villages payable in money from the Treasury of the Collector.

428. Where the Merassidars of a village may refuse a money rent or a Mooree, and where no individual may be found willing to undertake the rent of a village, the Tahsildars under the orders of the Collector shall depute Aumeens to manage the affairs of such village and shall place watchmen for the security of the produce until it can be disposed of. The charges thus incurred to be defrayed out of the produce of the village.

429. In villages where the Merassidars shall refuse a money Rent or a Mooree, and where there may be no Paragoodies and for the revenue of which other individuals may not be willing to engage, the Collector shall be authorized to grant to the Pullers attached to the soil, a proportion of the crops adequate to their labour.

430. The foregoing rules shall be adopted in the settlement of the revenue of those villages which had not been included in the triennial settlement, but which had been settled for one or two years in which an aumani division of the crops had been made with the Merassidars.

431. The practice which has lately partially prevailed in Tanjore of aumani division of the crops with the Merassidars of such villages as were not willing to accede to a ready money settlement is to be hereafter discontinued, and is in no instance to be permitted.

432. In a letter to the Chief Secretary to Government under date the 5th November last, we forwarded for the purpose of being submitted to the Honorable the Governor in Council another letter then recently received from the Collector in Tanjore.

433. Although we had not received officially any orders or instructions in reply to the different communications which had been made to Government upon points connected with the formation of a new settlement for the Province of Tanjore, we had been given to understand generally that our recommendations were approved. Of this Mr. Wallace was aware before he quitted the Presidency, but as he considered it to be desirable that he should be in possession of the official authority of Government for the measures which were about to be adopted, he requested that this authority might be forwarded to him as soon as possible after his departure.

To the Chief Secretary to Government, in Cons., 5th November 1810.

From Mr. Wallace, dated 30th October, in Cons., 5th November.

To Government, dated 25th, in Cons., 25th June.

To Government 2nd, in Cons., 2nd July.

To the Chief Secretary to Government, 18th, in Cons., 20th August.

To the Chief Secretary to Government, 27th, in Cons., 27th September 1810.

434. This explanation appeared to us necessary in elucidation of the remark contained in the first paragraph of Mr. Wallace's letter; a copy of the Board's communication of the 9th October, to which Mr. Wallace referred was enclosed for the information of Government, and we observed that we had considered it expedient, as further delay might have been prejudicial, to acquaint him officially that the sanction of Government to the proposed measures had been received.

435. It would we remarked be doubtless satisfactory to the Honorable the Governor in Council to learn from the Collector's letter submitted with our address under consideration, that the prosecution of these measures had been attended with the best effects; the Collector, it appeared had already made considerable progress in the renewal of the leases with the Merassidars in three out of the seven Talooks of which the district is composed; and trusted that he would be equally successful in his arrangement with the remaining four Talooks.

436. In addition to the terms which were offered to the Merassidars as the basis of the quinquennial settlement, and to which, with few exceptions, they had acceded, they had it appeared, preferred a request to be indulged in one or two points of comparatively inconsiderable consequence.

437. The first was that the duties on the grain produce of their villages might be taken off; the Collector countenanced this request so far as to promise it his support; and we had no difficulty in recommending that the request should be granted. It was we observed an impost of questionable policy under any circumstances, while in the present case, there were particular local reasons in favor of its abolition or at least of its suspension.

438. We deemed it proper to state that the produce of this duty with relation to the total revenue from customs in Tanjore, was not very considerable; that it could not be taken at more than seven or eight thousand Pagodas per annum, while the total gross collections from Customs in Tanjore in Fusly 1219 amounted to the sum of Pagodas 52,577-31-44.

439. The other indulgence which the Merassidars solicited, and to which the Collector had agreed of his own authority, was of no importance in so far, that it did not affect the public receipts; it appeared also to us to be, in other respects, entirely unobjectionable; it was we observed nothing more than the omission, from the money rents of the Cavilgars and Brahmins, Shotunterams, leaving a privilege to be paid in kind as formerly, at the rate of 2½ per cent on the actual produce.

440. The object and tendency of this measure was to lessen, in some slight degree the risk of the renters, by transferring it to the fund whence the Cavally Establishment and the Pensions to Brahmins are defrayed; the amount appropriable to these purposes, would we remarked vary as formerly according to the actual produce and selling prices, instead of being collected at a fixed rate, as during the period of the late rent.

441. The stipulation referred to in the 10th and 11th paragraphs of the Collector's letter with respect to indulgence in the event of extraordinary calamity, was we observed consistent with the verbal instructions which were communicated to Mr. Wallace at the Presidency, and in fact forms one of the general principles which were laid down when the system of lease settlements were ordered to be introduced.

442. The orders of Government in reply to our several communications above enumerated were transmitted to us by the Secretary to Government in the Revenue Department under date the 6th November last.

From Mr. Gahagan, in Cons.,
12th November 1810.

443. We were informed that the propositions submitted in our several letters regarding the formation of a new settlement of the revenues in the Province of Tanjore, had received the attentive consideration of the Governor in Council, and finally obtained his sanction on the 2nd October.

444. As the draft of the proclamation which accompanied our letter of the 27th September last, contained in point of fact, the result of the previous discussions which had arisen in respect of the most eligible mode for concluding the future settlement of Tanjore in consequence of the expiration of the triennial leases at the close of the Fusly 1219 and of the alleged impracticability of renewing those leases from the determined opposition manifested by the Merassidars; and as that proclamation was approved, printed and published by the special command of the Honorable the Governor in Council, the official sanction of Government to the measures recommended by us, must we were informed be considered as having been contained in that document. It only remained therefore that the Collector should be apprized to that effect.

445. The success which had already attended the measures of Mr. Wallace under the authority of that proclamation, was highly satisfactory to the Governor in Council; and it was no less satisfactory to observe that the majority of the Merassidars had preferred the renewal of their leases, on the conditions of a money rent to the alternative proposed of a fixed grain Mooree.

446. With a view therefore of affording further encouragement to the Merassidars in inducing them generally to enter into ready money engagements for the quinquennial settlement of their villages, by ensuring to them the unrestricted sale of their produce; the Honorable the Governor in Council readily acquiesced in our recommendation in favor of the exemption solicited by the Merassidars from payment of the Town duties to which their grain was liable; and was accordingly pleased to resolve that the collection of those duties on all rice and paddy, the produce of Tanjore when brought to market, should henceforth be suspended, and that this pension should continue in force during the term of the present lease.

447. With regard to the proposition submitted by the Collector, modifying the customary deduction of the allowances appropriable to Cavilgars and Brahmins, by regulating these payments in future according to the actual gross produce of each village payable in kind instead of heretofore, calculating these appropriations at a given rate, on the average gross produce of years payable in money; we were informed that this method appeared to the Governor in Council to be well calculated, as the Collector had stated to afford relief to the Merassidars, at the same time that it preserved to the description of persons in question their privileges unimpaired. The Governor in Council accordingly approved and sanctioned the arrangement adopted by the Collector on that point.

448. The introduction of the clause in the Puttahs to be issued to the Merassidars providing for eventual remission in cases of extraordinary drought or inundation did not, on general principles, appear to the Honorable the Governor in Council to be liable to objection; as it was to be presumed that the Collector would not listen to representations of this nature, but upon the fact being fully established for the ultimate satisfaction of Government.

449. The resolutions of Government on the foregoing points were communicated to the Collector in Tanjore under date the 12th November.

To Mr. Wallace, in Diary
Cons., 15th November 1810.

450. In a letter to the Chief Secretary to Government under date the 15th November 1810, we had the honor to submit for the consideration of the Honorable the Governor in Council a farther letter from the Collector in Tanjore, respecting the settlement of certain villages the merassy of which had become, by bequest or purpose, the property of the various religious establishments in the Province.

451. These villages, in number not less than three hundred and sixty-six, differed we observed in no respect from the other Malguzary lands of the Province, excepting in the circumstance of their being collective or corporate property which necessarily excluded individual responsibility for the rent.

452. During the period of the last lease we observed the rent of those villages stood in the names of the Stainkums or hereditary officers holding the management of the different Pagodas, but these persons being merely Agents, could not as the Collector observed, be considered personally liable; neither could the moveable property appertaining to the Pagodas be with propriety sold in liquidation of balances, the only security for the rent, therefore, was the land itself, which in some cases, it appeared it would be necessary to dispose of in liquidation of sums due on account of the last year of the lease.

453. On a consideration of "the peculiar circumstances of the lands in question being the merassy property of institutions which it had been the peculiar policy of Government to maintain unimpaired in all their resources, and the seeming inconsistency with that policy of placing a property of such considerable importance to their support in a situation where it might be liable to alienation in payment of the public demands on it," the Collector proposed that instead of a quinquennial lease, which must involve the risk adverted to, an annual settlement might be authorized for these lands, to be formed either on the estimated or actual produce of each year, and the Government proportion thereof to be commutable at the selling price of the season.

454. As under this mode of settlement, all risk, both with respect to produce and price would be removed, and as the lands in question were in all respect the same as other Tanjore lands, it would we observed be unnecessary and improper to continue the high rates of warum which constitute one of the basis of the lease settlement; and it was therefore proposed that the merassy warum of the lands in question should be reduced to the rate generally established in Fusly 1211, namely 45 per cent excepting in particular cases where a higher rate of warum might have previously been customary.

455. We confessed that we received with regret a proposition which tended to occasion so extensive an exception to the general mode of settlement which had been resolved upon, and it occurred to us to be a question deserving of consideration, whether some legal provisions should not be enacted against the farther investiture of merassy property in the Church or other establishments without the consent of the sovereign authority; we stated that we should be prepared to enter into a consideration of this question, in communication with the Collector; with respect however, to the subject immediately under discussion, the settlement of the lands *already belonging* to public institutions, we could not do otherwise than admit the force of the considerations which the Collector had presented in favor of the settlement being allowed to be annual; at the same time we respectfully begged permission to leave the decision of the question to the judgment of the Honorable the Governor in Council, observing only that the extension of the lease settlement to the lands under consideration appeared to be no otherwise difficult or objectionable than as it involved the probable chance that, in the course of the lease, some part

the lands might be lost to the institutions to which they appertain, and to which it could not be doubted that numerous individuals if not the community at large, attached a particular interest.

456. In reply to this communication we were informed under date the 21st November that the Honorable the Governor in Council had attentively considered the arguments adduced by the Collector of Tanjore in support of the proposition which he had submitted, for excepting from the operation of the quinquennial lease those villages, the merassy right to which was stated to have become vested in various Pagodas in that Province, and the propriety of substituting an annual settlement for the rent of those lands, either on the estimated or actual produce of each year.

457. The Governor in Council was by no means persuaded of the expediency of adopting the plan proposed, and concurred with us in regretting that a proposition involving so wide an exception to the mode of settlement already determined upon, should have been submitted by the Collector.

458. The acquisition of these villages on the part of the Pagodas, whether by gift or purchase, could not we were informed affect the right of Government to its full proportion of rent in common with other villages, under whatever mode of management it might be deemed advisable to introduce; and it was admitted, that the institutions to which they had belonged had never enjoyed any peculiar privileges in regard to these villages.

459. The number already acquired was very considerable, and if the principle of exemption were allowed in one case, it was remarked that it might with equal appearance of justice be extended to every village in the country, the consequence would be that the right of Government to regulate its demand on the lands, and to collect its dues according to the established laws and usages of the country would virtually be foregone.

460. The Honorable the Governor in Council was therefore decidedly averse from admitting so extensive a deviation from the mode of settlement already deemed, under existing circumstances, to be most eligible for the Province in general, and desired that if the settlement of the villages in question could not be concluded as heretofore with the Stainkums, that terms should be immediately entered into with the cultivating ryots.

461. With regard to the question, whether it were not deserving of consideration that legal provision should be enacted preventive of farther investiture of land in religious or other establishments; the Honorable the Governor in Council was pleased to observe, that no right of investiture any where exists, which in any respect or form can be attended with the consequence of impugning the paramount and indefeasible right of the state to its proportion of the produce of the lands, and that consequently the alienation of land with such intention, or which might produce such an effect was null and void, the act of appropriation involving in itself an illegality subjecting the land to immediate resumption. This principle it was observed was recognized in Regulation XXV of 1802 and was considered by the Governor in Council to be applicable to proprietors of land of every description.

462. The above decision of Government was communicated to Mr. Wallace under date the 8th ultimo and we directed that he should endeavor to extend the quinquennial lease to the villages in question.

463. In a letter to the Chief Secretary to Government under date the 26th June 1810 we had the honor to submit an address from the Collector in Tanjore on the subject of the aid which he considered to be necessary to afford to the inhabitants, in the way of Tuckavy, in order to prevent "the evil of the past season from extending to the ensuing year."

464. During the two first years of the triennial lease it was, we observed known to Government, that the settlement (a settlement in point of amount extremely advantageous) was realized in a manner sufficiently satisfactory, though with some little difficulty in the second year of the lease; there was also we remarked reason to hope that the settlement for Fusly 1219, which was the last year of the lease, would be realized without any ultimate defalcation of much importance though certainly not without considerable inconvenience, and even distress to the renters as must have appeared to Government from the correspondence already submitted.

465. Upon the question of the general inexpediency of permitting extensive appropriations of money to the head of Tuckavy, we considered it to be quite superfluous to enlarge. We remarked that a full understanding subsisted between us and the Collector with regard to that point, but that the question in the present case was whether circumstances had not rendered necessary considerable aid or relief on the part of Government, and if they had, whether the mode in which it was proposed to afford that aid were not the least exceptionable.

466. It had been argued that annual disbursements of Tuckavy by operating as a "perpetual balance" were equivalent to a reduction of the Jumma, but this we did not consider to be a correct view of the subject, a reduction of the Jumma we remarked would occasion a positive annual loss to the extent of the reduction, whereas disbursements of Tuckavy being recoverable in addition to the full Jumma, the only loss was the loss of interest on the advance, which diminished gradually and was in general wholly repaid, along with the kists, before the termination of the Fusly.

467. If as was generally understood, the circumstances of some portion of the population of every district had never been such as to afford them the means of carrying on their full quota of cultivation without some aid from the Government, and if, as we implicitly believed, the means which the inhabitants of Tanjore might have possessed, had been considerably impaired, was we observed obvious that a loan of money for the purpose of ensuring the otherwise unattainable at least precarious object of a full cultivation of the lands must be as highly advantageous in its consequences as the withholding the loan would be injurious in the opposite.

468. The sketch of an estimate submitted to the sum of Star Pagodas 1,25,169 a very heavy disbursement, we admitted, when compared with the reduced disbursements under this head during the last five years; but it was less we observed than the average annual disbursement during the five years preceding, and less than the average annual disbursement under the native Government.

469. This consideration alone we remarked would of course have little weight with us, but satisfied as we were of the reduced circumstances of the Province, we thought it would be highly dangerous to withhold the aid which the Collector had proposed, and which he assured us that he would not have recommended did he not deem it to be "absolutely and indispensably necessary to the security of the ensuing year's revenue and with it to the welfare of the country."

470. The Collector having stated that whatever advance he might be allowed to make, authority should be given for its immediate issue, as the rivers already admitted of the commencement of the cultivation; we informed Government that we had thought it expedient to grant him a discretionary authority, intimating to him at the same time that the aid to be afford-

ed should be kept within as moderate limits as possible, consistently with the attainment of the object in view until the orders of Government should be communicated to him.

From Mr. Wallace, 28th June, 1809.
in Cons., 6th July 1809.
To Mr. Wallace, 27th, in Dy.
Cons., 31st July 1809.

471. We took the same occasion to submit to Government the correspondence which had taken place with the Collector regarding the Tuckavy advances on account of Fusly 1219.

472. The amount proposed by the Collector was Pagodas 71,000, but as the season of Fusly 1218, had upon the whole been very favorable, though the prices of grain were low, we had some difficulty in granting an unconditional authority for the disbursement of so large a sum, compared with the reduced disbursement in the three years immediately preceding, but as we were satisfied that assistance if not absolutely necessary would at least be essentially useful to many of the inhabitants, we left it to the Collector's discretion to make such disbursements within the amount proposed as he might deem advisable, at the same time expressing our reliance that in the exercise of this latitude, due consideration would be had to the exigencies of the public service.

473. The sum disbursed under the discretionary authority as reported in the concluding para. of a letter under date the 11th November preceding which we had the honor to transmit to Government, amounted to Star Pagodas 41,127-34-70 only, for which we begged leave to request the specific sanction of Government.

474. We also took the opportunity to transmit a farther letter from Mr. Wallace under date the 27th May, submitting the necessity of employing a Kungamah Establishment "during the months of June, July and August or until the country could be leased out to the Meerassidars or in Mootahs."

475. We considered the expense of the proposed establishment, Pagodas 622½ per month, to be of little importance when put in competition with the serious consequences of any neglect of cultivation during the period which might precede the conclusion of engagements with the Meerassidars, and as we were satisfied with the Collector's representation of the inadequacy of his regular establishment to this particular purpose, we begged leave to request that the authority which had conveyed to him for the employment of the additional temporary establishment proposed might be sanctioned.

476. In reply to this communication we were informed that the Governor in Council had considered with attention the representations on which the Collector of Tanjore had founded his application for permission to advance on account of Tuckavy for the ensuing year 1220, the excessive sum of Star Pagodas 1,25,169 being no less than 11½ per cent. of the land Revenue of that Province, as well as our arguments in favor of a compliance with his solicitation.

477. Under other circumstances, we were informed, the magnitude of the sum would have induced the Governor in Council to hesitate in giving his sanction to so heavy a disbursement for the purposes of ordinary cultivation; and he concurred in opinion with us that, the consideration of the estimate being less on comparison with the annual average of the first five years of the Company's Government, and less also than the average disbursements during the period of the native authority, had but little weight in obtaining the sanction required.

478. As however we were satisfied that the reduced circumstances of the country called for extraordinary aid, and that the withholding the stated advance would endanger the Revenue of the ensuing season and affect also the welfare of the Province; the Governor in Council felt

less reluctance in authorizing the disbursement to the extent proposed, and accordingly sanctioned the amount at Star Pagodas 1,25,169.

479. In conveying to us further sanction for the actual charge for Tuckavy disbursed for Fusly 1219, which though estimated at Star Pagodas 71,000, amounted only to the sum of Star Pagodas 41,127-34-70, the Honorable the Governor in Council was pleased to observe that the application of the Collector of the 22nd June 1809 for permission to make the advance above-mentioned should have been submitted at the time, because it was proper that the Governor in Council should be progressively informed of such circumstances.

480. The Governor in Council further observed that it would be desirable if the Collector in submitting future applications for Tuckavy should conform to the established usage, of accompanying them with a statement in detail of the Districts and amount required.

481. The Governor in Council, on our request was pleased to sanction for a period of three months from that of its being entertained, the proposed extra establishment of servants required for the purpose of preventing any relaxation of industry on the part of the Meerisidars before their leases could be renewed, and accordingly authorized a disbursement on this account to the extent of Star Pagodas 662½ per mensem.

To Mr. Wallace, 24th, in Dy. Cons., 27th August 1810. 482. The authority of Government for these disbursements was duly communicated to the Collector.

TRANQUEBAR.

483. In our last General Report we recited the correspondence which took place with Government on the occasion of our submitting the Report of the Commissioner at Tranquebar upon the Revenues for Fusly 1218 of the Danish territories under his charge.

484. The orders of Government in reply to that address were communicated to us on the 14th February last. The Right Honorable the Governor General in Council confirmed the amount collection of gross revenues of Tranquebar for Fusly 1218, being Star Pagodas 16,149-7-77, affording an increased Nett Revenue on the average amount of the five years preceding to the extent of Star Pagodas 6,222-41-11 exclusive of the sum of Star Pagodas 73-32-30 subsequently realized from the sale of surplus paddy, making this aggregate increase Star Pagodas 6,296-28-41.

485. His Lordship in Council was however pleased to observe, that notwithstanding the increase arising from land Revenue owing to the adoption of a more advantageous mode of sale of the Government share of grain, the Revenues of Tranquebar would have fallen below the actual average had it not been for the amount derived from the Salt monopoly, or on comparing the collections arising from the ordinary sources in Fusly 1218, with the average of five years, there resulted a deficiency of Star Pagodas *335-36-30.

486. Advancing therefore to the very trifling amount of this Revenue, and the probability of a diminution in the receipts arising from salt, from the construction of Depots in the interior of the Tanjore country, tending materially to affect the trade of this article at Tranquebar; and taking into consideration also the charges upon so small a collection, together with the reasons stated by us on the general inexpediency of continuing the administration of the Revenues at Tranquebar under the authority of the Commissioner. His Lordship in Council concurred in opinion with us that their superintendence should be transferred to the Collector of Tanjore; but particular circumstances rendering the immediate adoption of this arrangement inexpedient,

His Lordship in Council was pleased to direct that the transfer be carried into effect on the commencement of the ensuing Fusly.

437. His Lordship in Council trusted that this arrangement be attended not only with the advantage of facilitating business, expense of collection, exclusive of the Commission of 5 per cent were informed that it was also expected that under the transfer from the Government of grain might be improved by introducing in preference to the receiving it in kind, and disposing of it of eventual loss.

488. His Lordship in Council was pleased to authorize Mr. Kelso to take of 5 per cent. on the Revenues of Tranquebar, and acquainted us that he was to late the commission at that rate accordingly, provided however the amount of the account did not exceed the sum of 50 Star Pagodas per mensem, the surplus being This arrangement being in conformity with the intention of Government communicated by Mr. Kelso in a letter dated 5th December 1809, extract from which was transmitted information.

489. On receipt of this communication orders were issued to the Collector in Tanjore and Commissioner at Tranquebar, respectively directing the administration of the Revenues of that District to be transferred to the former officer at the commencement of Fusly 1220 which was done accordingly.

490. By a letter however from the Collector of Tanjore, we were informed that the measure which had been recommended and authorized, of the revenues of Tranquebar payable to the Collector of Tanjore, was not only objectionable to some political objections, not proposed since its adoption, the measure having been found inconvenient to the inhabitants of the district, the Honorable the Governor in Council had been pleased to revoke the orders which were issued on the 14th February last, and directed that the Revenues of Tranquebar should be administered by the Commissioner at that place as heretofore.

491. We were subsequently informed that Captain Loft, the Commissioner at Tranquebar had been appointed to the Tanjore District, and accordingly issued to the Collector of Tranquebar, and the management of the revenue management of Tranquebar.

492. Mr. Thomas Robinson has since been appointed to the Tanjore District, and the management of the revenue management of Tranquebar, and the management of the revenue management of Tranquebar.

TRICHINOPOLY.

493. In a letter to the Chief Secretary to Government, dated the 15th February last, we had the honor to submit a letter from the Collector of Trichinopoly on the subject of the settlement of Fusly 1219 in that district.

494. In that letter, the Collector suggested the expediency of extending the term of the lease to five years in certain villages, and on adverting to the difficulties which had been experienced in the attempt of the local officers to introduce the system of village rents into the district.

tract of Trichinopoly, to the expectations of the Collector; that a prolongation of the lease would facilitate his attempt, and to the advantages which we considered likely to accrue to Government and to the inhabitants from the measure proposed, we were of opinion that the suggestion of Mr. Travers should be carried into effect, as however the extension of the lease to five years might be considered to be in some degree a deviation from the general principles laid down in the orders of Government for the village lease settlement, we deemed it proper to submit the letter of the Collector in Trichinopoly, and to solicit the permission of the Right Honorable the Governor General in Council, to adopt the suggestion of the Collector to prolong the lease in cases where it might be necessary.

495. It appeared indeed to be the opinion of many of the Collectors and it was an opinion which coincided with our own that a general extension of the lease would be productive of advantage both to Government and to the inhabitants; this however we observed was a general question which might be reserved for future consideration; the reference under notice related to only thirty nine villages of the Conaund Talook, the inhabitants of which had refused to rent upon any reasonable terms, and the Collector was of opinion, that if they were retained under management, very considerable loss must ensue.

496. It was proposed that these villages should be advertized in rent for five years, on the average collections of the last eight, the particulars we observed would be found in Statement No. 5 accompanying the Collector's letter, and as a shorter term than that proposed by the Collector would probably, under the circumstances represented, fail to induce offers of rent to the same amount, we considered it to be desirable that the proposed measure should be adopted.

497. We did not receive any orders in reference to the reference above recited, but the necessary instructions conveyed to the Collector, although from circumstances which subsequently occurred, it was found necessary to retain the village question under management, instead of renting them for five years as had been proposed.

498. Under date the 26th June last, we had the honor to submit to Government a letter from the Collector in Trichinopoly, forwarding an estimate of Tuckavy on account of the ensuing Fusly 1220, founded upon the returns of his Tahsildars, together with a reduced estimate, to the amount of Pagodas 25,000, the disbursement of which Mr. Travers considered to be essentially necessary.

which we had occasion to submit under date the 15th February last, would be of the difficulties encountered by the inhabitants to a settlement in Fusly 1219, these difficulties were the subject of a continued correspondence with the Collector, from the very season, until the period when the settlement was concluded; though opposed, way, the public interests of course suffered no less than the interests of the inhabitants, from the neglect of cultivation which it was not in the power of the Government, and the effects of which, it was to be regretted, were afterwards aggravated by an unforeseen calamity.

500. It was not necessary, we observed, to enter into details for which a more fit occasion would be hereafter presented, on laying before Government the Report and Jumabundy of the Collector. It could not be doubted that the circumstances above adverted to, had left the Province in a comparatively depressed situation; and as we were therefore satisfied that it would be inexpedient to withhold the aid which the Collector, with so much earnestness

represented to be required, we begged to recommend that the reduced estimate which he had submitted might receive the sanction of Government.

501. We reported, that we had in the meantime granted authority to the Collector to proceed in making advances, within the amount of the estimate, to the extent which he might judge proper.

502. The delay which took place in issuing Tuckavy for Fusly 1219, we observed, was noticed by the Collector, as one of the causes of the difficulties which he had experienced, and consequently demanded from us some explanation.

503. The late Collector Mr. Garrow, not many days before he was removed to another situation, furnished his estimates for Fusly 1219, amongst which was the estimate of Tuckavy at the reduced sum of Pagodas 900; against this estimate the Assistant Collector remonstrated soon after he received charge, his letter on the subject we had the honor to submit with our address. He stated that he could not discover upon what grounds Mr. Garrow had formed the estimate, as no statement had either been called for or sent in by the Tahsildars, and he concluded with requesting authority to make an advance of at least 23,000 Pagodas.

504. As Mr. Garrow had given it as his opinion that 10,000 Pagodas, was as adequate a sum, observing at the same time that "too easy a compliance with demands of this nature rendered the inhabitants prodigal of their own means," the Board hesitated to acquiesce in the recommendation of the Assistant Collector, while, however, they sanctioned the issue of Pagodas 10,000, according to the late Collector's estimate, they stated that they would not withhold sanction to a farther advance, if supported by more particular and satisfactory explanations.

505. Under the explanations contained in the reply of the Assistant Collector which we also had the honor to transmit, we left it to his discretion to make such disbursement within the amount which he had proposed (Pagodas 23,000) as he might deem advisable, and he in consequence issued eight thousand Pagodas in addition to the ten thousand previously sanctioned, he at the same time remarked that the most advantageous period for making the advances had elapsed.

506. We saw cause to regret that we had paid too much attention to the opinion and recommendation of the late Collector, which appeared to have been too much influenced by an injudicious attention to economy at the time he furnished the estimate, it was observed of no avail to dwell on this point, the precise amount disbursed on account of Fusly 1219 appeared we remarked to have been Pagodas 18,345, for which we requested the specific sanction of Government.

507. The proportion of this advance outstanding on the 31st May last, was we observed Pagodas 3,902.

508. The Honorable the Governor in Council in reply was concerned to observe from the reports both of the late Assistant, and of the present Collector the necessity represented to exist for the issue of so large an advance for the purpose of carrying on the cultivation of the ensuing Fusly, as to the extent of Star Pagodas 25,000.

509. As we were, however, of opinion that it would be inexpedient to withhold the aid solicited, the Governor in Council was pleased to sanction the disbursement of Tuckavy for Fusly 1220 to that amount, and would we were informed be well pleased to learn that the benefits resulting

from the issue of so considerable a sum in aid of the cultivation had been proportionably extensive.

510. With regard to the issue of advances for the cultivation of Fusly 1219 and the explanations we had afforded for granting to the Assistant Collector a discretionary power to make advances within a certain sum above the amount estimated by the late Collector, we were informed that any particular consideration of the reasons which might have induced the framing so low an estimate in the first instance, appeared to the Governor in Council to be at present unnecessary, the season having long since gone by, and the Fusly being on the point of closing. The Governor in Council therefore had only to sanction the disbursement, being Star Pagodas 18,345 which was authorized accordingly.

TINNEVELLY.

511. Under date the 10th February last, we had the honor to submit to Government a letter from the Collector in Tinnevelly reporting the result of an inspection of the Toolayeram Paar Pearl Bank at Tuticoreen, whence it appeared that the quantity of oysters upon the bank was estimated to be sufficient to admit of a fishery to the extent of sixty boats for ten days.

512. On the immediate receipt of the letter, we were prevented from entering fully into the subject of it owing to the pressure of the dispatch; we therefore, merely notified to the Collector that it was determined that the proposed fishery should take place, and desired that he would invite proposals for renting it. The Collector was accordingly furnished with farther orders, of which a copy was transmitted with our address under seal, and an advertisement was published in the Government Gazette.

513. We stated that in consideration of the urgency of the occasion the adoption of these measures would be approved.

514. It was stated that the quantity of oysters upon the bank would admit of sixty boats for ten days, we deemed it prudent to limit the number to obviate eventual disappointment, but the reduction in the number served to be counterbalanced by an extension of the period of the fishery if it should be practicable.

515. We stated that on the 1st March the several proposals would be opened, and we intimated our intention of submitting them for the consideration of Government.

516. The approbation of Government to the measures above noticed, was communicated to us under date 20th February.

517. In pursuance of our resolution abovementioned we had the honor, under date the 5th March, to submit to Government the several proposals received for the rent of the Pearl Fishery at Tuticoreen according to a list therewith transmitted.

518. The proposals received at the Presidency were opened on the 1st March, those received in Tinnevelly, reached Madras on the preceding evening.

519. The three first proposals noticed in the list, though considerably the highest in point of nominal amount, were clogged with a condition which greatly reduced their value; probably not less than one-half, without taking into consideration the additional trouble and expense which would have been necessary to ensure Government from imposition; the persons who tendered these proposals were accordingly questioned, severally, as to their dispositions to relinquish the condition under notice; but they explained (what indeed was well understood) that the high amount of their offers was founded upon this condition, and that they were not prepared to make any specific offer which it should be excluded.

520. The Proposal No. 4, to the amount of Pagodas 35,250 was unconditional; the person, however, who tendered it did not appear until the 2nd March, and then not until he had been sent for. Upon being informed that his offer was the highest, and questioned as to his security, it was discovered that he could not find security to any greater amount than 5,000 Pagodas, and he moreover thought proper to intimate that the sum mentioned in his proposal was meant by him to be Porto Novo Pagodas, which reduced to Star Pagodas was no more than Star Pagodas 29,375.

521. The next Proposal (No. 5) was that of Lutchman Chetty for Star Pagodas 34,300; it contained a provision that each boat should not bring less on the average than 5,000 oysters, a number which we remarked might probably be ensured without reducing in any great degree the value of the offer. Lutchman Chetty, however, upon being questioned to that effect, expressed his readiness to forego this condition, and he engaged also to deposit Company's Bonds to the full amount of the offer instead of the limited sum of 15,000 Pagodas mentioned in his proposal.

522. As this offer was by far the most favorable we considered it also to be equal to the full value of the fishery, and as the security was undeniable, we deemed it to be advisable to close with Lutchman Chetty without the delay of a reference to Government; a copy of the Muchilka which had been taken in consequence from Lutchman Chetty was also copy of the orders which had been despatched to the Collector were submitted with our address under notice; the name of one Sawmy Chetty was, at the express request of Lutchman Chetty, included in the Muchilka.

523. The security consisted of Promissory Notes of this Government to the amount of Star Pagodas 34,000, which were assigned over by the person in whose name they stood and deposited in the General Treasury.

524. With respect to the adequacy of this offer to the value of the fishery, we begged leave to refer to the calculation contained in a letter from Mr. Hepburn, dated the 21st February transmitted to Government with our letter under notice, we begged leave further to observe that it greatly exceeded the rent received for the last fishery, in proportion to the number of days and number of boats employed.

525. We did not think it necessary to take any particular notice of the several other offers detailed in the list, as they were all much inferior to the offer which had been accepted.

526. The abovementioned engagement entered into by us with Lutchman Chetty and Sawmy Chetty, as well as the orders transmitted to the Collector for continuing the fishery beyond the period of the rent, should it be found practicable, were approved by Government under date the 9th March.

527. In a letter to the Chief Secretary to Government, under date the 30th April, we submitted for the information of the Honorable the Governor in Council a further letter from the Collector in Tinnevelly reporting the completion of the Pearl Fishery rented to Lutchman Chetty and Sawmy Chetty, and submitting an account of the rent of sixty boats by public auction for an additional term of three days to the amount of Star Pagodas 10,337-22-40, making the total rent Star Pagodas 44,637-22-40.

523. It was very remarkable that the term of the fishery might be extended one or two days farther; at all events there would, we observed, be added to the foregoing amount the value of the Chank caught during the fishery; and on the other hand there would be some small charges to be defrayed by Government; and we stated that when the accounts should be completed, the final result would be reported to Government.

529. It appeared that an extra day's fishery had been granted to the original Renters in compensation for the ill success attending the two first days fishing. To this compensation, we considered the Renters to have been fully entitled, and as we could not doubt the concurrence of Government in this opinion, under the circumstances represented, we granted authority to the Collector to return to the Renters the obligation which he took from them to abide by the decision of the Board.

530. We had only farther to add that the amount of the rent for the original term having been fully discharged, the securities had been restored; and with respect to the rent for the additional term, we observed that the greatest part of it had been paid in advance.

531. Under the circumstances of the ill success which attended the two first day's fishing, the Honorable the Governor in Council in reply, approved the compensation allowed by us of an additional day's fishery.

532. In the subsequent address of the 1st June 1810, we had the honor to send to Government a letter from the Collector in Tinnevely accompanied with the final accounts of the Pearl Fishery at Tutacoreen, as per our letter of the 30th April before recited.

533. In this letter of the 1st April, we had intimated that the term of the fishery might possibly be farther extended in respect which it was satisfactory to find had been realized in a degree far exceeding our expectations.

534. On the first additional term of three days, it was found that the banks still contained a considerable number of oysters in detached situations; in order, therefore, that the whole bank might be examined, the number of boats had been increased to seventy-five, so divided into lots of five each for a further term of three days, were sold for no less a sum than Star Pagodas 15,787-22-40.

535. As this further engagement was of course attended with increased risk in proportion as the quantity of oysters was precarious, the Collector had promised to give to each particular case an indulgent consideration in the event of failure; the result of the fishery, as was to be expected, was different in different boats, the whole being decided in a great degree by chance. On the conclusion of the term it appeared that the owners of every lot had, more or less, some claim to indulgence under the promise which had been held out; it was accordingly resolved to allow three boats out of each lot of five, to fish gratuitously for an additional day, which allowance was accepted by all parties as a fair acquittal of the Collector's promise.

536. As oysters were still to be found on the bank, though in comparatively small numbers, and as the divers were willing to proceed without any further inducement than their established share of a third of the quantity obtained, the fishery was continued, as the weather permitted during an additional period of six days, and the Government share of the oysters obtained during these six days of Aumany produced, it appeared at public auction a further sum of Star Pagodas 7,065-33-60, making in all Star Pagodas 67,470-33-60, to which being added the value of the Chank and other items of extra Revenue, particularized in the Account Current, Star Pagodas 785-30-72, the total Revenue from the fishery amounted to the sum of Star Pagodas 68,256-9-52.

537. The total charges incurred during the fishery as particularized in the Account Current amounted to the small sum of Star Pagodas 550-41-25, for which the sanction of Government was requested, leaving the net produce of the fishery, Star Pagodas 67,705-13-27.

538. The Collector stated that in consequence of the fishery having been protracted to an unexpected length, the scarcity of money had latterly become so great that he was obliged to promise to receive Bills on Madras for part of the Aumany oysters sold by public auction, since if he had insisted upon money, the oysters must have been sold cheap in proportion to the difficulty of procuring it; we reported that we had accordingly granted the authority which the Collector solicited of being allowed to transmit Bills on the Sub-Treasurer to the amount of between three and four thousand Pagodas, and we observed that when these Bills should have been discharged, the whole amount of the Revenue from the fishery would be realized.

539. The Collector in conclusion of his Report submitted his pretensions to a share on the net proceeds of the fishery at the rate usually allowed on other branches of Revenue, namely, one-and-half per cent.

540. On a former occasion his claim to this allowance had been recommended by us, and referred to the Honorable Court of Directors. In the present instance there could, we observed, be no doubt that the Collector's attention had conducted materially to the success of the fishery, and we had only to add therefore that it would be satisfactory to us that his present claim should be admitted.

541. The orders of Government in reply to our address above noticed were transmitted to us under date the 9th June.

542. The advantageous result of the fishery under the arrangements adopted by the Collector for prolonging the period of its duration we were informed was highly satisfactory to the Honorable the Governor in Council.

543. The Governor in Council was also well pleased to observe that in proportion to the produce of the fishery, the charges which had been incurred were comparatively small, and accordingly sanctioned the amount Star Pagodas 550-41-25.

544. As a matter of particular expedience, the Governor in Council directed to our having authorized the receipt of bills on Madras in payment of part of the oysters made at the Aumany sales; it was observed, however, that in all such cases of remittances of the public Revenue, the Governor in Council should be previously apprized of the necessity.

545. With regard to the claims of Mr. Hepburn to the allowance of an extra commission on the net proceeds of the fishery, however the attention and exertions of that gentleman might have promoted its success; we were informed that it would be necessary to obtain the express sanction of the Court of Directors for granting the indulgence solicited; and at the same time the Honorable the Governor in Council was pleased to transmit for our guidance an extract of a letter from the Honorable Court in reply to the former reference to which we had adverted; and by which we perceived that the recommendation in favor of Mr. Hepburn's receiving the commission on the last fishery had been complied with.

546. The orders of Government on this subject were duly communicated to the Collector.

MALABAR.

547. In a letter to the Chief Secretary to Government, under date the 8th April last, we submitted a letter from the Collector in Malabar, requesting a renewal of the authority which he had formerly received but had not yet applied.

From Mr. Warden, 8th, in Cons., 19th March. to make an advance of money to the merchants of Paniany for the purpose of assisting them in the construction of a work necessary to the security of the bank of the river on which that town is situated.

548. Though the Collector had very properly considered that he was not at liberty to avail himself of an authority so long since granted, we apprehended that Government would have no hesitation in renewing it; the advance, we remarked, would be reimbursed in the course of three or four years by means of the toll proposed to be levied on all boats and vessels clearing out with cargoes; and it was, we observed, meant that the toll should continue during a further term of two or three years, in return for the outlay of the money.

549. We considered it proper at the same time to mention that the sum proposed to be advanced (Pagodas 4,000) exceeded in the sum of 1,000 Pagodas that which was formerly sanctioned.

550. The Right Honorable the Governor-General in Council in reply, was pleased to sanction the advance of four thousand (4,000) Star Pagodas solicited by the merchants residing in the town of Paniany for the purpose of facing with masonry part of the southern bank of the river on which the town is situated in order to preserve it from the destruction apprehended from the floods.

551. His Lordship in Council further directed that the mode proposed by the Collector for recovering this advance from the merchants by the imposition of a toll on their boats and vessels should not be adopted until further information upon the subject should be submitted to Government, His Lordship in Council being of opinion that it would be preferable to make the advance by way of loan repayable within a reasonable time rather than resort to the measure recommended by Mr. Warden, which it was observed would require the enactment of a specific regulation for a temporary purpose and comparatively of trifling import.

552. When the proposed advance was first authorized by Government, the toll (which had been suggested by the Merchants themselves) was also authorized; in consequence however of the above orders of Government, we directed Mr. Warden to consult the wishes of the Merchants with respect to the mode of repayment; at the same time we intimated to him that if the Merchants preferred repayment by means of a toll, it was our opinion that as a voluntary impost, it did not demand the sanction of a specific Regulation.

From Mr. Warden, 2nd, in Cons., 8th August 1810.
To the Chief Secretary to Government, in Dy. Cons., 13th August.

553. It appeared by a letter from Mr. Warden which we had the honor to submit to Government, under date the 9th August last, that the mode of repayment by means of a toll was preferred by the merchants, and we therefore submitted our intention of giving orders for its institution, if it should meet the approbation of Government.

554. We were informed in reply that as the repayment of the loan of money advanced to the merchants of Paniany for securing the bank of the river, was preferred by means of a toll to be instituted similar to the nature of anchorage fees, rather than in the mode recommended in the letter of Government under date the 18th April, the Governor in Council had no objection to meet the wishes of these people, and accordingly authorized the commencement of the collection, and directed that the rates proposed to be levied on the various kinds of craft navigating the river should be submitted for our consideration previous to the duties being actually levied, which has been done accordingly.

PRESIDENCY.

To the Chief Secretary to Government, in Dy. Cons., 15th February 1810.
From Mr. Ellis, in Cons., 5th February 1810.

555. Under date the 12th February last, we had the honor to submit for the information of the Honorable the Governor in Council a letter dated the 1st February from the Collector of Madras.

556. Although the final arrangements for uniting the Office of Collector of Land Customs had not been communicated to us, we had prepared Mr. Ellis for carrying into effect the suggestions in our letter to Government under date the 1st November 1809 detailed in our last General Report, and in furtherance of our views the letter from Mr. Ellis under notice had for its object the recovery of the very heavy balances which had accrued in the department of Quit-rent.

557. Our letter of the 2nd November 1809 above referred to, we observed, would have shown to Government that while the annual demand on account of Quit-rent averages about 18,000 Pagodas, not much more than a third of that sum had been of late years realized of the balances which had thus accumulated. Mr. Ellis furnished a particular account, in which the number and amount of the Bills in the hands of each Collector were distinguished, the total number of Bills in their hands was 22,635, and their total amount Pagodas 31,112 14-9, exclusive of Bills which had been signed but not yet delivered.

558. The mode hitherto observed of collecting Quit-rent, which leaves Bills to the amount of some thousand Pagodas in the hands of Collectors receiving 2½ Pagodas per month we considered to be entirely erroneous. Gradations of duty and responsibility in regular dependence, were in our opinion essential to any well regulated system, whence alone efficient control could be expected to result.

559. With this object in view, it was proposed to revise a new model the establishments employed in the administration of the different branches of Revenue under charge of Mr. Ellis, and to constitute a regular Sherista Department, like that in the other Revenue Cutcherries, in which the result of all the subordinate details should concentrate; we saw, however, that this measure, could not be undertaken until the union of the two offices should be effected, and at this time they still continued under separate authorities.

560. In the Quit-rent Department, which was the immediate subject of our attention under consideration, Mr. Ellis, as a temporary measure, had appointed four Amildars to attend to the part of the Conicopolys and Peons under them, and for the purpose he had described; the expense of this establishment was not permanent, but for the purpose stated to be absolutely necessary that the collecting Conicopolys should be retained until that part of the arrears which was recovered should have been received, it was intended that their services should afterwards be dispensed with, and the business of the department conducted by the Amildars, assisted by a Gomastah and an adequate establishment of Peons.

561. The proposed pay of the Amildars was 10 Pagodas each per month, which we approved and recommended for the sanction of Government.

562. In a letter to the Chief Secretary to Government under date 30th April, we submitted the letter noted in the margin from the Collector of Madras, with the several enclosures therein referred to.

563. The subject discussed in this letter of the Collector from the 3rd to the 6th Para. inclusive, involved a general question, relative to the collection of the Revenues of Madras, into the

consideration of which we stated that we should probably have occasion hereafter more fully to enter, we remarked however that in our address under notice it was not our intention to advert to it further than as it was connected with the particular case submitted by the Collector respecting the ground in the occupation of Venkiah and Sunca Sashachella Chetty.

564. The whole of the ground in their possession it appeared was held under the same grant, dated as far back as the year 1754, and given to an ancestor of the last mentioned person; of this about thirty-six cawnies were sold at Sheriff's sale in 1799, of which cawnies 6 ground 1 was an encroachment on the original grant.

565. According to the terms of the grant, it appeared that Venkiah and Sunca Sashachella Chetty were bound to conform to all such rules, orders and regulations as now (meaning the period when the grant was issued) or at any time hereafter shall or may be made by the said Company touching "grants of land;" a compliance with this stipulation was made the express condition under which they were to continue in undisturbed possession of the ground in question, and in conformity with it, although no specific sum was mentioned in the grant, a Quit-rent of 3 Pagodas had been paid for the whole of the ground until 1802 when the general and equal assessment of 1½ Pagodas per cawny, as established by the orders of Government for all garden lands was assessed on this ground also, these persons, however, refused payment of the increased rate, and had since continued to resist the demand.

566. It was not so much the magnitude of the arrear outstanding against these persons (though this was considerable) that rendered this case of importance, but, as stated by the Collector, the encouragement which their contumacy afforded to others to withhold the dues of Government; their resistance indeed appeared to have been very generally imitated by the inhabitants of Tondiarvadu and Attapollam, within the limits of which the ground in question was situated since; of the total amount of the arrears of Quit-rent, nearly one-third, or Star Pagodas 9,575 was due from the inhabitants of these villages, and this sum the Collector stated would be immediately realized, if the demand were enforced against Venkiah and Sashachella Chetty, and the people taught by such an example to know that the demands of Government could not be evaded with impunity.

567. Under these considerations, we had no difficulty in recommending that the authority requested by the Collector might be given to him, that he might be empowered to take possession of the encroachment shewn in the plan which he had transmitted, as it was in fact the property of Government, and to dispose of it as might hereafter be directed, and that he might be further authorized to seize and dispose of such part of the produce of the land held by Venkiah and Sashachella Chetty, or of the land itself, as should yield a return equal to the arrears of Quit-rent due from them.

568. In making this recommendation, we begged leave to observe that we had not been unmindful of the question of legality as stated and examined by the Collector, and that it appeared clear to us that in the grant under which this ground was held, a rent was reserved to the Company, though no particular amount was specified; that the provisions of the Charter under which the Supreme Court at Madras is constituted, as they expressly preclude the Court from jurisdiction in any matter concerning Revenue within, or beyond the limits of Madras may prevent any interference in this or similar cases, as they must, we remarked, be considered Revenue cases, and as such consequently not within the cognizance of the Court, and that the Collector might, therefore, under the orders of the Board proceed legally for the recovery of arrears of Quit-rent by sequestration and sale; we considered it however expedient to

Quit-rent due from Venkiah	364-33-55
From Sunca Sashachella Chetty	273-26-27
Total due	638-15-2

NOTE.—Venkiah should be brought to admit and discharge the Quit-rent upon the whole extent of ground, the proposed seizure of the encroached space might, we observed, be relinquished.

mend that it should be done under the orders of Government, as the example would be more impressive, and as some doubt might exist whether any inferior authority was vested with the right of resuming the encroachment made in that part of the ground held by Venkiah.

569. The Act of the 21st of the King (extended to Madras by the Act which provides for the erection of the Supreme Court) declared, we observed, that "if any person or persons shall be impleaded in any action or process, Civil or Criminal in the said Supreme Court for any act or acts done by order of the said Governor General and Council in writing, he or they may plead the general issue and give the said order in evidence; which, with proof that the act was done according to the purport of the order shall discharge the suit." In conformity to the law here stated, a form of proceeding had been drawn up by the Company's Law Officers to be used in the case of Revenue delinquents taking refuge in Madras, and it was an order in this form signed by the Governor and Council and directed immediately to the Collector, that we recommended should be issued in this case.

570. We moreover thought that until the collection of the Revenues at Madras should be defined by regulation, recourse should be had to a similar mode of proceeding for the recovery of the dues of Government within the boundaries of the Supreme Court whenever it might be doubtful whether the authority of the Collector could be exerted without rendering him liable to legal penalties.

571. We observed that if indeed the question of validity were disputable, we should still be inclined to recommend the adoption of the measure which we had proposed, as a means of defining rights which had too long remained in doubt to the disquietude of the people, and to the loss of the Revenue, for we could not hesitate to express our opinion that the legal right of Government to demand and enforce payment of Quit-rent should either be known and admitted or be at once foregone.

572. Under date the 14th May last we had the honor to submit to Mr. Falconer, in Council, for the consideration of the Honorable the Governor in Council a Report from the Collector of Madras, containing propositions for the improvement of the system under which the Country Arrack was administered.

573. At the commencement of Fusly 1219 an attempt had been made to approximate the tax on the vend of Batavia Arrack to an exact duty by stipulating that the daily tax of 2½ Pagodas should not license the sale of an unlimited quantity as heretofore, but that for any quantity which might be sold over and above 4½ gallons daily, an additional tax should be paid in the same proportion.

574. It had been satisfactorily established that the profits on the sale of 4½ gallons were fully sufficient to afford the payment of the daily tax, the vendors of Country Arrack, who paid the same tax had been always limited to that quantity, and it appeared to us evident that by not extending the same limitation to the vendors of Batavia Arrack, these had enjoyed an undue advantage over the others, that they had been enabled to under-sell them, and at the same time to derive a large profit from the quantity sold over and above the quantity to which the others were limited.

575. The measure above stated by subjecting to taxation the whole quantity sold, appeared to us obviously calculated to produce two beneficial effects, to repress the sale of the article at reduced prices, and to augment considerably the public Revenue.

576. It appeared, however from the information furnished in the Report submitted to our address under notice that the vendors of Batavia Arrack had found means to evade operation of this measure, and that the expected results had consequently been but in part attained, for though some few of the vendors had made additional payment on account over and above the limited quantity, the instances were not numerous, they had in general observed, paid the daily tax only for the limited quantity of 4½ gallons.

577. That the measure in question had been evaded, we conceived, admitted of no doubt; it was clearly shewn that the quantity which had been subjected to the tax or excise had borne no proportion to the actual sales, as the standard the ascertained sales for which permits were issued. See Para. 5 of the Collector's Report. Fully 1218 before the limitation was established.

578. Under the existing system we observed each vendor had the custody of his own and the quantity required for daily consumption was drawn off under the inspection of the Pygust Amildars, of whom there were three in number; it seemed to us evident, that in this system, there was scarcely a possibility of efficiently controlling these inferior officers, to prevent their collusion with the vendors, added to which it was extremely probable that the vendors found means of providing themselves with a stock, unknown to the officers, excise from which their surplus sales were supplied.

579. In corroboration of the foregoing observations, it was shewn by a statement annexed to the 5th Para. of the Collector's Report that according to the accounts of the Sea Customs House, the quantity of Batavia Arrack imported in 1809 was no less than 3,53,937 gallons, while according to the Cutcherry permits, the annual quantity consumed and exported by land did not exceed 1,16,316 leaving a difference unaccounted for to the extent of 2,37,621 gallons.

580. We considered it probable indeed that a large portion of this difference consisted in stock in hand for future consumption, including the stock of the Contractors for supplying the Army and Navy; still there was in our opinion ample ground for believing that the sales for actual consumption of Madras far exceeded the quantity which was rendered liable to the excise duty.

581. The remedy which the Collector proposed appeared to us to be highly judicious, to be indeed the only effectual remedy that could be adopted, it was "that all Batavia Arrack intended for the consumption of Madras should, until issued for sale be deposited in one place, so as to be subject to the immediate inspection of the Collector, his Assistants or such responsible persons as he might depute; for this purpose one or more godowns to be hired in a convenient situation, and the liquor kept therein under the seal of the Collector and a sufficient guard, until issued for use in such quantities and under such regulations as might be determined on."

582. The Collector proposed three modes, by either of which this arrangement might be affected; 1st, by merely obliging the dealers to deposit in the Sirkar godowns whatever quantity they might purchase, removing it in the manner prescribed; or secondly, by storing a supply in the godowns on account of Government and not allowing the retail dealers to supply themselves from any other quarter, the price payable by the dealers to be regulated with reference to the wholesale price of the day, and the excise tax to be added on the quantities delivered; or 3dly, by storing a supply by means of a Contractor who should be responsible for keeping up the quantity required; the price chargeable to the dealers by the Contractor to be regulated in the manner above stated, and the excise tax to be paid to the excise officer on the quantities delivered.

583. Of these three modes, the second appeared to us to be the most advisable; it was, we observed, in effect the same as the third mode, the only advantage of a contractor appeared to be, to relieve the Collector from the trouble of keeping up the supply and to render unnecessary an outlay of money on the part of Government, but we were disposed to concur in the opinion of the Collector that "the business would be conducted with less inconvenience to the dealers, if under the immediate control of the Sirkar than if managed by the agency of a Contractor."

584. We stated that which ever of the three modes might be adopted, we concurred in the opinion with the Collector that the loss arising from the practice which obtained of permitting individuals to supply themselves with Batavia Arrack in any quantity above 40 gallons, without paying any tax should be provided against in the manner suggested by him.

585. The defects in the existing system as regarded the administration of the Revenue from Batavia Arrack we considered to apply with equal force to the system under which the Revenue from Country Arrack was administered, as the defects were similar in principle; so also we observed that the remedy proposed with the additional advantage, that it was perhaps still more easily adopted.

586. There were at the period of our address under notice twenty-four Country Arrack Divisions, the holders of the Divisions paid a daily tax of 2½ Pagodas for every Still which they were allowed to establish to each Still three shops were allowed, and the restrictions consisted in not permitting a greater quantity than 4½ gallons of spirits to be drawn from each Still, nor the establishment of a greater number of shops than the number limited.

587. To enforce these restrictions, it appeared that only two Amildars and eleven Pygusts were employed, an establishment which we concurred in opinion with the Collector to be utterly inadequate to prevent or even to check that which it was employed to check and to prevent; "admitting that each of these persons was possessed of a degree of vigilance and honesty greater than was ever yet attributed to a Sirkar servant, it is impossible, the Collector observed, that they should prevent the surreptitious distillation and vend of Arrack, the produce of 41 distilleries and sold in 123 shops, scattered in every direction over a surface of about 60 square miles."

588. The Collector made some other observations respecting the high profit on the Division holders and the consequent temptation to fraud. He noticed also the mode of manufacture, the practice of using deleterious ingredients, and then proceeded to remark that "the system which ought to exist was one that should check the excessive consumption of the liquor, should prevent the sale of any quantity which had not paid the excise, and should render the use of unwholesome drugs impossible by ensuring detection; "this" he observed "might be accomplished without material alteration in the established Regulations and with great probability of increasing the Revenue by forbidding the working separate Stills, and confining the manufacture to a certain number of Distilleries to be established at convenient places within the boundaries of the Collectorate, bringing thus the business of this branch of Revenue within a comparative small compass and enabling in consequence to be effectually superintended and controlled by a limited establishment."

589. It appeared to us that this plan was founded upon principles so obviously just that there could be no question as to the expediency of its immediate adoption.

590. It was proposed that three Distilleries should be established, each capable of containing 20 Stills, the expense of each Distillery (a plan of which accompanied the Collector's Report) was estimated at Pagodas 616-19-30 or Pagodas 1,850 for the three, to which we remarked that

576. It appeared, however from the information furnished in the Report submitted with our address under notice that the vendors of Batavia Arrack had found means to evade the operation of this measure, and that the expected results had consequently been but imperfectly attained, for though some few of the vendors had made additional payment on account of sales over and above the limited quantity, the instances were not numerous, they had in general, we observed, paid the daily tax only for the limited quantity of $4\frac{1}{2}$ gallons.

577. That the measure in question had been evaded, we conceived, admitted of no doubt, for it was clearly shewn that the quantity which had been subjected to the tax or excise had borne no proportion to the actual sales, taking as the standard the ascertained sales for which permits were issued in Fusly 1218 before the limitation was established.

578. Under the existing system we observed each vendor had the custody of his own liquor, and the quantity required for daily consumption was drawn off under the inspection of one of the Pygust Amildars, of whom there were three in number; it seemed to us evident, that under this system, there was scarcely a possibility of efficiently controlling these inferior officers of excise, to prevent their collusion with the vendors, added to which it was extremely probable that the vendors found means of providing themselves with a stock, unknown to the officers of excise from which their surplus sales were supplied.

579. In corroboration of the foregoing observations, it was shewn by a statement annexed to the 5th Para. of the Collector's Report that according to the accounts of the Sea Custom House, the quantity of Batavia Arrack imported in 1809 was no less than 3,53,937 gallons, while according to the Cutcherry permits, the annual quantity consumed and exported by sea and land did not exceed 1,16,316 leaving a difference unaccounted for to the extent of 2,43,621 gallons.

580. We considered it probable indeed that a large portion of this difference consisted of stock in hand for future consumption, including the stock of the Contractors for supplying the Army and Navy; still there was in our opinion ample ground for believing that the sales for the actual consumption of Madras far exceeded the quantity which was rendered liable to the excise duty.

581. The remedy which the Collector proposed appeared to us to be highly judicious, and to be indeed the only effectual remedy that could be adopted, it was "that all Batavia Arrack intended for the consumption of Madras should, until issued for sale be deposited in one place, so as to be subject to the immediate inspection of the Collector, his Assistants or such responsible persons as he might depute; for this purpose one or more godowns to be hired in a convenient situation, and the liquor kept therein under the seal of the Collector and a sufficient guard, until issued for use in such quantities and under such regulations as might be determined on."

582. The Collector proposed three modes, by either of which this arrangement might be affected; 1st, by merely obliging the dealers to deposit in the Sirkar godowns whatever quantity they might purchase, removing it in the manner prescribed; or secondly, by storing a supply in the godowns on account of Government and not allowing the retail dealers to supply themselves from any other quarter, the price payable by the dealers to be regulated with reference to the wholesale price of the day, and the excise tax to be added on the quantities delivered; or 3dly, by storing a supply by means of a Contractor who should be responsible for keeping up the quantity required; the price chargeable to the dealers by the Contractor to be regulated in the manner above stated, and the excise tax to be paid to the excise officer on the quantities delivered.

583. Of these three modes, the second appeared to us to be the most advisable; it was, we observed, in effect the same as the third mode, the only advantage of a contract appeared to be, to relieve the Collector from the trouble of keeping up the supply and to render unnecessary an outlay of money on the part of Government, but we were disposed to concur in opinion with the Collector that "the business would be conducted with less inconvenience to the dealers, if under the immediate control of the Sirkar than if managed by the agency of a Contractor."

584. We stated that whichever of the three modes might be adopted, we concurred in opinion with the Collector that the loss arising from the practice which obtained of permitting individuals to supply themselves with Batavia Arrack in any quantity above 40 gallons, without paying any tax should be provided against in the manner suggested by him.

585. The defects in the existing system as regarded the administration of the Revenue from Batavia Arrack we considered to apply with equal force to the system under which the Revenue from Country Arrack was administered, as the defects were similar in principle; so also we observed was the remedy proposed with the additional advantage, that it was perhaps still more easy of adoption.

586. There were at the period of our address under notice twenty-four Country Arrack Divisions, the holders of the Divisions paid a daily tax of 24 Pagodas for every Still which they agreed to establish to each Still three shops were allowed, and the restrictions consisted in not permitting a greater quantity than $4\frac{1}{2}$ gallons of spirits to be drawn from each Still, nor the establishment of a greater number of shops than the number limited.

587. To enforce these restrictions, it appeared that only two Amildars and eleven Pygust Peons were employed, an establishment which we concurred in opinion with the Collector to be utterly inadequate to prevent or even to check that which it was employed to check and to prevent; "admitting that each of these persons was possessed of a degree of vigilance and honesty greater than was ever yet attributed to a Sirkar servant, it is impossible, the Collector observed, that they should prevent the surreptitious distillation and vend of Arrack, the produce of 41 and sold in 123 shops, scattered in every direction over a surface of about 60 square

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be added the cost of the Stills and utensils estimated at Pagodas 360, making the total expense of putting the three Distilleries into a state of preparation for the commencement of the manufacture Pagodas 2,210-23-10, an expense which the Collector shewed would be more than reimbursed in the first year by a reduction of establishment and by a moderate charge for house rent and utensil hire to be defrayed by each Divisioner.

591. The Collector assumed that by the suppression of illicit manufacture, which we thought the adoption of the proposed plan calculated in great measure to effect the number of Stills required to meet the consumption of the place would not fall short of 60, being 18 more than the number then licensed; this we remarked would give an increase of Revenue to the annual amount of Pagodas 15,600, but the actual increase we observed would of course be more or less according as the additional number of Stills might exceed or fall short of the number here assumed.

592. We stated that unless we should be furnished with orders to the contrary, it was our intention to grant immediate authority to the Collector for the construction of the proposed Distillery, in order that the new system might commence with Fusly 1220 when the existing Licenses would expire.

593. We did not foresee that any objection could be made to either of the propositions which had been submitted; they tended only, we remarked, to render more efficient restrictions which already existed, and which, as applying to a luxury of the most pernicious kind we considered to be consistent with the received principles of political economy in the best governed States.

594. On the date, the 24th September last we submitted for the information of Government the correspondence referred to in the margin in which had taken place with the Collector of Madras, in consequence of our having authorized the Toddy Divisions to be settled by separate Licenses, unless offers more adequate to the profits made by the head Shanars (who had contrived to obtain a monopoly of the branch of the Revenue) could be procured.

595. In attempting to carry into execution these orders, which, besides providing an increase of the Revenue, had in view the relief of the inferior Shanars (whom the existing monopoly had reduced to a state of abject dependence) the headmen had endeavored by every means in their power to prevent the adoption of measures so adverse to their interests they had recourse to, the means by which they had so often succeeded in embarrassing the proceedings of the Collector and preventing the improvement of the Revenue, they induced nearly the whole of their cast belonging to Madras and the neighbourhood to combine in opposition to the proposed arrangement; an object which they endeavoured to accomplish by means so violent as to render themselves amenable to the inflictions of the law, the steps taken to counteract the combination in the first instance, the result of the proceedings of the Supreme Court on the writ of *Habeas Corpus* issued in consequence, and the punishment inflicted on the parties concerned by the Magistrate of Chingleput were shewn in the Collector's letter of the 28th August to which we requested the particular attention of Government, the decision and judgment manifested by the Collector in these proceedings appeared to us to merit approbation.

596. We had the satisfaction to state that all opposition on the part of the Shanars had for some time ceased; that nearly all the shops had been rented under separate licenses; that the Shanars had made the usual deposits for the security of the Revenue, and that there was every reason to hope that the expected benefits would result both to the Revenue and to the inferior

597. Connected with the proceedings above referred to, there was a circumstance which we observed could not fail to be of considerable importance to the due realization of the Revenues derivable from Madras and the territory usually denominated the Home Farms; we alluded to the decision of the Supreme Court of Judicature on the return of the Writ of *Habeas Corpus* issued for the purpose of bringing up the Head Shanars detained by the Collector, a decision which by remanding them into his custody had unequivocally admitted in practice the provisions of the Charter which preclude the Court from jurisdiction in any matter concerning Revenue either within or beyond the limits of Madras; no doubt indeed had ever existed as to the legal effect of this provision, but as the case had not been brought in regular form before the Court, the point of fact in practice, whether or not the Court would interfere in Revenue cases, and if so, to what degree, had not heretofore been determined, and the doubt consequently resulting had constantly operated to prevent the due enforcement of the public demands.

598. This we remarked had been especially the case with respect to the collection of Quit-rent then so greatly in arrear and was brought to the particular notice of the Honorable the Governor in Council in our letter before recited of the 30th April last, in consequence of representation from the Collector relative to an encroachment made on the ground belonging to the public by Venkiah and Sunca Sashachella Chetty and to a large arrear of rent due by them; the Collector we observed had again adverted to this case in the last of his letters submitted with our Address under notice, and relying on the late decision of the Court he proposed, as formerly recommended, the proceeding to the sequestration and sale of such portion of this ground as might be equivalent to the public demands upon it.

599. We begged permission to observe that, as well for reasons arising out of the decision of the Court on the Writ of *Habeas Corpus*, as for those stated in our former letter, we should now have no hesitation in sanctioning the proposition of the Collector, but that having already submitted the subject to the Honorable the Governor in Council, we considered it to be proper to wait a reply, lest circumstances distinct from the law of the case, should induce Government to decide contrary to our recommendation; as, however, we were decidedly of opinion that the payment of the public demands on account of Quit-rent should be promptly enforced, and as we were aware of no inconvenience which could result from the measure, we stated that we had thought it within our competency to direct that the Advertisement submitted by the Collector should be published as a notice to those from whom Quit-rent was then or might hereafter become due of the steps which would be taken to enforce the public demand.

600. Under date the 13th October last we had the honor to submit to Government the Report of the Collector of Madras for Fusly 1219, accompanied with a statement of the Jumma and collections of the Revenues under his charge for that Fusly, in comparison with the Jumma and collections of the preceding Fusly 1218.

601. Although we did not conceive that the full effect of the suggestion contained in the 44th paragraph of our address to Government under date the 2nd November last detailed in our last General Report could have been produced, since the offices of Collector of Madras and Land Customs, though superintended by the same person had not been efficiently united, yet the Honorable the Governor in Council would, we had no doubt observe with satisfaction that the change of management which took place in consequence of that suggestion had nevertheless been attended with considerable advantage to the Revenues.

602. The total collections from every item of Revenue under the charge of the Collector of Madras for the last year, exclusively of Star Pagodas 25,703-55-79 under the head of sales of

land, not actually received in cash, but arising from the exchange of land on the South beach, for houses in the Fort amounted to Star Pagodas 1,30,848-32-37 which considerably exceeded the receipts of every previous year with the single exception of Fusly 1216; the rates of excess in each item of Revenue being specified in the Collector's letter we considered it unnecessary to repeat them in our address under notice.

603. The collections of Fusly 1216, exclusively of sales of land amounted to Star Pagodas 1,32,785-5-63, but of this amount a sum of Pagodas 3,242-23-75 was derived from subscriptions for the support of the fencible corps, a source of receipt no longer available, a farther sum also of Pagodas 5,960-7-12 included in the amount of Salt Revenue of Fusly 1216, was the value of salt exported to Bengal in that year, while in the late Fusly none was exported; the particulars of the collections in Fusly 1216 were as hereunder stated:—

Arrack...	...	...	...	...	80,536	22	75
Toddy...	...	...	...	...	22,234	23	10
Quit-rent	...	...	...	...	10,083	28	11
Salt	...	...	...	...	16,390	31	72
					1,29,245 19 8		
Subscription for fencible Corps...	...	...	...	...	3,242	23	75
Company's Fees for Grants	...	...	...	...	200	0	0
Shotrium Rent	...	...	...	...	56	0	0
Extra Revenue	...	...	...	...	41	4	60
					3,539 28 55		
Total.....					132,785	5	65

604. The several items composing the amount of the collections of Fusly 1219 stood in comparison with the collections of Fusly 1218 as follows:—

	S. Pgs.	F.	C.	S. Pgs.	F.	C.
Arrack...	...	...	...	...	...	...
Toddy...	...	...	...	...	...	...
Quit-rent	...	...	...	...	...	...
Salt	...	...	...	...	...	...
Stamp Duties, Extra Revenue, &c., &c.	...	...	...	...	...	...
				1,00,204	21	60½
				1,30,848	32	37
Fusly 1218.....				1,00,204	21	60½
Excess.....				30,644	10	56½

605. The total collections in the first half year of Fusly 1219 previously to the charge of management, amounted as particularized in the Collector's Report to Star Pagodas 55,343-28-37½ being at the rate per annum of Star Pagodas 1,10,687-11-75; the collections in the last half of the Fusly, after the change of management were Star Pagodas 75,505-3-79½ exceeding those of the former period in Star Pagodas 20,161-20-42 and being at the rate per annum of Star Pagodas* 1,51,010-4-79.

606. Hence it appeared that the change of management had had the effect not only of restoring the Revenues of the Presidency to the state from which they had fallen, but of adding considerably to their amount.

607. In addition to our address of the 2nd November 1809, recorded in our Report, the correspondence noted in the minutes would have brought to the notice of the Honorable Council the various arguments which had been from time to time recommended by the present Collector, and the partial adoption of the considerable improvement shewn above; we have little doubt, however, that had complete effect been given to our commendation for the final union of the offices of Land Customs, the establishment of a General Office for the collection of every item of Revenue in the Presidency, the result would have shown not only improvement to a much greater extent than had been necessary in consequence of these offices being under separate authority, but that it would have been accomplished at much less expense than had been necessary in consequence of these offices being under separate authority. We could not hesitate therefore to recommend that this measure, so desirable in every point, should be immediately carried into execution.

608. By the existing Regulations, the Collector of Land Customs we remarked legally under the orders of the Board of Trade; according to Regulation X, 1803, the superintendence and control over the officers employed in the collection of the Customs levied on Imports and Exports at the Sea Ports only was given to the Board of Trade, leaving the Land Customs of every denomination of course under the Board of Revenue; although therefore it might have been convenient that the superintendence of the Land Customs of Madras should remain with the Board of Trade, so long as that department was united to the department of the Sea Customs, yet, when in November 1808, different officers were appointed to the management of these departments, the existing Regulations we conceived might with propriety have had effect, and the control over the former have reverted to the Board of Revenue.

609. We took the liberty to submit these observations to the Honorable the Governor in Council, because we were not sure whether the relative situation of the Land Customs Department, as established by the Regulations, was fully understood; and because we were anxious that further scope should be given to the improvement of the Revenues of the Presidency, and for the reduction of the expense attending their collection, results which we were satisfied could only be produced by placing them under undivided management and control, enabling thereby, a more advantageous and economical distribution of the large establishments separately maintained and introducing a uniformity of system, which, under present circumstances, was, we observed, impracticable.

610. The orders of Government in reply to the foregoing Report, were transmitted to us in a letter from the Secretary to Government under date the 30th October.

611. The Governor in Council we were informed had derived much satisfaction in the consideration of that Report, and was well pleased to observe that the change of management in placing the superintendence of the Revenues under Mr. Ellis had been productive of much advantage.

612. The Governor in Council was accordingly pleased to confirm the Jumma of the Collectorship of Madras for Fusly 1219 at Star Pagodas 1,56,552-3-36, being an increase on the Revenue collected within the preceding year, after deducting Star Pagodas 3,809-0-78 (the amount of particular items of decrease) in the net sum of Star Pagodas 47,158-18-54.

613. The Governor in Council observed that the cause of the decrease above mentioned in making the comparison between the two Fuslies should have been stated by the Collector.

614. Will the various arrangements which had been from time to time submitted for the consideration of the Governor in Council, as referred to in our address above recited, were informed that they had generally met the approbation of Government, although specific orders had not been issued on the propositions which they contained.

615. From the improvement which had been derived from the partial adoption of these arrangements, the Governor in Council concurred in opinion with the recommendation for finally uniting the offices of Land Customs and Collector of Madras in the establishment of a general department, in which the various subordinate details should be concentrated; a measure it was observed which could not fail of being attended with a reduction of expense, while it would at the same time render the management more efficient, than under the mode of divided authorities.

The final orders for the accomplishment of the object we were informed had been postponed from a wish of the Governor in Council previously to receive the report of the Committee on the subject in order to ascertain whether the provisions which they might suggest for regulating the collection of duties placed under the separate control of the Boards of Revenue and Trade in any degree oppose the expediency of adopting the arrangement proposed.

617. From the observations however which we had submitted, the Governor in Council did not perceive that the report of the Committee could affect the question regarding the immediate control over the department of Land Customs; and considered it therefore unnecessary further to protract the consideration of that office with the one proposed, and observing the uniformity as obtained in the other departments.

618. The Governor in Council was accordingly pleased to resolve that the offices of Land Customs and Collector of Madras should, from the 1st of November 1810, be united and placed under the control of the Board of Revenue; and that the separate establishments maintained should cease, and be modified on the principle of a Sherista Department with subordinate officers similar to the establishment in the interior.

619. In carrying into effect this arrangement, the Governor in Council called our particular attention to an economical distribution of the future establishment which might be necessary, and apprized us that at the period of relieving Mr. Ogilvie from the charge of the duties of Collector of Madras, it was expected that the reductions to be effected in the allowances received by the Collector and in the charges of the establishment, would exceed the additional expense incurred by that arrangement in the Mint Department.

620. In the opinion of the Governor in Council, there did not seem under the united management of the two offices as now authorized, to be any particular reason why the collection of the revenues of Madras should be charged with a higher commission in favor of the Collector, than that of other districts. We were accordingly directed to propose for the consideration of the Governor in Council the extent of remuneration which it would be proper to allow to the Collector of Madras, with reference to the relative duties he had to perform.

621. Directions in conformity with the foregoing orders were immediately issued to the Collector of Madras, and in an address to the Honorable the Governor in Council under date the 7th instant, we had the honor to submit the report of the Collector on the measures which had been taken to accomplish the final junction of the offices of Collector of Madras and of Land Customs, and to carry into effect the several arrangements connected therewith, conformably with the orders of Government above recited.

To Mr. Ellis, in Diary Cons.,
12th Nov. 1810.
To Govt., in Cons., 7th Feb.
1811.
From Mr. Ellis, dated 25th
January, in Cons., 7th Feb.
1811.

622. This Report, we observed, related principally to the two points, to which we had more immediately directed the Collector's attention; namely to the revision of the joint establishment, so as to conform to the orders of Government for introducing a Sherista Department, with subordinate officers, similar to the establishments in the Provinces; and secondly, to the receipts of the European officers in the two departments, of which we called upon the Collector for a particular account in order to enable us to comply with the directions which we had received to submit our sentiments with respect to their future allowances.

3. The Collector, we remarked, had not laid before us a regular Moyen Zabithah Statement, but had furnished a list of the establishment which he proposed should be permanently fixed, this establishment he stated it to be his intention to reduce gradually in the course of the current Fusly on the basis of which we stated that the usual Moyen Zabithah Statement, would be submitted together with an account of the actual expense which might be incurred during the present year. The reasons assigned for this procedure, we considered to be satisfactory, as it was obvious that the realization of detailed items of Revenue would be liable to be impeded, if not endangered by any sudden alteration of system, before that which was to supersede it should be brought into effective operation.

Deductions	S.	Pags.	F.	C.
Dismissals in the Cutcherry.				
Servants already dismissed....	37	0	0	
do. do. to be dismissed....	53	0	0	
		50	0	0
Deductions in the Land Revenue House.				
Servants already dismissed....	40	0	0	
		194	22	40
do. to be dismissed....	154	22	40	254 22 40

624. For a detail of the reductions effected and proposed, we begged leave to refer to the Collector's Report. In order to enable the establishment of a regular Sherista Department, and the division of the Collectorate into separate Talooks and District Cutcheries, without incurring any additional expense in various situations in both departments, not necessary under the present arrangement had been abolished, and of the persons holding them, many had already been dismissed, and the persons holding would be dismissed as soon as the proposed changes could be effected. The permanent establishment including every item of ordinary charge on Revenue, excepting the Collector's salary and commission, stated in comparison with the former as follows:—

	S.	Pags.	F.	C.
Sherista including the Cabela Department...	257	0	0	
Office Establishment...	131	33	60	
Total Huzzoor Star Pagodas			388	33 60
Talook Establishment including Salt servants	389	0	0	
Custom servants	441	22	40	
Total District servants	830	22	40	
Total permanent Establishment per mensem	1,219	11	20	

Former establishments as they stood on the 1st November last when the two departments were finally united.

Establishment at the Cutcherry. ... 578 0 0

Hungaum Sibbendy not in the former Moyan Zabithah, but included in the list submitted with our letter under consideration... 80 0 0

Total... 658 0 0

Establishment at the Land Custom House ... 703 22 40

Total former Establishment per mensem, S. Pags... 1,361 22

Decrease per mensem in the permanent Establishment... 142 11

625. We stated our opinion that the reduction here shewn was as large as could be made, for we concurred entirely with the Collector that the public interests would be better served in maintaining an efficient establishment adequate in all respects to the duties to be performed, than in attempting reductions, which might tend to impair the efficiency of the establishment, and could at most be productive of only a trifling diminution of expense.

626. A considerable saving of expense would however we observed be made in the allowances of the European officers, but with this exception we intimated that the advantages to be derived from the junction of the two departments for in a more effective management, in a system better arranged than that which had hitherto existed, and in a consequent improvement in the several branches of Revenue over which it was to extend.

627. We were not indeed, aware, after a deliberate consideration of the list submitted by the Collector, that any alteration could beneficially be made either in the number or pay of the servants proposed to be employed; the total annual amount, Star Pagodas 14,601 and not, we observed, in comparison with the total Revenue exceed the usual rate of ordinary Revenue charges in other Districts, although from local circumstances there were sums included in it which had no place in other Moyan Zabithahs. The Collector noticed, as coming under this description, the Cabela or Land Department Establishment, employed for the purpose of issuing and registering grants and certificates of land, and for the sale and superintendence of ground, the property of Government, the annual expense of this establishment as Star Pagodas 1,152. He noticed also the subordinate Mettoo servants, who are indispensably necessary to prevent fraud on the Customs, and whose pay amounting to Star Pagodas 3,816, necessarily exceeds that of any similar establishment in the interior.

628. Among the measures noticed in the Report of the Collector, we pointed out to the attention of the Honorable the Governor in Council the proposed dismissal of the whole establishment of Pygusties and Gate Peons attached to the Land Custom Department; an arrangement having been made with the Superintendent of Police whereby the duties which they had hitherto performed would in future be executed by the Tannah Peons; to this arrangement we were not aware that any objection existed.

629. We conceived it to be unnecessary to make any further observations with respect to the establishment, with which we had expressed ourselves generally satisfied but we requested the attention of the Honorable the Governor in Council to the enclosure marked C. in the Collector's letter, and to the plan accompanying it; the former shewing the distribution of the villages

and the several branches of Revenue under each Amildar; and the latter the extent and boundaries of each Talook.

630. By thus extending to the Revenues of Madras the same system of administration which experience had taught to be most efficient elsewhere, the realization of these Revenues remarked, would be greatly facilitated, and an instrument placed in the hands of the superintending authority calculated to direct with effect the management of the several existing branches as well as of such others as it might hereafter be found practicable and proper to create.

631. We next proceeded in conformity with the orders of the Honorable the Governor in to submit our sentiments with respect to the future allowances of the Collector and Collector of Madras.

632. The Report of the Collector, we observed, contained Statements both of the receipts of the Collector of Land Customs and his Deputy from the union of this department in 1803 with that which was before under the Manager of Betel and Tobacco Revenue, and of the receipts of the Collector of Madras from the establishment of that office in 1802.

633. The receipts of the Collector of Land Customs and his Deputy were in the Collector's Report divided into three periods:—The first commencing in January 1803 and terminating in October 1808, on the appointment of Messrs. Grant and Saunders to the management, after the reformation of the department by the Board of Trade; the average monthly receipts in this period, during which the fees were divided in the proportion of $\frac{3}{4}$ ths to the Collector and $\frac{1}{4}$ ths to the Deputy were, to the former Star Pagodas 332, and to the latter 221; during this period the Land and Sea Customs were united and additional allowances both of fees and salary were drawn by these officers. The second period commenced with November 1808 and ended with December 1809, during which the fees were on an average to the Collector per mensem Star Pagodas 621, and to the Deputy Star Pagodas 307 including a monthly salary of Star Pagodas 150. The third period comprised the twelve months of the expired year 1810 in which the Collector's fees averaged monthly Star Pagodas 801, and those of the Deputy including salary Star Pagodas 352. These two last periods during which the fees were divided in the proportion of $\frac{3}{4}$ ths to the Collector and $\frac{1}{4}$ th to the Deputy were distinguished from each other on account of the great increase in the receipts of fees within the latter period; an increase commensurate with, and occasioned by the increase in the quantity of goods registered and passed at the Land Custom House, as more particularly explained in the enclosure D. in the Collector's Report, which with its accompaniments, we presumed, had been laid before Government by the Board of Trade.

Total fees.	Per Annum.	
	Collector's share.	Deputy's share.
6,645	3,937	2,658

Total fees.	Per Annum.	
	Collector's share.	Deputy's share.
9,500	7,581	1,918
	Deputy's salary	1,800
	Total 3,718	

634. We observed that in Bengal the payment of the officers entrusted with management of the Land Customs by means of fees as formerly in practice, had been recently considered inexpedient and that a fixed salary had been substituted; it had been argued on this head that the maximum of duty being once paid, the merchants should not be liable to any further demand; but it appeared to us to be obvious that it could be of no possible consequence to the merchant how the maximum of demand which he was to pay was calculated; whether it were in a whole sum as duty or partly as duty and partly as fees; whereas, unless the calculation were very carefully adjusted, additional expense we conceived must be entailed on Government by the payment of a salary and commission; we observed therefore, that if under a correct management,

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mode of payment by defined fees tended to secure the vigilance and exertions of the public officers (and this was its evident tendency appeared from the documents to which we referred in preceding paragraphs); it was apparent to us that no well founded objection existed to its continuance, and that the substitution of any other mode of doubtful expediency would be inadvisable.

635. The enclosure E in the Collector's Report contained such correspondence as existed on the records of the Cutcherry respecting the past allowances of the Collector of Madras; these we observed, were originally fixed in 1802 at 5 per cent. commission, but in the letter from the Hon. of Directors dated the 28th August 1804, orders were given for restricting them to allowed to Collectors in Districts permanently settled; the Governor in Council, however, considering the "inconvenience and difficulty to which the Collector of Madras was subject arising as well from the detailed nature of the sources from which the Revenue is derived as from the local circumstances and habits of a populous community, was of opinion that the usual salary of a Zillah Collector could not be deemed a sufficient compensation for the duties of that office, which requiring the unremitting exertion of talents, zeal and temper, ought invariably to be entrusted to a servant of considerable standing and knowledge." Government, we observed, were therefore pleased to fix these allowances in 1805 at 100 Pagodas monthly salary, and an unlimited commission of 2½ per cent. on the net collections, and in 1807 in consequence of the representation above alluded to, the Honorable the Court of Directors decided that the allowances of the Collector of Madras should be placed on the footing of those of a Collector of District not permanently settled, since which time, until the final union of the two departments, five per cent. commission had been again drawn and admitted by the Civil Auditor to the end of Fusly 1217.

636. Besides this commission drawn partly on the net collections and partly on the amount carried to account as sales of land, certain fees on the issue of grants and certificates and the registry of transfers had been received by the Collector as register of grants and transfers. The average receipts on account of commission for the seven years ending with Fusly 1219 amounted to Star Pagodas 5,157 per annum, and on account of fees Star Pagodas 2,525, making the total average annual receipts Star Pagodas 7,682.

637. The sums carried to account as commission and fees in last Fusly 1219 were	
commission on collections, Star Pagodas	6,000
Commission sales or exchange of Land, Star Pagodas	1,164
Total commission...	7,164
Fees on grants, &c...	99
Total...	8,161

638. We considered it to be proper to present a view of the past allowances to the European officers in both departments, the better to enable the Honorable the Governor in Council to judge of the propriety of the arrangement which we proceeded to propose with regard to the future allowances of the Collector of Madras and his subordinates, with reference to the duties which had devolved upon them in consequence of the consolidation of the two departments.

639. We observed that the principles by which the arrangement which we were about to propose was guided were to give an interest to all the European Officers employed in the general improvement of the Revenue under their administration, and to lessen the expense of management to Government, by saving as much of the commission hitherto drawn on the collections as was compatible with the object above stated, and by the abolition of the salary hitherto drawn by the Deputy Collector.

640. Conformably with the principles here stated, the following were the propositions which we begged leave to submit for the determination of Government. First, that five per cent. should continue to be received as fees payable by the Importers on the amount duty collected at the Land Custom House, but that this sum should be divided between the Collector and Deputy in the proportion of 3rds to the former and 1rd to the latter, instead of 4ths and 3ths as heretofore; the salary drawn by the Deputy to be abolished in consequence of the increased rate thus allowed him. Secondly, that a commission of 1½ per cent. should be drawn on the several branches of Revenue formerly under the Collector of Madras, the amount to be divided in the proportions above proposed between the Collector and Deputy. Thirdly, that five per cent. should continue to be drawn and divided in the same proportions on all actual sales of land, the amount of which might be received in money at the Cutcherry, Cazanah, but not on transfers and exchanges as had been hitherto the practice. Fourthly, that the fees on grants and certificates, which though necessarily under the management of the Cutcherry, form at Madras a distinct department, should be drawn as heretofore by the Collector. Fifthly, that in case the Revenues should so increase as to require an Assistant or Assistants to be attached to the Cutcherry, a new arrangement should be made of the fees and commission so calculated to prevent additional expense to Government.

641. The computed allowance to the Collector and his Deputy under this arrangement were as shewn below:—

	Total Pags.	Collector's share. at 3rd Pags.	Deputy's share. at 1rd Pags.
Average fees per mensem in the Land Custom Department for 12 months from January 1809 to December 1810 inclusive.	1,003	669	334
Amount per mensem commission on the nett Revenue from Arrack and Toddy in Fusly 1219 at 1½ per cent.	115	77	38
Do. do. Quit Rent at do. do.	16	11	5
Do. do. Salt at do. do.	18	12	6
Total per mensem fees and commission from the several branches of Revenue.	1,152	769	383
Average fees per mensem drawn in the Land Custom Department in 1810 in the proportion of 4ths & 3th.	1,003	801	202
Add Deputy's salary.	150	...	50
	1,153	801	352
	more	less	more
Difference...	1	32	31

* On this branch, a commission of 2½ per cent. is allowed by Regulation in the Provinces.

Note.—Gross collections in Fusly 1219 from Arrack and Toddy, Quit Rent and Salt. Shrotrium Rent extra Revenue to Pagodas ... 1,30,437 18 1 Deduct charges. +10,458 28 50 Net Revenue... 1,20,028 34 31 Commission at 1½ per cent.... 1,800 19 47 + The Salt charges including the manufacturer's share or cost of the Salt at Pags. 7 per garce, composes nearly half of this sum, viz. Pags. 5,177.43-64.

642. It appeared from this Statement that the proposed commission of 1½ per cent. on the net Revenue from Arrack* and Toddy, Quit-rent and Salt, amounted to the sum of Pagodas 149 per month, but if fractional parts were included, the amount we observed, would be 150 Pagodas per month or 1,800 per annum, which was exactly equivalent to the salary of the Deputy Collector of Customs proposed to be abolished.

643. We remarked that the proposed commission on the Madras collections did not compensate the Collector for the difference between the existing and the proposed rate of division between himself and Deputy, but that the former would lose and the latter gain by the arrangement a sum of Pagodas 32 per month; the proposed commission however on sales of land and the fees and grants and certificates paid by individuals we observed were not included in the foregoing calculation.

644. These receipts we stated to be altogether adventitious. In the Accounts of the last Fusly, the sum of Pagodas 1,169 was entered as commission under the head of sales of land, but the actual sales for money amounted to a very small sum. The total sum drawn as commission on this account in the last half year of Fusly 1219 under Mr. Ellis's management was Pagodas 80-21-10 only, nor did we think it was certain that the future receipts would be much more considerable.

645. The fees on grants and certificates payable by individuals we observed had been more productive. They averaged in Fusly 1219 Pagodas 83 mensem, but we observed that on reference to the Statement of past receipts mentioned in the Collector's Report, it would be perceived that they had progressively diminished since the establishment of the Collectorship, in consequence of a correspondent yearly decrease in the number of houses and grounds held without grants; and as the same causes would continue to operate, it was, we conceived probable that this source of emolument would be still further diminished, though on account of the Transfer Register it would not become entirely extinct.

646. The computation contained in the Statement entered above, gave to the Collector per mensem Pagodas 769 or per annum Pagodas 9,228, and to the Deputy per mensem Pagodas 393 or per annum Pagodas 4,596, making a total of Star Pagodas 13,824; of this sum Pagodas 12,041 being received as fees in the Custom Department could not, we remarked, be considered a direct charge on Government, the only direct expense defrayed by Government on account of the European Officers we observed would be the amount of the proposed commission on the Revenue from Arrack and Toddy, Quit Rent, Salt, &c. computed at 150 Pagodas per mensem, or 1,800 Pagodas per annum; the decrease of charge therefore which would be operated by the proposed arrangement stood as follows:—

	S. Pags.	F.	C.
Note.—Nett collections as stated in a former note, Pagodas 1,20,028-34-21 at 5 per cent. Pagodas 6,000-20-24.	Amount commission at 5 per cent. in the nett Madras Revenue in Fusly 1219	...	...
Annual amount of salary drawn by the Deputy Collector of Customs	...	1,800	0 0
	Total...	7,800	0 0
Deduct amount commission proposed to be allowed at $\frac{1}{2}$ per cent...	...	1,800	0 0
	Decrease per annum...	6,000	0 0
Add decrease in the establishment, Pagodas 142-11-20 per mensem, or per annum...	...	1,707	0 0
	Total decrease...	7,707	0 0

647. We requested that the Honorable the Governor in Council would be pleased to observe that in calculating the future receipts of the Collector and Deputy, we had not assumed as the basis an average of the receipts of former periods, which would have made them appear far less considerable, but that our calculation was grounded on the receipts of the last year; and, we observed, if it should appear that these exceeded a reasonable income, it was to be borne in mind that they had been raised to their present amount by improved management; we expressed an opinion that it would not be advisable at present to reduce the fees because the Revenue had

improved, adding at the same time, that we had afforded to the Honorable the Governor the means of determining upon this as well as every other point connected with the future allowances of the gentlemen concerned.

648. We deemed it proper to state that an opinion had been advanced by the Collector that a recent political event, by removing all war-risk might have a tendency to augment importation by sea, and consequently reduce importation by land in the same proportion; whether such an effect would result or not, must, we observed for the present be a matter of speculation.

649. We took occasion also to state that since the orders of Government had passed for the final junction of the two offices, nothing had been drawn by the Collector or Deputy excepting the usual fees upon the Customs, and we recommended that they should be restricted to these receipts until the orders of Government should be issued, determining the principle by which their future allowances should be regulated; in other words, that whatever arrangement might be determined on, it should take effect from the date only on which it might be sanctioned by Government.

650. We observed that we knew not what might have been drawn by Mr. Ellis in his capacity of Collector of Madras before the orders of Government were issued for the final union of the two offices; but that he was of course responsible to the office of Audit for whatever he might have drawn without sufficient authority, and that he would have to refund whatever on reference, he might not be considered to be entitled to.

651. Upon that part of the Collector's Report which related to the management of the Revenue derived from Arrack, we observed, that we should probably hereafter have occasion again to address Government; with respect to the subject of the ground held by Venkiah and Suncoo Sashachella Chetty referred to, the Collector remarked that we had yet to receive orders of the Honorable the Governor in Council.

652. Previously to concluding the Report under consideration, we begged leave to request the particular attention of Government to the last paragraph of the Collector's letter, in which he alluded to collections of various kinds made in the town and vicinity of Madras, without being subject to the regular Revenue authority. We observed that we were as little informed by the Collector of the precise nature of these collections, but that we apprehended that they could not properly, nor indeed legally be made unless considered as a customary branch of the public Revenue, in which case it appeared to us that they should be administered by the local Revenue authority under our superintendence.

653. The Report which we have here recited is under the consideration of the Honorable the Governor in Council.

654. In recommending compliance with several applications for grants of ground transmitted to us in a letter from the Collector of Madras and submitted to Government under date the 29th November last, we took occasion to draw the attention of Government to a letter which it appeared had been addressed to the Collector by the Secretary to His Highness the Nabob, claiming in behalf of one of His Highness' ladies to hold a certain garden at Purusawakli free of Quit Rent.

655. A similar claim it appeared was maintained by every branch of that family, but there existed no authority to support it, excepting an order of Government dated the 28th June 1791, which exempted the houses and grounds of His Highness the Nabob only, and we thought it might be questioned whether this exemption should extend to houses and grounds purchased by the Nabob subsequently to that period.

656. Upon this last point, the Collector requested a decision, namely, whether the houses and grounds held by the Nabob of the Carnatic previously to the 28th June 1791 should alone be exempted from Quit Rent, or whether those purchased since that period and chargeable at the time of purchase with Quit Rent should also be exempted; the Collector further requested that it might be determined whether the houses and grounds held by the ladies of the Nabob's family should be exempted, and lastly, whether those held by members of different branches of the family should be exempted.

657. We remarked that if the principle were admitted that the rent on all lands should cease to be demandable so soon as they might come into the possession of any person belonging to or connected with the family, it would occasion indefinite loss, and would in our opinion be extremely unreasonable. The dignity of the family we apprehended would be sufficiently consulted in exempting from rent such lands and houses as belonged to the predecessors of the present Nabob; such in fact as could be fairly considered to be the hereditary property of the family.

658. We remarked that if this opinion should be adopted, the Collector of Madras might be directed to prepare a list of the lands to be exempted.

659. We proceeded to state that under this arrangement the several gardens, the property in which His Highness the present Nabob had acquired by purchase would be liable to Quit Rent, and as appeared to us with great propriety, because they were chargeable with Quit Rent at the time of purchase, we considered it unnecessary however that His Highness should be troubled with direct demands for the rent; the amount payable annually we remarked could be easily ascertained and carried to his debit in the account between him and the Company.

660. We suggested also that the rent due and which might hereafter become due by such members of the family as were on the receipt of allowances from Government might be realized in the same manner; or rather that the amount should be deducted from their allowances and paid to the Collector of Madras, by whom an account of the sums due could be furnished for that purpose to the Paymaster of the stipends.

661. The Collector of Madras in the same letter replied to the reference which had been made to him in consequence of orders from Government, under date the 15th May 1810, regarding compensation to be granted to one Vembaukum Kistniah for the surrender of a piece of ground which encroached on the esplanade to the extent of 3 grounds, 183½ square feet.

662. The proposition of Kistniah was, that he should receive a piece of ground of equal extent on the South Beach, but as the value of ground differs most materially according to its situation, the object of our reference to the Collector was to ascertain the difference of value in the present case; we observed accordingly that the value of Kistniah's ground was not more than Pagodas 1,505-41-20; while the value of an equal extent of ground on the South Beach at the established rate of sale amounted to Pagodas 3,428-20-60.

663. We stated therefore that if Kistniah would consent to receive the equivalent in land not according to its extent but to its relative value, the quantity which he would have to receive on the South Beach would be only 1 ground, 1568½ square feet; if he should refuse this, it was suggested by the Collector that the equivalent should be paid to him in money, but as the sale of land on the South Beach at its present high rate was somewhat difficult, we suggested that rather than to disburse so large a sum of money as that to which the claim amounted, the Collector should be authorized to abate somewhat in the valuation if necessary; in other words, to grant a somewhat further extent of land if it should be requisite than that which had been stated to be the precise equivalent; we in short recommended that it should be left to the Collector to make (subject to the confirmation of Government) the best bargain he could with the claimant, whose-

title to the ground, though in the Collector's opinion somewhat imperfect, appeared to us to be sufficiently established to entitle him to compensation.

664. We took the same opportunity of submitting a further letter from the Collector of Madras accompanied with another list of application for grants which we recommended might be complied with.

665. It had hitherto been customary where the proposed rate of Quit Rent was not specified in the application (which sometimes occurred) to take the general rate, which was 1½ Pagodas per cawny. In the two lists submitted with our letter under notice, we observed that there were several applications in which the proposed rate of Quit Rent was considerably below this general rate; these applications, we remarked, were for grants of land in the Provinces, and the reduced rates proposed preceded it appeared from the circumstances of the land having either been held on the same low terms by the former Native occupants, or from their having been entirely waste, and consequently not having previously yielded any rent to Government.

666. Although in many instances grants of land had been heretofore made upon such reduced terms, it appeared to us on a consideration of the subject, that there existed no good reason why a moderate rent should not be asserted in all cases in which Government grants are issued whatever might have been the previous state of the lands in question, we submitted therefore that it should be made a general rule that hereafter all lands for which grants might be issued should bear a Quit Rent of not less than 1½ or at the least 1 Pagoda per cawny; of course, we remarked, a higher rate of Quit Rent would be demanded in cases where the land enclosed might be of a superior quality, or might have previously yielded a higher rent.

667. In reply to our address above received, we had the honor to receive a letter from the Secretary to Government in the Revenue Department under date the 8th December.

668. On the subject of the claim preferred by Mr. Batley on behalf of one of the ladies belonging to the family of His Highness the Nabob for exempting from the payment of Quit Rent a certain garden situated at Poorshewakum, as well as the claims generally urged by all the other branches of the family to similar exemptions in their favor, the Governor in Council observed that unless they could be supported by proof of a formal release on the part of Government from the payment of rent, he considered the claims in question to be inadmissible.

669. We were informed that the authority to which we had referred as exempting the houses and grounds of the Nabob only was granted under particular circumstances, and never was intended to have the force of a general exemption of purchases of lands and houses subsequently made by the Nabob. The question we were informed had been formerly submitted for the consideration of the Honorable the Court of Directors, who were pleased in compliment to His Highness to order the relinquishment of the balance of rent due from the gardens in his possession, which appeared, according to an account delivered by the Register of Grants at the time to amount to the total sum of Star Pagodas 1,040 in arrear up to the 30th April 1791, the annual Quit Rent being Star Pagodas 98; but in authorizing the relinquishment of this rent, the Court, we were informed had deemed it proper expressly to reserve the right, although they suspended its execution; and for this purpose it was ordered that "the amount of the Nabob's assessment be regularly brought to account on one side, with a memorandum on the other of his being excused the payment of it."

670. Beyond this exception therefore, the Governor in Council did not think proper to extend the exemption—and even in this case, not unless the lands at that time particularly specified, still continued to remain the actual property of the Nabob or of his relations. For, as the remission of rent was founded on a motive of delicacy, it could only, it was observed, be considered as an act of grace on the part of the grantee towards the individual then in possession; it could not

685. Adverting to the intimation given in the copy of the communication from the Board of Trade regarding the consignment of ships to the Ports of Masulipatam and Nizampatam, as well as to Eskapilly, for the purpose of loading with Salt, His Lordship in Council desired that the Collectors in those Districts should be immediately apprized of the circumstance, and that directions should be transmitted to them for affording every facility for loading and despatching the vessels as soon after their arrival as possible; and that Collectors in the other Districts, not mentioned in the letter adverted to, should also be equally prepared to expect the arrival of vessels from Bengal for the same purpose.

686. With regard to the proposition submitted by us as explained in our last General Report relative to increasing the price of Salt in Nellore, it was remarked that as the objections which before existed were founded on a doubt whether an equivalent increase of price in Bengal would be granted, without which the export from that District might experience a check, and as this objection had since been removed by the permit price being raised to Rupees 72, His Lordship in Council desired that our recommendation for equalizing the prime cost of Nellore Salt to that of the other Districts should be carried into effect accordingly.

To the Chief Secretary to Government, in Cons., 1st March 1810.

Circular letter to Messrs. Churchill, Long, Fraser and Wallace, dated 22nd, in Dy. Cons., 26th February 1810.

Circular to the other Maritime Collectors, dated 22nd, in Cons., 26th February 1810.

687. In obedience to the orders above recited, we had the honor under date the 1st March last to submit for the information of Government a copy of the communication which had in consequence been made by us to the Collectors of Vizagapatam, Rajahmundry, Nellore and Tanjore, with a copy of the communication on the same subject to the Collectors of the other Maritime Districts.

688. By the measures which had been thus adopted, and to which every publicity would be given as well at the Presidency as in the Provinces, the future demands of the Bengal Government and the terms upon which those demands were to be supplied, had we observed been definitely fixed; and, in our opinion there could be no doubt that by these measures the full supply would be henceforward ensured.

689. Upon the subject of the farther measure which had been adopted of consigning ships to the coast for the express purpose of procuring Salt, we informed Government that a separate communication had been made to the Collectors; but that from circumstances attending the execution of that measure, we much feared that it might prove productive of public loss and disappointment.

690. In pursuance we observed to the orders of Government under date the 4th December 1809, we submitted under the same date as stated in our last General Report returns of the quantity of Salt remaining on hand at the several Cotours in the Northern Circars on the 31st October 1809; in our address under consideration, we observed that at that time the November returns had not been received.

691. By the October returns it appeared that the quantity remaining in the Rajahmundry Districts was 1875 garce or Bengal maunds 2,25,000; an abstract of the subsequent returns was inserted in the margin; we observed that the sales in January amounted to no less than garce 1134-313-6, of which 753-36-8 were sold to native freighters for exportation; that quantity remaining on the 31st January according to the regular return, was garce 714-285-5½, but according to a particular return

Quantity of Salt remaining to 30th October 1810...	1875	180	¾
Manufactured in November ...	16	66	2
Gained by measurement in December. Manufactured in January...	1	152	74
	127	320	6
	2020	320	0

Sales in November...	45	86	5½
Dec...	126	33	6½
January 1134 313 6	1306	34	2½
Remaining to 31st January ...	714	235	2½

From Mr. Long, 9th Feb. 1810, in Cons., 19th do.
To Mr. Long, 19th do., in Diary Cons., 22nd do.
To Mr. Robertson, 19th do., in Diary Cons., 22nd do.
To do., 22nd do., in Diary Cons., 26th do.
From Mr. Long, 26th do., in Cons., 1st March 1810.

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furnished by the Collector under date the 9th February 1810 the actual quantity remaining on the 1st February was 724-374½; the farther sales to the 8th February amounted to 270-1712½, and the farther expected sales within the month amounted to 417-200, leaving a residue of only 37-2-6; of the expected sales we observed the largest portion had been actually measured out to purchasers and the rest was required to meet demands of Lambadies then on the road, and whose Naicks had already arrived.

692. Under these circumstances, one of the vessels taken up by the Board of Trade in Calcutta had arrived at Coringa and in a few days after two other vessels arrived; the correspondence which ensued was submitted for the information of Government.

693. The Commanders of two of these vessels we observed, had protested in consequence of their not having been furnished immediately with cargoes; but we trusted it would appear that no blame could attach to the officers of this Government if the vessels had arrived either some days earlier or some days later they would not we remarked have experienced any disappointment, but they arrived just at that conjecture when the old stock was exhausted and the new stock was not ready for delivery.

694. We begged permission to remark that though intimation was conveyed to us by Mr. Gabagan's letter of the 4th December 1809 that it was the intention of the Bengal Government to consign tonnage to the coast for the purpose of procuring Salt, we were not aware of the nature of the conditions under which the tonnage would be engaged. The state of the stock on hand, upon which point only, justified the opinion which we had expressed that vessels might be dispatched without risk of disappointment; and if the vessels had been engaged for freight directly on account of Government, or if any condition had been entered into that the vessels should proceed eventually to another Port, in case Salt should not be procurable at the first Port, or if any stipulation had been made with regard to demurrage so as to have provided for their waiting a few days in case a cargo should not be immediately procurable, it was not we observed probable that any considerable disappointment or inconvenience would have been experienced.

695. In making these observations we stated that we were far from intending to reflect upon the mode in which the engagements under notice had been concluded; the contingency which had occurred was not foreseen and was therefore not provided against; we still hoped that the Commanders notwithstanding their protest, would consent either to proceed to some other Ports or to wait until the new Salt should be ready for delivery, in either of which cases, the only loss we observed would be the allowance it might be deemed proper to make on account of the protraction of the voyage; indeed we did not think that any thing farther could be justly claimed, even under the existing engagements.

NOTE.—The new Salt is generally ready at the end of February or beginning of March.

696. Besides the abovementioned communication from Mr. Long, a letter was received from the Acting Collector at Vizagapatam, by which we learned that two other vessels had arrived there with engagements to export 63,000 Bengal maunds.

697. As the whole quantity remaining on the 31st October was only 1,51,680 maunds, and as we stated in our letter of the 4th December that nearly two-thirds of that quantity was

estimated to have been destroyed by an inundation which had taken place subsequently to the date of the return, it was not we remarked to have been expected that so large a supply as 63,000 maunds could be provided from the Vizagapatam District; Mr. Oakes had, however, exerted himself to provide as much as possible, though at the risk of disappointing Lambadies, and it was hoped that the cargo of one of the vessels might be completed; the other vessels had quit-
ted Vizagapatam, apparently without any communication with the Acting Collector, after having taken on board between six and seven thousand Bengal maunds.

693. We took the same occasion to acknowledge the receipt of a letter from the Secretary to Government under date the 20th February 1810, desiring that in consequence of the ship Mysore, having been taken up for another service, offers might be invited for transporting the Covelong Salt by means of country craft.

699. As the European tonnage was engaged in order to secure an *extra supply* of Salt, and as it was supposed that the ordinary supply would occupy the whole of the country craft under the increased encouragement which had been afforded, it appeared to us that nothing would be gained by engaging a part of the country craft upon advanced terms for the purpose abovementioned. There were however we observed some small vessels commanded by Europeans which did not come under the description of country craft, and if such vessels could be engaged for a moderate advance upon the ordinary freight it might be remarked be perhaps advisable. One vessel of that description (the Brig Two Brothers) had been already engaged to convey from Covelong about 2,400 Bengal maunds at the rate of 75 Rupees per 100 Bengal maunds, the Salt to be delivered free of all cost, the shipping charges excepted.

700. It was our wish that the ship Marchioness Wellesley should have proceeded to Covelong; but as we were given to understand that her insurance did not extend to any Ports south of Madras, she had been sent to Kistnapatam and eventually to Mootapilly in the Nizampatam District; at the same time we stated that we had since been informed, that she could receive her full cargo at Kistnapatam.

701. In the Nizampatam District, the quantity of Salt appropriable to exportation exceeded two thousand garce. Of this quantity however not more than 90 garce or 10,800 Bengal maunds was at the Port of Nizampatam; the rest was at the pans of Chinna Ganjam and Cadevecoodroo in the neighbourhood of the Port of Mootapilly.

702. In our letter of the 4th December, recited in our last Report, we stated that no Salt had hitherto been exported by sea from this District. By subsequent communications from the Acting Collector, it appeared that there were very few boats belonging to Mootapilly, and in addition to this inconvenience, the pans we found were so situated that the expense of conveying the Salt to the beach for exportation would be considerable.

703. Under other circumstances, therefore the idea of exporting Salt from Mootapilly would have been relinquished, but in consequence of the disappointment which had been experienced at Coringa, we deemed it proper to take measures for holding a quantity of Salt in readiness on the beach at Mootapilly and for supplying the means of exportation by sending thither some of the boats belonging to Nizampatam.

704. Under date the 22nd March last, the Right Honorable the Governor General in Council in reply to our address above recited was pleased to approve the instructions transmitted by us to the Collectors of the several Maritime Districts for carrying into effect the measures recommended by the

To Captain Dicker, 28th February, in Cons., 1st March 1810.
To Mr. Fraser, 28th, in Cons., 1st March.
To Mr. Robertson, 28th February, in Cons., 1st March.

Estimated at about 3 Page per garce.

From Mr. Secy. Gahagan, in Cons., 22nd March 1810.

Bengal Government for the future encouragement of the exportation of Salt, and was well pleased to learn that under the arrangements then established a supply adequate to the full extent of demand might be confidently expected.

705. Although the partial loss and disappointment which would be sustained by the return to Bengal of the vessels consigned to Coringa without cargoes was to be regretted, His Lordship in Council concurred in our opinion that any interference with the sales of Salt for home consumption by the supply of that article for exportation at the precise period of the arrival of those vessels, and under the actual disposal of the quantity then on hand to the inland carriers would have been inexpedient. It was at the same time satisfactory to His Lordship in Council to observe that of the quantity stated to have been on hand at Coringa, garces 753-86-8 had been previously sold to Native freighters for exportation.

706. His Lordship in Council trusted that notwithstanding the loss at Vizagapatam by the inundation, the Acting Collector would be able speedily to complete the cargo of the remaining vessels at that Port, without the risk of disappointing the Lambadies.

707. As we were of opinion that no commensurate advantage would be derived by engaging country craft upon higher terms for transporting the extra supply, under the supposition that the ordinary supply would fully occupy the tonnage of this description. His Lordship in Council authorized our taking up the small description of vessels recommended by us, and upon the terms proposed.

708. His Lordship in Council approved the measures taken for supplying the ship "Marchioness of Wellesley" with a cargo of Salt in the first instance from Kistnapatam, and eventually from the Ports in the Gunttoor District; and although her proceeding to the latter Ports had since been rendered unnecessary, His Lordship in Council concurred with us in the expediency of providing a quantity of Salt to be held in readiness at Mootapilly, notwithstanding the inconveniences attending the accumulation of a sufficient stock, and the expense of conveying it to the beach.

709. His Lordship in Council was at the same time pleased to transmit to us a copy of a further communication from Bengal upon this subject, together with copy of the reply thereto, and desired that the Collector should be enjoined to pay particular attention to the suggestions contained in the letter from the Board of Trade, which in fact were in some degree in anticipation of the measures stated in the 9th paragraph of our letter of the 1st March as desirable to have been adopted.

710. Although the list of ships taken up for the conveyance of Salt mentioned only the Northern Ports and Covelong, His Lordship in Council deemed it advisable that Salt should be held in readiness at whatever other Ports vessels were likely to touch south of the last mentioned place.

711. On the same date we had the honor to submit to Government for the purpose of being forwarded to the Board of Trade in Calcutta, copies of Registers of permits issued by the Collectors of Rajahmundry and Vizagapatam for the exportation of Salt to Bengal in the month of February.

712. The following was an Abstract of these Registers:—

Rajahmundry	...	...	...	...	...	39,000
Vizagapatam	...	...	...	...	...	26,004
						65,004
to which add the quantity exported in January as per return submitted under date the 14th instant						1,18,502
Total Bengal Maunds...						1,83,506

713. The Return of the Collector of Nellore for February had not we observed been received

714. We took this opportunity to acknowledge the receipt of the orders of Government before recited, with copy of the letter from the Board of Trade in Calcutta and of a statement enclosed "shewing the quantities of Salt stated by the Madras Government to be ready for delivery at the several Ports on the coast, and the consignment of ships made by the Board of Trade for the conveyance of Salt from the several Ports to Bengal."

715. The letter from the Board of Trade in Calcutta related we observed to the disappointment experienced by the brig "Margaret" and the ships "Shamabue" and "Sir W. Burroughs" in receiving cargoes of Salt at Coringa, and contained suggestions for preventing further disappointment; these suggestions were, we remarked of a nature similar to those submitted by us under date the 1st March.

716. Until the Statement above referred to was received, neither the extent nor proposed distribution of the tonnage engaged in Bengal was known to us of the ship "Cape Packet" the first in the list; it appeared that the burthen was only 8,000 maunds, and that her engagement which extended to 35,000 maunds, was to be completed in four voyages. This information was we remarked satisfactory, for we imagined that this vessel had returned to Bengal with a very small part of her intended cargo, whereas the quantity which she received at Vizagapatam, as per return transmitted to Government with our address under consideration, it appeared was nearly equal to the completion of her lading.

717. The next vessel, the "Sir William Burroughs" had proceeded to Mootapilly and would we observed there receive a full cargo, unless her commander should accept a tender which had been since forwarded to him of an engagement upon another service. The "Shamabue" we remarked had proceeded to and would obtain a cargo at Vizagapatam; and the brig "Margaret," we observed might have obtained a cargo either at Mootapilly or at any Port in the Nellore District, if she had not returned to Calcutta.

718. The ship "Helen" the next in the list, we observed was mentioned in the letter from the Board of Trade in Calcutta as having been consigned first to Vizagapatam and afterwards to Coringa; we begged leave however to observe that from a copy of the Vizagapatam Register of Permits transmitted to Government with our address under consideration, it appeared that she had received very nearly a full cargo in that District; the difference, a few hundred maunds was we remarked too trifling to be of any consequence.

719. Of the ships "Ann" and "Kurree Bux" proposed to be consigned to Masulipatam, no intimation we remarked regarding their arrival had been received; we had the honor however to submit a copy of orders transmitted to Mr Hawkins under date the 22nd February last to shew that he had been prepared to meet any eventual demand, we remarked that should he fail to provide the required supply, the deficiency could be made good at some one of the more Southern Ports.

720. Nineteen other vessels were mentioned in the list as having been engaged to convey cargoes of Coast Salt to Bengal on their return voyage from Muscat, and a remark was annexed that these vessels "were expected to reach Calcutta before the 1st July". It was we observed fortunate that we were possessed of the information of this expensive engagement, in order that on the arrival of the vessels their commanders might be directed to proceed to the different Ports at which Salt might be procured, instead of their proceeding all to the Ports in the Nizampatam District, as appeared to have been intended. With this view, we had requested the Board of Trade to cause notification to be made to us of the arrival of the vessels in question.

721. The period of the expected arrival of these vessels on the coast was not mentioned; we remarked that if they should not generally arrive before the latter end of April or beginning of May, they could be supplied with ease by the Collectors of Rajahmundry and Nellore, without interfering with the regular demands of the Native Freighters, since the manufacture in these Districts

was carrying on to a very great extent as would be observed from the correspondence noted in the margin which we had the honor to enclose to Government for their information. It would, at the same time, we remarked be very desirable that a portion of the supply should be furnished from the Southern Maritime Districts; with this view a list of the vessels expected from Muscat had been transmitted by us to the Collectors of Tanjore, Southern Division of Arcot and Chingleput, with instructions to be prepared to provide cargoes, if any of the vessels should fortunately touch at the Ports in those Districts on their way up the Coast, or should consent to proceed thither after their arrival at Madras.

722. The engaging the whole of these vessels to take Salt at the Ports in the Nizampatam District appeared to have been founded upon the return submitted by us under date the 4th December 1809 at the period of our address under consideration; the quantity we observed remaining on hand at the Pans in the neighbourhood of Mootapilly exceeded 2,000 garces, as had been lately been reported, but the expense of transmitting it to the beach, it had been ascertained was so great, and the means of shipping it so limited, that we deemed it proper to restrict the quantity to be held in readiness at that place to 200 or 250 garces as shewn in the correspondence referred to in the margin. We observed therefore that if under

the farther information which had been since received from Bengal, it should be considered advisable to cause a farther quantity to be held in readiness at Mootapilly, orders for that purpose would be issued, and measures taken at the same time for extending the means of shipping it.

723. The ship "Marchioness of Wellesly" the only one of the nineteen vessels above referred to, which so far as we were informed had yet arrived, was despatched to Kishnapatam, and had here received a great part of her lading when she was recalled to Madras by an engagement on another service. To what account the loss and expense which would attend the unlading and lading of this cargo should be carried, was a point which we were unable to determine.

724. The two remaining vessels mentioned in the list, the Venus and Mysore had also been engaged on another service; these we observed might with ease have been provided with cargoes at the Ports to which they were destined, namely Iscapilly and Covelong.

725. It was pleasing to us to learn from the communication to Bengal, copy of which accompanied the orders of Government before recited, that the explanation submitted by us under date the 1st March had been deemed satisfactory; it seemed from the letter of the Board of Trade in Calcutta that they considered the whole quantity shewn in the return submitted under date the 4th December 1809 as appropriate to the purpose of Bengal; this we observed was by no means the case, for in addition to the demands of Native Freighters, the demand for Home and inland consumption were necessarily to be provided for.

726. We begged leave to add that it did not enter into our contemplation that the proposed measure of consigning ships to the Coast for an extra supply of Salt would have experienced such extensive encouragement as that which had been granted, otherwise we should have been more cautious in the expression of our sentiments as to the probability of our being enabled to meet the demand.

Copy of a letter to the Collector of Masulipatam, dated 22nd, in Diary Cons., 26th February 1810.

727. The encouragement which had been granted we observed consisted of little less than a duplication of the former permit price, if the condition of the Salt being delivered free of cost were taken into consideration.

728. Previously to concluding our address under consideration we begged permission to suggest that on the occasion of making any further communication to the Bengal Government upon the subject under notice, it might be advisable to recommend that a few of the vessels which had been engaged for several voyages, instead of returning to the Northern Ports, should be directed to proceed to Madras, whence they could be despatched to any Port, North or South, at which Salt might with the greatest convenience be provided.

729. The Salt at Covelong only twenty miles South of Madras, besides being of the last year's manufacture, was we remarked understood to be of a superior quality, and the quantity remaining there was still considerable.

730. The orders of Government in reply to our communication above detailed (a copy of which we were informed had been transmitted to Bengal for the information of the Honorable the Vice President in Council) were transmitted to us in a letter from the Secretary to Government under date the 28th March.

In Cons., 5th April 1810.

731. The measures which had been taken by us for supplying cargoes of Salt to those vessels which had already arrived were approved by His Lordship in Council, and he was satisfied to learn that of those expected to arrive hereafter, the cargoes might with ease be completed from the Northern Ports in the event of the whole proceeding thither in consequence of the extension of manufacture in the Districts of Rajahmundry and Nellore without any risk of a deficiency of supply to the regular demands of Native Exporters.

732. With regard to the probable period of arrival of the vessels from Muscat, His Lordship in Council we were informed had desired information which when obtained would be transmitted to us.

733. His Lordship in Council was pleased to observe that the accumulation of a supply of Salt at Mootapilly, under the disadvantages represented of great additional expense and limited means of shipping did not appear to be advisable, if a sufficient stock could be procured more conveniently elsewhere, and as we were in possession of all the information regarding the quantity of Salt required for Bengal both in reference to the extended fixed demand, and extra supply in the course of the current season, it was observed that we must be the best judges of the necessity of holding in readiness at that place a quantity greater than that at which we had restricted it.

734. His Lordship in Council directed that the charges attending the unloading and landing the cargo of the "Marchioness of Wellesly" in consequence of the appropriation of her tonnage to another service should be debited to the account of the particular service for which she had been subsequently engaged, and that the necessary measures should be taken for the adjustment of the account accordingly.

735. The Board of Trade having reported that about 3,000 bags of Salt had been transhipped from this vessel on board the "Gungapursaud," His Lordship in Council was pleased to transmit to us a copy of their letter upon the subject, together with copies of the orders which had been issued in consequence.

736. His Lordship in Council it was observed had requested the attention of the Honorable the Vice President in Council to the suggestion contained in the 18th paragraph of our letter of the 22nd March above mentioned, and as several of the vessels engaged for more than one voyage

had already been taken up for foreign service. His Lordship in Council deemed it desirable, that the deficiency of tonnage which would thereby be occasioned for the extra supply required to meet the current sales in Bengal should be remedied by every practicable mode.

To the Chief Secretary to Government, in Diary Cons., 5th April 1810.

To the Collector in Tanjore, Southern Division, Arcot and Chingleput, dated 22nd, in Diary Cons., 26th March 1810.

To the Chief Secretary, in Cons., 22nd March 1810, para. 11.

From Mr. Wallace, dated 26th March, in Cons., 2nd April.

737. In a letter to the Chief Secretary to Government under date the 2nd April we had the honor to submit a copy of the orders referred in our address of the 22nd March before recited, relative to the exportation of Salt from some of the Southern Districts, together with copy of a reply just then received, from the Collector in Tanjore.

738. It appeared from that letter that 1,10,000 maunds of Salt might be immediately exported from the neighbourhood of Nagore and Negapatam without interfering with the usual exportation by Native tonnage.

739. It moreover appeared that the Arab vessels often made that part of the coast, and sometimes touched at Nagore on their passage to Bengal, and as it would be very desirable that such of the vessels engaged by the Bengal Government as might touch there should be detained to the extent of the tonnage for which Salt was ready, the Collector had requested to be informed whether any, and what measures should be taken for detaining them; he had also requested information as to the probable period of their arrival on the coast.

740. With the last request we were unable to comply, but with respect to the detention of the vessels, we concluded that there would be no difficulty; it would be sufficient, we conceived, to furnish the Collector for the information of the Commanders with that part of the correspondence which pointed out the necessity, and shewed it to be the intention of the Bengal Government, that the ships which had been engaged should receive their cargoes at the most convenient Ports.

741. The Right Honorable the Governor General in Council was pleased in reply to acquaint us that His Lordship in Council was of opinion that the detention of the vessels engaged by the Bengal Government to convey Salt from the Northern Ports for the purpose of loading them with cargoes from the stock on hand in the neighbourhood of Nagore and Negapatam, in the event of their touching at those Ports on their return voyage from Muscat, must depend in great measure on the terms of agreement entered into between the Commanders and the Salt Department at Calcutta.

742. His Lordship in Council observed that he had already apprized the Government of Bengal of the measures which had been taken for securing cargoes of Salt at the Southern Ports, under the probability to which we had adverted, and as it was reasonable to conclude that it must be a matter of indifference to the Commanders at what Port in the course of their coasting voyage they received their freight, His Lordship in Council approved our intention of furnishing the Collector of Tanjore with copy of the correspondence which had taken place regarding the vessels consigned direct to the Northern Circars for the information of such of the Commanders of the vessels as might touch at the Ports in Tanjore.

743. With regard to the expected period of the arrival of these vessels on the coast, His Lordship in Council it was remarked had required information from Bengal as already communicated to us under date the 28th March.

To the Chief Secretary, in Cons., 17th April 1810.
From Mr. Robertson dated 30th March, in Cons., 9th April.
From do., 10th in Cons., 14th April 1810.

744. Under date the 17th April last we had the honor to submit to Government two letters from the Acting Collector at Guntur with the receipts of the Commanders of the Sir W. Burroughs Shamabue and Margaret, for the Salt exported on these vessels from Nizampatam and Mootapilly.

745. The Commander of the Sir W. Burroughs had, we observed through mistake, passed his receipt for Bengal maunds 20,320 only, instead of Bengal maunds 22,320.

746. The following we remarked was an abstract of the quantity exported on these vessel and of the quantity exported from Vizagapatam, Nellore and the Zillah of Chingleput in the month of March, as per Register of Permits, of which copies were submitted with our address under consideration,

						Bengal Maunds.
Sir William Burroughs...	...	...	...	...	...	22,320
Shamabue ...	...	...	...	...	...	9,330
Margaret ...	...	...	...	...	...	3,198
Total Guntur...						34,848
Vizagapatam ...	...	...	...	...	...	2,160
Nellore...	...	...	...	...	...	1,920
Chingleput ...	...	...	...	...	...	3,000
						41,928

747. This quantity we observed added to that reported under date the 22nd March (viz., Bengal maunds 1,83,506) made the total exportation to the date of the last Returns Bengal maunds 2,25,434.

748. Conformably with our orders we observed that the Acting Collector at Guntur had submitted an account of the cost and charges of the Salt shipped on the vessels abovementioned, of which account the following was an abstract.

	Cost.			Charges.			Total.		
	A. RS.	A.	P.	A. RS.	A.	P.	A. RS.	A.	P.
Sir W. Burroughs, 186 garces at 24 A. Rs. per garce...	4,464	...	...	2,160	2	...	6,624	2	...
Shamabue, Garce M. 77-300 at 24 A. Rupees per garce...	1,866	...	...	333	14	3	2,254	14	3
Margaret, Garce M. 26-260 at 24 A. Rupees per garce ...	639	9	7	356	4	4	995	13	11
Total Rupees...	6,969	9	7	2,905	4	7	9,874	14	2
or Star Pagodas...	1,991	14	...	830	3	52	2,821	17	52

749. The charges against the ship Shamabue included we observed the expense of transporting to the river side 91 garces of Salt, though 77 garces, 300 maunds only had been shipped.

750. We took the same occasion to suggest that the Accountant General should be instructed to make an arrangement in communication with the Collectors for the adjustment of the amount value of the cargoes which had been or might hereafter be delivered free of cost; we imagined that the monthly accounts of the Collectors should receive credit for the amount by an entry to the debit of the General Treasury, and the General Treasury by an entry to the debit of the Bengal Presidency.

751. We considered it necessary to state that the delivery of cargoes of Salt free of cost was not sanctioned by any express authority or instructions from the Bengal Government, with which we were acquainted; it rested we observed upon a passage to that effect in a letter with which the Commanders were furnished by the Secretary to the Board of Trade in the Salt Department in Bengal, to the address of the local officer here, whether the same exemption was to extend to all the vessels of which a list accompanied the letter of Government of the 14th March or upon what other terms those vessels might have been engaged we were unacquainted.

752. Although in the letter above adverted to from the Secretary in the Salt Department at Calcutta, no express mention was made of charges, shipping, &c., we inferred that they were to be defrayed by the Commanders, as the letter directed that the Salt was to be delivered free of cost *on shore*; we accordingly gave instructions to that effect, and we had reason to believe that the charges had been defrayed by the several Commanders, those of the Sir W. Burroughs, Shamabue and Margaret excepted.

753. It appeared that the whole of the charges attending the shipping of the cargoes of those vessels had been defrayed by the Collector, it was certainly we remarked not to be expected that the Commanders should bear the extraordinary expense of conveying the Salt from a distance to the Beach or the expense of *procuring* boats; but it did not appear to us that they should be exempted from the payment altogether of shipping charges, properly so denominated. The shipping charges at Coringa amounted we observed to about 3 Arcot Rupees the garce, and as these were amongst the most moderate, we were of opinion that the Bengal Government should make a stoppage to that extent from the freight of the vessels abovementioned. The difference between this amount and the amount of charges actually incurred as shewn in the abstract statement entered above, must we remarked be borne either by this Government or the Government of Bengal as might be determined upon.

754. With respect to the permanent measure which had been authorized, of allowing optionally to all exporters of Salt a credit to the extent of one-half the selling price, it also appeared to us advisable that the Collector should be furnished with some instructions through the channel of the Accountant General, as to whether the amount for which credit was allowed should be entered as an item of receipt under the head of suspense account, or whether it should be omitted altogether until the money should be received.

755. We took the same opportunity of acknowledging the receipt of the orders of Government under date the 28th March recited above, and we beg leave to state that in pursuance of the directions therein conveyed, endeavours would be used to obtain a further supply of tonnage to meet the deficiency occasioned by the circumstance of some of the vessels previously engaged having been taken up for foreign service.

To the Acting Secretary to the Board of Trade, dated 16th April.
Circular, 16th April, in Diary

756. A copy of the communication made to the Board of Trade as also to different Collectors on this subject was submitted by us for

To Mr. Wallace, dated 2nd,
in Diary Cons., 5th April.
From do., 7th Cons., 12th April.

757. We at the same time submitted copy of a correspondence with the Collector of Tanjore which had taken place subsequently to that which was submitted under date the 2nd April before noticed.

758. We observed that Mr. Wallace had transmitted through the Master Attendant at Poin de Galle, Trincomallee and Columbo, directions for the Commanders of such of the vessels expected from Muscat, as might touch at those places, to proceed to Negapatam and Nagore and the immediate Ports between these places and Madras, for the purpose of receiving cargoes of Salt but to ensure the attainment of the desired object the Collector thought that it would be advisable that an official communication should be made to the Government of Ceylon, in which opinion we concurred.

759. In a letter from the Secretary to Government in the Revenue Department under date the 1st May 1810, the Right Honorable the Governor General in Council was pleased to transmit for our information and guidance copy of a letter from the Board of Trade at Calcutta regarding the arrangements made by them for the consignment of vessels to the ports on this coast, and the precautions which would be proper to adopt for securing a sufficient quantity of Salt for exportation at those places.

760. As the arrangements suggested by the Board of Trade had in fact been anticipated by the measures reported to have been adopted by us in our address before mentioned of the 2nd March, copy of which it was observed had been transmitted to Bengal, but which it appeared had not been received at the date of the communication made to the Vice President in Council by the Board of Trade at Calcutta, it was observed that it only remained for us to prepare the Collectors of the Districts in which the ports mentioned in the 3rd paragraph of the letter from the Board of Trade were situated for the arrival of ships therein specified, in order to ensure them a full cargo.

761. With regard to the information required as to the arrangements which might have been made for furnishing the quantity of 15,50,000 maunds of Salt the amount demanded for the current year, His Lordship in Council desired that we would submit a statement of the portion of the above quantity shipped up to the 1st May the various description of tonnage employed in its conveyance, as well as the available means of transporting the remainder within the limited period of the then current season.

To Mr. Falconar, in Cons.,
14th May 1810.
From Mr. Churchill, dated 1st,
in Cons., 14th May.
From Mr. Fraser, 8th, in
Cons., 14th do.

762. Under date the 14th May we had the honor to submit to Government copies of registers of permits issued by the Collectors of Vizagapatam and Nellore for Salt exported to Bengal in the month of April.

763. The quantity exported from Vizagapatam amounted we observed to Bengal maunds 16,084, and from Nellore to Bengal maunds 10,680; total Bengal maunds 26,764 which added to the quantity reported under date the 17th April (Bengal maunds 2,25,434) made the total exportation to the date of the last Returns Bengal maunds 2,52,198.

764. To this quantity however the 3,000 bags transhipped at Madras from the Marchioness of Wellesely to the Brig Gungapursaud in the month of March, estimated to amount to 6,000 maunds ought we remarked to be added, which raised the total exportation to Bengal maunds 2,58,198.

765. The Gungapursaud was engaged by the Board of Trade, as reported in their letter to Government of the 28th March; and though she sailed without a permit, it was presumed that the evidence of her engagement would obviate any difficulty, which might otherwise oppose the landing of her cargo.

766. We took the same occasion to reply to the orders of Government above recited desiring "with regard to the information required as to the arrangements which had been made for furnishing the quantity of 15,50,000 maunds of Salt, the annual demand of the then current year that we would submit a statement of the portion of the above quantity shipped up to the date of these orders the various description of tonnage employed in its conveyance, as well as the available means of transporting the remainder within the limited period of the then current season."

767. The Honorable the Governor in Council we remarked had been already apprized of the quantity exported to that time and the description of vessels employed in conveying it would we remarked be found in the Returns which had been regularly submitted.

768. With regard also to the question of the means which existed of supplying the remainder, we begged leave to observe that we had little else to offer than a recapitulation of the information already before Government.

769. In our letter under date the 6th October 1809 noticed in our last Report we had made known to Government that 10,00,000 maunds was the average quantity which the existing means could supply, and it was we observed in the knowledge of Government that arrangements were in consequence made by the Board of Trade at Calcutta for obtaining the additional quantity required, to the extent 5,50,000 maunds.

770. Of this total quantity of 1,55,000 maunds, it was we observed required that maunds 5,50,000 should be imported into Calcutta within the month of July, to meet the three first sales of the then current year, and it was estimated that of this portion, maunds 2,00,000 would be imported by means of the country craft, and the remaining 3,50,000 maunds on European vessels engaged for the purpose.

771. There was we observed reason to hope that within the period adverted to, a much larger quantity than 2,00,000 maunds would be imported by means of the country craft, and small vessels commanded by Europeans included. On examining the Returns, it appeared that out of the total quantity of 2,58,198 exported to the period of our address under consideration as already stated, maunds 1,52,434 had been exported on country crafts or dhonies, and maunds 34,242 on vessels commanded by Europeans, including the 6,000 maunds exported on the Gungapursaud, making together maunds 1,86,676, and that the remaining quantity or maunds 71,522 only had been exported by means of the European tonnage engaged for the purpose in Calcutta.

772. That there would be a deficiency in the quantity expected to be exported by the means last mentioned, Government we remarked must be sufficiently aware, for of the ten ships originally engaged, four of the largest, the Ann, Marchioness of Wellesley, Venus and Mysore had been already appropriated to another service, leaving only the Cape Packet, Sir W. Burroughs, Shama-bue, Margaret, Helen, and Kurrem Bux; and we were concerned to find that one of the largest of these (the Helen) lately returned from Calcutta for a second cargo, was also to be appropriated to another service.

773. We were of opinion, however, that the deficiency occasioned by the appropriation of these ships might very probably be compensated by a surplus exportation by means of country craft, and other vessels beyond the quantity estimated; and consequently, that if the five remaining freighted vessels should perform their full number of voyages, to which we were not aware of any obstacle, the quantity imported into Calcutta within the month of July would not fall short of the quantity required, namely 5,50,000, maunds.

774. With respect to the remaining ten lacs of maunds, it appeared that the Board of Trade in Calcutta reckoned upon the importation of that quantity at the usual period (September and October) by means of the country ships as a matter of course; it had however we remarked been already stated that the whole of that description of tonnage was not supposed to be more than adequate to the exportation of 10,00,000 maunds, and it by no means followed that every vessel importing a cargo within the month of July would import a second cargo in the subsequent part of the season.

775. Indeed it did not appear that such an expectation was consistent with the farther measure adopted by the Board of Trade of engaging the Arab vessels to import Salt on their return voyage from Muscat, to the extent of upwards of 2,00,000 maunds, for if the Board of Trade really supposed that twelve lacs of maunds would be imported by means of the tonnage of the coast in addition to the three and a half lacs, for which they engaged European vessels, this additional engagement of the Arab vessels would we observed make the expected importation not 15,50,000, but upwards of 17,50,000 maunds.

776. If therefore, in addition to the disappointment already experienced by the appropriation of part of the European vessels, a further disappointment should be experienced in the non-arrival of the Arab vessels (an event which appeared to be anticipated by the Board of Trade) it must we observed be sufficiently apparent that the expectation of receiving the full supply of 5,50,000 could not with reason be entertained; we had no doubt however, that under the increased encouragement which had been afforded, the owners of the country shipping would use every exertion to perform two voyages, in the furtherance of which desirable object, it was evidently of the utmost importance that no delay should take place in clearing and despatching the vessels on their arrival in the river.

777. But whatever might be the ultimate deficiency, we trusted it would appear that no endeavours had been wanting on our part towards the attainment of the object in view; before the commencement of the season of manufacture, the Collectors had been apprized of the expected increase of demand, and urged to extend the manufacture accordingly; they had been made acquainted with the increased encouragement proposed in favor of the exporters long before it was granted, and so soon as it was granted, they were desired to give every publicity to the measure and to encourage the owners of vessels and others to avail themselves of it. The Collectors had since been instructed to engage vessels on account of Government, if procurable on moderate terms; a request to the same effect had been made to the Marine Board and endeavours had been used to bring in aid of the required supply the resources of Districts from which no transportation had hitherto taken place; we observed that in fact our orders had been urgent and ten repeated, and that not a moment had been lost in making whatever communications were required, or were considered to be conducive to the object under notice.

778. We begged leave to add that in no instance had any vessel been disappointed of a cargo, the Brig Margaret excepted, which on her first voyage returned from Coringa to Calcutta instead of proceeding to some other port on the Coast. The Sir W. Burroughs, it appeared indeed did not receive quite a full cargo; but this it appeared was not owing to any want of Salt; the remaining quantity was in course of being shipped, when she got under weigh in order to avoid bad weather.

779. We took the same opportunity of forwarding a letter then lately received from the Collector of Rajahmundry, in which he requested to be informed whether in granting the proposed additional sum of 3 Rupees per 100 Bengal maunds for the second cargo imported within the current year, the Fusly or Calendar year was meant to be understood.

NOTE.—She received 22,320 maunds and was supposed capable of taking 24,000 maunds.

From Mr. Long dated 4th, in Cons., 14th May 1810.

780. We supposed that the Calendar year was meant to be understood, but it certainly appeared that it would be beneficial to take the Fusly year, for in this case the vessels which imported in August, September and October 1809, and which formed far the largest number, would we observed have a great inducement to import again before the 12th July, indeed when the Board of Trade in Calcutta spoke of receiving so much Salt before July, by means of second cargoes they appeared to have the Fusly year in view.

781. We begged leave to recommend that the premium should extend to both the then current Fusly and current Calendar year; the former we observed would afford encouragement as before remarked to the importation of a large quantity before the 12th July 1810 by means of the vessels which imported in August, September and October 1809, and the latter would afford encouragement to the importation of two cargoes between January and October; an early decision upon this point appeared to us an object of some importance.

782. We at the same time submitted a farther letter from the Collector in Rajahmundry reporting the terms in which he had engaged the Brig Betsy to convey a cargo of Salt to Calcutta which terms we observed had been by us approved.

783. The orders of Government in reply to our letters of the 17th April and 14th May above recited were communicated to us by Mr. Secretary Gahagan, under date the 22nd May last.

784. The Honorable the Governor in Council observed by the Returns transmitted in these letters that the total quantity of Salt exported to Calcutta up to the 24th April amounted to Bengal maunds 2,58,198, leaving a balance of 12,91,802 maunds to be exported within the then current year of which 2,91,802 maunds was the remainder of the extra supply required before, or in all the month of July.

785. Although a deficiency of tonnage had been experienced from several of the vessels engaged to convey Salt having been intermediately taken up for the expedition, the Governor in Council confidently expected that if no disappointment should ensue with respect to the ships expected from Muscat, the full quantity of the extra demand would be imported into Calcutta by the period of time before mentioned.

786. The Honorable the Governor in Council was satisfied that every exertion had been made, and would continue to be used by us and the officers subordinate to our authority in engaging additional tonnage on the Coast, and from the extraordinary encouragement which had been extended, there could, it was observed, be little doubts that every garce of country tonnage would be employed in this trade, and consequently that no great deficiency could occur in the expected supply within the year of 15,50,000 maunds.

787. The Governor in Council concurred with us in opinion of the importance of every exertion being made on the arrival of the vessels at Calcutta in clearing and despatching them for return cargoes as adverted to in our communication just detailed above, and he was pleased to state that the attention of the Salt Department at Calcutta would be particularly requested to this object.

788. With regard to the mistake made by the Commander of the Sir William Burroughs in respect to the quantity for which he gave his receipt, measures it was remarked could be taken by the Collector for rectifying the error on his return to the coast for a second cargo; meantime the Honorable the Governor in Council desired that the receipts in future, for the quantity of Salt delivered should be taken from the Commanders in triplicate.

789. The Honorable the Governor in Council acquainted us that he would refer the subject of the delivery of the cargoes already defrayed by the Collectors incidental thereto to the particular consideration of the Government at Fort William; as well as the proposition submitted by us of deducting from the freight of the Commanders payable at Calcutta, a specific sum on this account.

790. Directions it was observed would be furnished to the Accountant General for making arrangements with a view to the adjustment in the accounts of the several Collectors of the amount value of the cargoes delivered free of cost, and for transmitting them instructions as to the mode of entry to be adopted in bringing to account the amount of credit allowed to Native exporters, under the modified system recently authorized for their encouragement.

791. Under the particular circumstances of the case, the Governor in Council saw no objection to the Collector of Tanjore having communicated with the public servants of a separate Government, respecting the Arab vessels expected from Muscat; and in compliance with our recommendation a list was transmitted to His Excellency the Governor of Ceylon of the names of those vessels with a request that the necessary measures might be taken for ensuring their proceeding to the ports in the District of Tanjore in the event of their arrival at any of the ports on that Island.

792. With regard to the information required by the Collector of Rajahmundry respecting the limitation of time for the payment of the premium of 3 Rupees per hundred Bengal maunds, it was observed, that on reference to the copy of the letter from the Board of Trade at Calcutta dated 2nd January 1810, we would find that neither the Calendar nor the Fusly year were particularly specified, the object it was remarked appeared to have been to hold out a premium for the conveyance of second cargo within the season; on this point however a reference, it was observed, would be made to the Supreme Government, and in the meantime until further orders we were authorized to extend the premium to all vessels making a second voyage.

793. Under date the 7th June last, we had the honor to submit for the information of the Honorable the Governor in Council copies of the undermentioned proposals, which had been accepted by us for the conveyance of Salt to Bengal.

To the Chief Secretary to Government, in Diary Cons., 11th June 1810.

794. Proposal of Captain A. Thompson of the ship Coromandel to convey a cargo of Salt estimated at 15,000 or 16,000 maunds from the Port of Covelong at the rate of 75 Sicca Rupees per 100 maunds; the Salt to be delivered by the Collector free of cost, and the charges of shipping and landing only to be defrayed by the exporter.

From Captain Thompson, dated 6th, in Diary Cons., 7th June.

795. Proposal of V. Kistniah Braminy to convey upon the same terms a cargo of 7,200 maunds on the Brig Sir Thomas Strange from Iskapilly, or Bingana-pilly in the Nellore District.

Proposal of V. Kistniah, dated 2nd, in Diary Cons., 4th June.

796. Proposal of Ramasawmy to convey upon the same terms 100 garces or 12,000 maunds from the Port of Covelong on three different vessels, the names not specified.

Vide Proposal contained in Mr. E. Watkins' letter, dated 31st, in Cons., 31st May.

797. We had some doubts as to the propriety of accepting the last mentioned proposal, as the vessels to be employed were understood to be Native vessels, but as the probability of a deficiency in the required extra supply of 5,50,000 maunds had been increased by the appropriation of another of the freighted ships (the Sir W. Burroughs) to a different service, we thought it prudent to accept the tender, the more so, as the cargo of each vessel averaged 4,000 maunds, which exceeded the ordinary rate of Native shipping.

798. We begged at the same time to submit that the Board of Trade in Calcutta should be requested to furnish for the information of this Government, Returns of Imports on the different vessels, corresponding in form with the Returns of Exports transmitted hence, in order that the difference might be known, and the causes thereof ascertained.

799. The Honorable the Governor in Council in reply was pleased to acquaint us that he approved our having accepted of the proposals abovementioned for the conveyance of Salt to Bengal, and sanctioned the terms accordingly.

From Mr. Secy. Gahagan, 12th, in Cons., 16th June 1810.

800. The Governor in Council approved also our suggestion for obtaining from Calcutta information of the actual Returns of Imports of Salt similar in form to the Export Returns transmitted hence for the purpose of ascertaining any difference that might arise, and acquainted us that the necessary communication would be made to Bengal, and we were subsequently informed that the Supreme Government had issued orders accordingly.

From Mr. Secy. Gahagan, 4th, in Cons., 16th August, 1810.

801. The Honorable the Governor in Council at the same time transmitted to us a copy of a letter and enclosure from the Secretary to Government at Calcutta, by which it appeared that particular stress was laid upon the rates to be paid for tonnage taken up at this Presidency not exceeding the permit price of 72 Rupees the 100 Bengal Maunds, the Exporter bearing all costs and charges.

802. This recommendation of the Board of Trade at Calcutta, it was remarked, militated against the acceptance of future proposals similar to those already sanctioned in the former part of the communication here recited, and it appeared to be founded on the expectation of certainty in the arrival of the Arab Vessels and on arrangements made for importation from Bombay.

803. As it appeared from the letter of the Secretary to Government at Calcutta transmitted to us by Government as abovementioned, that the Right Honorable the Governor General in Council had not seen sufficient reason for authorizing the Board of Trade at Fort William to carry to the debit of this Presidency "the amount of the expense which might be incurred on account

*NOTE.—Only one returned without a cargo, the Brig Margaret.

"of the demurrage of the Ships which were detained on the coast "and *some of which returned to that Presidency without cargoes;" and as the Honorable the Governor in Council had not thought it necessary to require from us any farther explanations on that subject, we conceived ourselves permitted to infer that the former explanations which we submitted were considered still as at the time to be satisfactory; we were fearful however, lest a total silence under the observations contained in the letter from the Board of Trade at Fort William, might bear an unfavorable imputation, and we were induced in consequence though reluctantly to offer a few words by way of replication.

To the Chief Secy. to Govt., 18th, in Cons., 18th June 1810.

804. The Ships we observed which experienced disappointment were the Shamabue, the Sir W. Burroughs, and the Brig Margaret, the former vessel arrived in Coringa Roads on the 7th February, the two latter on the 12th February. The Brig Margaret returned instantly to Bengal on finding that a cargo was not procurable at Coringa, the Shamabue and Sir W. Burroughs proceeded and obtained cargoes, the former at Nizampatam, the latter at Mootapilly, though certainly we remarked after considerable detention.

805. The cause of the disappointment experienced at Coringa, was we observed explained by us in our letter of the 1st March to have been owing to the disposal of an extraordinarily large quantity during a very short period preceding the arrival of the vessels; it was shewn that the sales in January

In Cons., 1st March 1810—See Paras. 5 to 8.

had amounted to 1134 garces, of which 753 garces had been sold to Native Freighters for exportation to Calcutta; and that of the quantity remaining on the 1st February (724 garces) the greatest part had been either actually sold or engaged to Lombadies within the 8th February the day following the arrival of the first vessel.

806. So extensive a sale as 1,800 garces at one place, during so short an interval, could not have been foreseen or expected, and when it was considered that little more than 250 garces would have completed the lading of all the three vessels, the disappointment which they experienced was as much a matter of surprize as of regret.

807. The Board of Trade we observed seemed to imply that timely intimation might have been given, which would have prevented this disappointment; they remarked that "although in virtue of the Reports from the Madras Government of the 27th October and 7th December particularizing the Ports where the ships might be sent for the receipt of cargo, and the quantities in Depôt at those Ports respectively, we on the 2nd January communicated the names of some of the Ships taken up; our expectances of others and the Ports to which we should chiefly dispatch them for cargoes, with a request that the necessary instructions might be issued to the several Collectors to expedite the loading of these ships, yet it is only on the 1st March that the Board of Revenue at that Presidency signify an apprehension that the execution of the measure, viz., that of furnishing cargoes to the Ships, may probably prove productive of disappointment and public loss."

808. We begged leave to observe that the arrival of the vessels on the Coast and the receipt of the Collector's Report of the extensive sale already mentioned was simultaneous, and preceded the receipt of the Board of Trade's communication of the 2nd January which did not reach us until the 21st February.

The letter from the Secretary to Government is dated 14th January, but was not received until the 21st February.

809. We farther begged permission to observe that in our letter of the 1st March we expressed no apprehension of difficulty in "furnishing cargoes to the Ships" as implied by the Board of Trade. There was we remarked abundance of Salt upon the Coast, though not at the port of Coringa; we spoke of the measure of consigning ships to the coast; and our remark was "that from circumstances attending the execution of that measure, we much feared that it might prove productive of public loss and disappointment;" we explained ourselves sufficiently on this head by stating that "if the vessels had been engaged for freight directly on account of Government, or if any condition had been entered into, that the vessels should proceed eventually to another Port, in case Salt should not be procurable at the first Port, or if any stipulation had been made with regard to demurrage, so as to have provided for their waiting a few days, in case a cargo should not be immediately procurable, it was not probable that any considerable disappointment or inconvenience would have been experienced."

810. We remarked that "in making these observations we were far from intending to reflect upon the mode in which the engagements under notice had been concluded." We lamented the disappointment at Coringa as a "contingency which could not have been foreseen, and was therefore not provided against;" we were never disposed to question what was so strongly insisted on by the Board of Trade, that the disappointment did not arise from any "default of theirs," but we could not give our assent to the conclusion thence drawn, that the consequences of the disappointment should be borne by this Government; if the disappointment were casual, which we hoped was sufficiently demonstrated by our letter of the 1st March, its consequences we conceived could in fairness be borne only by that Government for whose advantage or convenience the measure was undertaken.

811. With respect to the Helen which the Board of Trade remarked "was obliged to leave Vizagapatam without a cargo," we begged leave to explain that though she certainly left the Port of Vizagapatam with only part of her cargo, she completed her lading at the Ports of Poodemurkah and Cottapatam in the same District.

812. The injunctions contained in the despatch from Bengal transmitted to us by Government as before noticed against the engagement of any vessels upon the coast, except upon the general terms recently fixed for the exportation of Salt and permit, would we observed be attended to; though we remarked that the appropriation of the Sir W. Burroughs and Helen to the transport service was not known in Bengal when these orders were issued, and that the arrival of the Arab ships, which appeared to be so confidently expected, was before considered to be uncertain.

813. Immediately subsequent to the receipt of these orders, the ship Portsea, burthen about 13,000 maunds, was tendered to us upon the same terms as those upon which the Coromandel and some other vessels were lately engaged, as reported under date the 7th June, namely 75 Sicca Rupees per 100 Bengal maunds; the Salt to be delivered free of cost, and the charges only to be defrayed by the exporter.

814. Although we found ourselves under the necessity of rejecting this proposal, yet as we felt extremely anxious to promote the important object to which our attention had been so pointedly directed; we took upon ourselves to offer to the Commander the delivery of the cargo on credit, the amount to be deducted from the permit price of 72 Sicca Rupees in Bengal. The Commander, after a personal conference, consented to take a cargo in this manner on permit, provided the terms were raised to 75 Sicca Rupees to which we assented.

815. A copy of the correspondence was submitted to Government with our address under consideration for the purpose of being transmitted for the information of the Board of Trade at Fort William. In raising the permit price to 75 in Sicca Rupees, we remarked that we considered that it was not more than the price allowed to dhonies making a second voyage, and considering that the Portsea would carry at once a larger quantity than the largest dhonies in three or four voyages, it appeared to us that the rejection of that vessel for the consideration of the difference of the 3 Rupees, would be contrary to reason; if, however, any objection should be made at Fort William to the advanced rate allowed in this case, the three Rupees we observed might be deducted from the selling price of 20 Arcot Rupees for which this Government from any actual loss.

816. Under these circumstances, the Honorable the Governor in Council was pleased to approve the engagement into which we had entered with Captain Davidson, the Commander of the Portsea, and at the same time informed us that a copy of our address above recited had been forwarded to Fort William for the purpose of being laid before the Right Honorable the Governor General in Council.

817. On the 11th June last we had the honor to submit to Government copies of Registers of Permits issued by the Collectors of Vizagapatam, Rajahmundry and Nellore, for Salt exported to Bengal in the month of May.

To the Chief Secretary, 11th June 1810.

818. The quantity exported from Vizagapatam amounted to maunds 6,960, from Rajahmundry to maunds 3,000; and from Nellore to maunds 9,360, total maunds 19,380; which added to the

quantity reported under date the 14th May (maunds 2,58,198) made the total exportation to the date of the last returns maunds 2,77,578.

819. As we had been given to understand by the different Collectors that very little, if any, farther exportation of Salt would take place, by means of country craft, before the month of July, and as every one of the large ships engaged for conveying Salt to Bengal had been otherwise appropriated, it no longer, we observed, admitted of doubt that the supply within that month would fall considerably short of the quantity required, unless some of the Arab ships should arrive, of which we remarked there was then no prospect.

820. The Honorable the Governor in Council in reply was concerned to learn that so little probability existed of any further exportation of Salt on country craft taking place before the month of July, and as any deficiency would prove a source of great disappointment and public inconvenience to the Supreme Government, the Governor in Council relied on the unremitting exertions of the Collectors towards furnishing the full supply required.

821. In a letter to the Chief Secretary to Government, under date the 30th August last, we had the honor to submit copies for the information of the Honorable the Governor in Council of Registers of Permits issued by the Collectors of Nellore and Chingleput, for the exportation of Salt to Bengal in the month of July.

822. The quantity exported, was we observed as follows; from Nellore, Bengal maunds 30,720, from Chingleput, Bengal maunds 34,440, in addition to which Bengal maunds 6,000 were shipped at Negapatam on the Ship Charles, making a total of Bengal maunds 71,160, which added to the quantity reported under date the 12th June, Bengal maunds 3,25,578 made the total exportation to the date of the last returns Bengal maunds 3,96,738.

823. The Collector of Tanjore we observed, mistaking the Circular instructions of the Board of the 18th June, which in revocation of former orders, interdicted the Collectors from entering into engagements, "excepting upon the general terms of Permit," agreed with the Commander of the Charles for the freight of the Salt abovementioned *on account of the Company*, deliverable at the permit price; by this arrangement the Company was rendered responsible to the owners for the amount of the freight, in case of accident, and moreover lost the prime cost of the Salt (24 Rupees per garce) as paid by exporters on permit.

824. This error having been explained to Captain Dennison on his arrival at Madras, he, with great liberality, manifested no disposition to take advantage of it. He consented to take the Salt on permit, and paid its cost; a copy of the correspondence on this subject was submitted to Government with our address under consideration.

825. We deemed it proper to notice for the information of the Board of Trade at Calcutta that though the quantity of Salt shewn in the Register of the Collector of Chingleput was correct, the Permits delivered to the exporters would not be found to correspond therewith; the causes of this inconsistency would, we observed, be understood on perusing the extract from the letter addressed to the Collector noted in the margin, to which we begged leave to refer.

From Mr. Long, 18th, in Cons., 28th May.
From do., 9th, do., 18th June.
From do., 13th, do., 21st do.
To do., 21st, Diary do., 23th do.
From do., 30th June, Cons., 12th July.
To do., 13th, Diary Cons., 16th do.
To Nellore, Vizagapatam, Chingleput, 25th do., do., 28th June.
From Mr. Fraser, 23th, Cons., 5th July.
From Mr. Churchill, 28th July, Cons., 6th August.
From Mr. Hyde, 14th, Cons., 16th August.
To Mr. Fraser, 15th, do., 16th do.
To Mr. Churchill, 15th, do., 16th do.
To Mr. Long, 15th, do., 16th August.

826. It was with the greatest regret that we submitted at the same time to the Honorable the Governor in Council, copies of the correspondence referred to in the margin, respecting an extensive failure in the manufacture of Salt in the Rajahmundry District.

827. It would we remarked be in the recollection of the Honorable the Governor in Council that directions were given for prosecuting the manufacture in this District to the extent, if practicable, of 15,000 garces; the native tonnage belonging to Coringa was computed to be capable of exporting 6,000 garces, in one voyage, and it was expected that under the increased encouragement which had been afforded, a large proportion of this tonnage would be engaged in a second voyage in the months of January and February; we were concerned to observe however that the total quantity manufactured in this District amounted by estimate to the 30th June to no more than 5,350 garces, of which, after deducting the quantity sold and required to meet expected sales for Home and Inland consumption there remained for exportation no more than 3,143 garces. To add to this quantity as much as possible we had been assured by the Collector that no endeavours should be wanting on his part; but we apprehended that the utmost quantity for exportation would not exceed 3,500 or at farthest 4,000 garces.

NOTE.—The greater part if not the whole would have been shipped about the time of our address under consideration.

828. Had this unfortunate defalcation not occurred, there was we remarked every reason to expect that the demands of the Bengal Government would have been supplied to the full extent notwithstanding the disappointment occasioned by the appropriation of most of the freight vessels, and by the non-arrival of any of the Arab ships; in consequence however of this occurrence, it could not be expected that the total exports within the month of October would exceed ten lacs of maunds.

829. The only means which occurred to us of in some degree supplying the deficiency was by employing part of the Coringa tonnage in exporting Salt from the Nellore District where we remarked it would be perceived from the correspondence submitted with our address under notice that there was a great abundance; on this subject we had addressed the Collectors; we apprehended however that it would not be convenient for country vessels from the Northward to proceed to the Nellore District and thence to Bengal, at the period of our address under consideration, but we were not aware of any obstacle to the vessels returning from Bengal in December and January proceeding to the Nellore District for the second cargo, and we begged leave to suggest that this object should be recommended to the particular attention of the Board of Trade in Calcutta, with the view that the necessary communication might be made to the Agents to the ship owners and freighters at that place.

830. In three separate letters to the Chief Secretary to Government under date the 10th, 13th and 15th September, we had the honor to submit copies of the Registers of permits issued by the Collectors in Tanjore, Chingleput, Nellore and Rajahmundry for the exportation of Salt to Bengal in the month of August.

831. Excluding the 6,000 maunds before reported to have been shipped in the Charles, the quantity exported from Tanjore was we observed Bengal maunds 47,880, the quantity from Chingleput only Bengal maunds 1,200, from Nellore Bengal maunds 37,380, and from Rajahmundry Bengal maunds 4,20,266. Total Bengal maunds 5,06,726, which added to the quantity reported in our letter above recited of the 30th August Bengal maunds 3,96,738 made the total exportation to the date of the last returns Bengal maunds 9,03,464.

From Mr. Secy. Gahagan, in
Cons., 27th September 1810.
From Mr. Secy. Gahagan, in
Cons., 27th September 1810.

832. The orders of Government in reply to our address of the 30th August as well as to our several communications just mentioned were transmitted to us by the Secretary to Government in the Revenue Department under date the 19th September last.

833. The Honorable the Governor in Council was well pleased to observe the readiness with which the Commander of the ship Charles consented to forego the advantages held out to him by the engagements originally entered into with the Collector of Tanjore for the conveyance of 6,000 maunds of Salt to Calcutta, and his immediate compliance with the terms subsequently stated on our explanation of the misapprehension of instructions under which the Collector acted.

834. The Governor in Council we were informed would point out to the notice of the Supreme Government the inaccuracy in the particulars of the permits issued by the Collector of Chingleput for the month of July, and approved the orders issued to him on that occasion as well as the suggestions for the better regulation of the port at Covelong.

835. The Governor in Council was concerned to learn of the extensive failure in the manufacture of Salt at Rajahmundry; a failure it was remarked the more to be regretted from the confident expectations entertained of obtaining a large supply from that quarter. It was however satisfactory to observe that the circumstance was not attributable to the want of any exertions on the part of the local authorities; but arose from causes beyond the power of control.

836. The means which we had suggested for remedying the inconvenience likely to result from this unexpected deficiency, was we were informed in compliance with our suggestion, recommended to the particular consideration of the Salt Department at Calcutta.

837. As the total quantity of Salt exported up to the 31st August appeared from the latest returns to amount to Bengal maunds 9,03,464, the Governor, in Council still hoped that the farther exportations within the months of September and October would nearly answer the expected supply, and relied on every exertion being used to effect this object.

838. Under date the 11th October and 13th November last, we had the honor to submit to Government copies of further Registers of permits issued for the exportation of Salt to Bengal; namely from Vizagapatam in September 63,582 Bengal maunds, in October 9,000; from Masulipatam in August Bengal maunds 4,560, in September Bengal maunds 5,280; from Rajahmundry in September 40,090 Bengal maunds, from Nellore in September 2,760 Bengal maunds, and in October 8,880 Bengal maunds; total Bengal maunds 1,34,152 which added to the quantity before mentioned reported under date the 15th September Bengal maunds 9,03,464 made the total exportation to the date of the last returns Bengal maunds 10,37,616.

NOTE.—The exportation of Salt from Masulipatam not having been hitherto usual, it did not occur to the Collector to furnish returns until they were called for by us on a reference to his monthly accounts.

839. Under date the 30th October last, the Honorable the Governor in Council was pleased to transmit for our information copies of papers received from the Secretary to Government in Bengal regarding the failure on the part of the owners of the Arab ships in the performance of their engagements for the conveyance of coast salt to Calcutta, and on the subject of the Anna, Captain J. Scott respecting the charge for which some mistake appeared to have arisen.

840. We were informed that it would be satisfactory to the Governor in Council to know whether the disappointment experienced from the prohibition to the sailing of the Arab ships from Muscat could by any means be remedied in the early part of the ensuing year; and with regard to the mistake relative to the cost of the Salt exported on the Anna, the Governor in Council desired that it might be rectified.

841. In reply to this letter we addressed the Chief Secretary to Government under date the 20th December; we observed that in noticing the defalcation which had occurred in the exportation of Salt from the port of Coringa, in addition to the disappointment above adverted to, we in our letter before noticed to the Chief Secretary to Government dated the 30th August, suggested (as the only means which occurred to us of conducting towards the supply of the deficiency) that the vessels returning from Bengal in December and January should be consigned to the ports in the Nellore District for a second cargo; we recommended that the attention of the authorities on the Salt Department in Calcutta should be particularly directed to this object, and we were informed in reply that our suggestion would be complied with. For the sake of reference, an extract from the correspondence on the subject was submitted by us in our letter here recited.

842. With what success this suggestion has been attended, we had not we observed the means of ascertaining; nor did any other means of supplying the deficiency occur to us unless it were the consignment of European tonnage for the express purpose of importing salt from the coast, a measure which we remarked it was probable, that nothing but an extreme urgency of demand would render advisable.

843. The total quantity of salt remaining in the Nellore District on the 30th November, amounted we observed to 8,768 garces; at Kistnapatam the quantity remaining was 888 garces; at Iskapilly 788 garces; at Jawaldinna 471 garces; at Toomalapentah 860 garces; at Bunganapully 1,574 garces; the means of exportation at the two last mentioned ports were not we remarked so commodious for vessels of size, as at the other ports abovementioned.

844. At the Port of Covelong in the Zillah of Chingleput, the quantity of Salt remaining on the 30th November amounted we observed to 824 garces.

845. With regard to the communication from Bengal respecting an error of the Accountant General at this Presidency in debiting the Supreme Government with the cost and charges of a cargo of Salt exported from Covelong on the ship Anna, we begged leave to observe that this proceeding must have originated altogether in mistake; the only sums to be debited to the Salt Department in Calcutta consisted we observed of the value, at the fixed export price, of such cargoes as were exported free of cost on vessels engaged in Bengal on account of Government, the cargo expected on the Anna was we remarked exported on permit and its value paid for in full; it was consequently a transaction which required no adjustment of account between the two Presidencies; and we transmitted with our letter under consideration extract from a letter to the Collector of Chingleput, dated the 19th July last, which we observed shewed that this point had been sufficiently explained by us.

To Mr. Hyde, dated 19th, in
Diary Cons., 23rd July 1810.

846. With respect to the rectification of the mistake above directed, we apprehended that this end would be fully answered by furnishing the Accountant General with a transcript of this explanation.

From Mr. Gahagan, dated 29th December, in Cons., 14th January 1811.

847. The Honorable the Governor in Council in reply was pleased to acquaint us that the information communicated in the address above noticed respecting the quantity of Salt on hand in the several sea port Districts was very satisfactory to the Governor in Council.

848. The Honorable the Governor in Council was at the same time pleased to transmit to us extract of a letter from the Secretary to Government at Calcutta, by which we learned that the suggestion to which we alluded in our letter before recited had received the particular attention of the Salt Department at Calcutta, but whether the owners of the vessels had complied with it in making their return voyages as directed to the ports in Nellore, remained it was observed to be ascertained by the reports to be received from the Collector of that District.

849. The explanation which we had furnished respecting the cost and charges of the cargo of salt laden on the ship Anna, would we were informed be communicated to the Accountant General, with directions to rectify the mistake which appeared to have occurred in that instance.

850. In a letter from the Secretary to Government in the Revenue Department, under date the 9th ultimo, the Honorable the Governor in Council was pleased to transmit for our information copy of a letter and its enclosures from the Secretary to Government at Calcutta respecting the measures which the Right Honorable the Governor General in Council had deemed it expedient to adopt for the delivery of a certain quantity of Salt from this coast by contract at Calcutta, and desired that particular attention might be given by the several Collectors in whose Districts the vessels might arrive to facilitate the supply of cargoes.

851. The Governor in Council farther directed that we would state our opinion upon the means most expedient to be adopted with reference to the suggestion adverted to in the 2nd paragraph of Mr. Secretary Tucker's letter for extending the supply of Salt in the ensuing year.

To the Chief Secretary to Government, in Cons., 21st January 1811.

852. In obedience to these directions we addressed Government under date the 21st ultimo.

853. It appeared we observed from the paper transmitted in the letter above noticed that a supply of 3,50,000 maunds of coast Salt was urgently required to meet the ensuing March and May sales; that the Board of Trade at Calcutta confidently expected an importation within the month of February of 1,50,000 maunds by means of the native craft, and that in part of the remaining 2,00,000 maunds, a proposal had been received and accepted from Mr. Robert Campbell and others for a supply to the extent of 1,54,000 maunds.

From Mr. Fraser, dated 15th, in Cons., 21st January.
From Mr. Spitteswoode, dated 5th, in Cons., 17th January.
Nellore ... 700
Ganjam ... 345

854. It would, we observed, be satisfactory to the Honorable the Governor in Council to learn from the letters noted in the margin, submitted with our address under notice, that sales for exportation had been recently made in the Nellore and Ganjam Districts to the extent of 1,545 garces, or Bengal maunds 1,25,400.

855. Although no copy of the proposal or agreement above adverted to appeared to have accompanied the despatch from the Supreme Government, the letter from the Board of Trade we remarked mentioned Nellore and Ganjam as the Districts whence the proposers expected to derive the supply of Salt required. In the former District as was we observed sufficiently known, the store of

salt was ample in the latter, the remaining quantity available for exportation could not we observed be considerable; at the utmost not more than three or four hundred garce.

856. The proposers, it appeared were to receive the salt free of cost whether they were to defray the charges of shipping or otherwise was not we observed expressly stated; but as the regulated price (24 Arcot Rupees per garce) comprehended all charges, and as a deduction at this rate was proposed to be made from the permit price payable to the importers we presumed that the charges in question were to be defrayed by the Collectors on the coast. The deduction from the payments to the importers we concluded would be made not according to the quantity actually imported, but according to the quantity shipped, since it was stated that the only deviation from the ordinary terms in favor of the proposers related to the mode and "time of payment" which would not we observed be the case if the sea risk and wastage were to be borne by the Bengal Government; at all events this Government would we remarked of course receive credit for the quantity shipped, agreeably to the receipt of the shippers.

857. We begged leave on this occasion respectfully to submit to the Honorable the Governor in Council that as the charges which attended the manufacture, the care, and exportation of salt, involve an actual disbursement little inferior to the amount of the export price, it would in our opinion be desirable that the measure of delivering salt to exporters free of cost and charges should not continue to be resorted to, excepting in very particular cases; whatever slight advantage might arise to the exporters by being exempted from the risk of sending money we apprehended that it was apprehended that it was obtained at the expense of at least an equal disadvantage to the Districts whence the exportation took place, besides being productive of some trouble and inconvenience.

858. Upon the reference which had been made to us for our sentiments with respect to any measures which it might be practicable to adopt for extending the supply of salt to Bengal in the present year, we begged permission to observe that the provision of an ample stock for exportation seemed to be almost the only measure the adoption of which depended upon this Government; the deficiency in the exports during the last year was we observed known to have been principally owing to a failure in the manufacture at the pans in the neighbourhood of Coringa; and we begged leave to state that every possible exertion should be used to prevent the recurrence of such a disappointment; orders we observed had been already issued for prosecuting the manufacture, to the utmost possible extent at the pans whence exportation usually takes place.

859. It appeared we observed to be an object with the Board of Trade at Calcutta to obtain a portion of the supply required for the year 1811 in time for the July sale. This we apprehended could not be effected by means of the native craft; it must we conceived depend upon importation by means of either European or Arab vessels at least exceeding the ordinary description of native craft whether any encouragement should be given for the attainment of this object beyond that which was afforded by the liberal rate at which the permit price had been regulated would we thought probably depend upon the degree of urgency attending the demand.

860. It might we remarked possibly tend to the furtherance of the object in view if an advertisement were published notifying that during any period of the season vessels might be supplied with cargoes of salt at the different ports in the Districts of Tanjore, South Arcot, Chingleput and Nellore. Possibly an advertisement of this sort, if transmitted to Bombay, might we observed be the cause of occasionally inducing vessels to touch at some one of those ports on their way to Calcutta. The stock of salt for exportation in the Districts north of Nellore,

should we remarked in our opinion be reserved as much as possible, if not exclusively, for the supply of the native tonnage.

861. Previously to concluding our address under notice we begged leave to submit that the Board of Trade in Calcutta should be requested to furnish a complete statement of cargoes delivered in the year 1810, compared with the Registers of permits which had been furnished from our office.

862. It appeared from an abstract account inserted in the letter of the Board of Trade that the importations to the date of that letter (13th December) had not been more than 9,75,088; the exportations according to the Registers of permits amounted we remarked to 10,59,616. It was probable however we observed that some few cargoes might not have arrived at the period of the writing of the letter abovementioned.

863. In reply to the foregoing address the Honorable the Governor in Council was pleased to express his satisfaction that the exportation of salt from the Districts of Ganjam and Nellore within the month of January had amounted to so considerable a quantity as Bengal maunds 1,25,400 which with expected exportations in the ensuing month, in addition to the quantity engaged to be delivered at Calcutta by Mr. Campbell and the other contractors, would it was presumed prove fully sufficient to meet the demand of 3,50,000 maunds required by the Supreme Government for the March and May sales.

864. The Governor in Council we were informed had submitted to the Right Honorable the Governor General in Council the points adverted to in the 5th and 6th paragraphs of letter, before recited and with respect to the measures to be adopted for securing the exportation of a portion of the supply of 1811 in time for the July sale the Governor in Council was pleased to observe that although in our opinion, it could not be effected by means of the ordinary native craft, it was highly desirable that the Collectors should be impressed with the urgency of the demand on the part of the Supreme Government and endeavour, by every exertion, to induce vessels of all descriptions to engage in the conveyance of the stock which might be provided, within the time required.

865. The Governor in Council approved the publication of an advertisement, as suggested by us and desired that a copy might be furnished to the office of the Secretary to Government in the Revenue Department in order that it might be transmitted to Bombay and Ceylon for publication at those Presidencies.

866. The Governor in Council we were informed had requested that the Board of Trade at Calcutta might be instructed to furnish the statement which we had alluded to in the 10th paragraph of our letter before detailed.

STAMP DUTIES.

867. In our general report of the 5th October 1808 we noticed the establishment of Stamp duties by two Regulations then recently passed by Government.

868. Under date the 22nd July 1809 the Honorable the Governor in Council was pleased to transmit to us for our information a correspondence with the Superintendent of Stamps regarding the rules for conducting that Department and we were at the same time directed to consider that officer as placed immediately under our orders.

869. In a letter to the Chief Secretary to Government under date the 28th May last we had the honor to submit for the consideration of the Honorable the Governor in Council the letter from the Superintendent noted in the margin in which he represented that the demand for Stamp paper was such as to render it necessary either that the number of assistants in the Stamp Office should be increased or that Section 14 Regulation VIII, 1808 which requires the signature of the paper by the Superintendent or other authorized persons should be rescinded. He at the same time submitted the expediency of dispensing with the issue of Stamp Rowannahs for goods not exceeding ten Rupees in value, and of substituting in their stead Rowannahs or certificates bearing only official seal and signature of the Collectors.

870. Concurring in the opinion of the Superintendent to the revision of Section 14 as well as of that part of the Regulation regarding Rowannah papers for goods under ten Rupees value, we had desired the Superintendent to submit the draft of a Regulation for this purpose which he submitted accordingly, but as we had since been given to understand that the signature was found to be a necessary check at the other Presidency, we stated that we had foregone our first intention, and we recommended in lieu thereof that farther assistance should be furnished to the Superintendent.

871. The object, we observed, might be obtained without difficulty or expere by nominating two or more of the assistants attached to other public offices to give their attendance a certain time daily at the office of the Superintendent which attendance we remarked might be afforded by them without interfering with their other avocations.

872. With regard to the dispensing with the issue of Stamp Rowannahs for goods under ten Rupees value we stated that if Government saw no objection to the measure the draft of a Regulation for that purpose would be submitted through the regular channel.

873. The Honorable the Governor in Council in reply was pleased, in compliance with our recommendation, to appoint three additional Assistants for the purpose of enabling the Superintendent of Stamps to have in readiness a sufficient supply of Stamp paper to enable him to meet the demand which was made for it.

874. The gentlemen who had been appointed to this duty were Messrs. Whesh, St. John Thackeray and Stokes; who, it was observed, would be required to give their attendance at the office a certain time daily as suggested by us and in consideration of which the Governor in Council was pleased to authorize their receiving an allowance of fifteen Star Pagodas per mensem each.

875. The Governor in Council saw no objection to our preparing and submitting through the proper channel the draft of a Regulation for dispensing with the issue of Stamp Rowannahs for goods under ten Rupees value; until however such Regulation should be passed Section 3 Regulation VIII. A. D. 1808, it was remarked, must of course be considered to be in full force.

876. Under date the 7th June last we had the honor to submit for the information of the Honorable the Governor in Council two letters from the Superintendent of Stamps with their enclosures.

877. We remarked that the quarterly statements transmitted by the Superintendent differed in some respects from the form proposed by Mr. Peile in his letter to Government under date

the 15th July 1809 and that the periods of its transmission had also been altered the form however of the account, as well as the dates proposed for its preparation appear to us to be unobjectionable.

878. The papers issued from the Stamp office from the period of its institution until the 31st January 1810 amounted, we observed, to Rolls 9,53,673, value Rupees 6,23,011; the total sales to Rolls 1,92,157, value Rupees 69,190 annas 6 of which sum Rupees 68,215 or Pagodas 19,490 9 fanams 29 cash was the amount of the actual receipts; the balance remaining in the hands of the Collectors, &c., on the 31st January last 1810 was Rolls 7,61,516 value Rupees 5,53,820 annas 10.

NOTE.—The difference between the amount of sales and receipts consisted we observed of the value of papers, issued on account of Paupers.

879. From the restraint under which the supply laboured, arising chiefly from the issues having commenced before any stock had been prepared, and from the delays and difficulties attending the introduction of a new system the sale of Stamp paper did not we remarked become general until within the last three months of the period before specified; the amount realized had we observed consequently been limited.

880. The charges during this period were we remarked extremely heavy, amounting on the whole, exclusive of the Superintendent's commission to Pagodas 7,440-5-6, which deducted from the amount of the actual receipts Pagodas 19,490-9-29; left the net receipt Pagodas 12,050-4-23; but when it was considered that in addition to the 10 per cent. allowed to the Collectors these charges included the cost of the paper, the expense of the Superintendent's establishment for a considerable time previous to the issue of any paper and also that of the furniture, &c., of the Superintendent's office, they would not, we observed perhaps appear excessive.

881. We remarked that the Regulation prescribed that should any paper be damaged after reaching the Collector's, they should be responsible for the value, we concurred however in opinion with the Superintendent that this rule could never be meant to apply to a case like that which had lately occurred at Vizagapatam, of a large quantity of paper rendered useless by an inundation, we had therefore authorized the Superintendent to write off the value of this paper as well as of the other damaged and deficient papers specified in the account submitted.

882. On a former occasion a reference had been made to us by the Superintendent regarding the principle upon which his commission of 2 per cent. should be drawn, a copy of the reply to that reference we submitted with our address under notice for the information of Government. Mr. Peile however had again called our attention to this subject in order to obtain a modification of our former decision and as it appeared that the Superintendent of Stamps in Calcutta was allowed commission upon the gross sales we should we observed be unwilling that the advantage of the same principle of calculation should be withheld from Mr. Peile.

883. By a letter from the Secretary to Government in the Revenue Department under date the 20th June we were informed that the alteration in the form of the quarterly statements to be transmitted by the Superintendent of Stamps being an improvement on the one originally proposed to be adopted was approved by the Governor in Council. It was deemed advisable however that no alteration should be admitted in the period of their transmission, the quarters ending in September, December, March and June being the most convenient, as this it was observed would keep the collections of one Fusly distinct from the other.

From the Secretary to Govt., in Cons., 25th June 1810.

From Mr. Peile, dated 14th, in Cons., 13th September 1810.

To Mr. Peile, dated 24th, in Diary Cons., 25th March 1810.

884. The charge incurred from the period of the institution of the Stamp Office to the 31st January 1810 though considerable in no portion to the receipts arising from the sale of the paper, were considered to be satisfactorily accounted for; and the Governor in Council was pleased to sanction the amount, being Star Pagodas 7,440-5-6, exclusive of the Superintendent's commission.

885. The Governor in Council admitted our construction of the Regulation regarding the extent of responsibility to which Collectors might be held liable for the value of the paper they received; and sanctioned our having authorized the value of the quantity destroyed by the inundation at Vizagapatam to be written off, as well as of the other damaged and deficient papers as stated in the accounts of the Superintendent.

886. With regard to the amount of commission to be drawn by the Superintendent, the Honorable the Governor in Council was pleased to acquaint us that it was the original intention of Government to allow him a Commission of two per cent. on the gross sales, although it was not particularly specified; the Governor in Council accordingly directed that the commission of the Superintendent should be allowed at the abovementioned rate in future, as well as in arrear from the institution of the office.

887. Under date the 27th August last, we submitted for the consideration of the Honorable the Governor in Council, a further letter from the Superintendent of Stamps, soliciting remuneration on account of the small amount of his commission on the Revenue from Stamp duties during the official year then past.

888. At the period of the institution of the Stamp Office, the annual Revenue from Stamp duties had been estimated at one lac of Pagodas; the commission upon which at 2 per cent. would, we remarked, give to the Superintendent an income of 2,000 Pagodas per annum.

889. It appeared however that his commission on the receipts to the end of the last official year amounted to Pagodas 729 only; it appeared moreover from the report and accounts noted in the margin which we had the honor to submit with our address under consideration that though the receipts during the last quarter of that year, or from 1st February to 30th April 1810 had improved considerably, they amounted to no more than Pagodas 17,080, which we observed gave for an entire year Pagodas 68,320, and which we remarked was the amount estimated for the official year 1810-11; the commission on this sum at 2 per cent. would, we observed, be Pagodas 1,366.

890. That the Revenue from stamp duties might hereafter rise to the estimate of one lac of Pagodas we considered to be not improbable; if therefore his claim to indemnification on account of his reduced income during the first year, should be deemed admissible, we recommended that the deficiency should be made good to him, rather than that the rate of commission should be increased permanently to 4 per cent. as Mr. Peile had proposed.

891. In the same event of the claim being deemed admissible, we further recommended that if the commission should hereafter produce more than 2,000 Pagodas per annum while Mr. Peile might hold the office, a deduction should be made from the surplus to the extent of the indemnification which might be granted.

892. We were informed in reply, that the Honorable the Governor in Council was well pleased to observe from the reports submitted by us that the exertions of the Superintendent of Stamps for improving this branch of the revenue during the period it had been placed under the manage-

From the Chief Secretary to Government, dated 9th, in Cons., 17th September 1810.

ment of Mr. Peile had been attended with such advantage; and that the actual receipts for the last quarter had exceeded those in the four preceding months in the sum of Star Pagodas 1,692-1-5. The further increase expected to be derived from this source was also satisfactory to the Governor in Council.

893. Although the remuneration which it was estimated the Superintendent would receive might not hitherto have been fully adequate to the services of that officer, from particular circumstances attending the introduction of the establishment of the Stamp Office, yet as there was reason to believe from the considerable quantity already issued and from the increasing demand for Stamp as reported by the Superintendent that the revenue would be sufficiently productive, the Governor in Council considered it to be preferable to leave the Superintendent to the full extent of ultimate compensation than by a deviation from the principle of remuneration already established to authorize any anticipation of reward.

894. Under this circumstance, we were informed that the Governor in Council did not consider it advisable to admit the increased rate of commission proposed by the Superintendent; nor the recommendation we had submitted in favor of his claim to indemnification for the amount of deficiency between the actual and estimated receipt of commission.

895. In a further letter to the Chief Secretary to Government, under date the 8th November, we had the honor to submit for the information of Government a subsequent report from the Superintendent of Stamps on the produce of the Stamp duties during the quarter commencing on the 1st May and terminating on the 31st July last.

896. Referring for particular information to the several statements accompanying Mr. Peile's report, we had only we observed to express our satisfaction that the Revenue from Stamps continued to improve.

897. The sales during the quarter under consideration, had we remarked, produced Pagodas 20,119-42-2; the charges amounted to Pagodas 3,860-29-3 only, and the net Revenue we observed was consequently Pagodas 16,259-12-79, being an increase on that of the former quarter to the amount of Pagodas 3,492-7-63.

898. The Governor in Council in reply was well pleased to observe that the prospects held out by the Superintendent of Stamps in his Report dated 11th August last of an increase in the produce of the Stamp duties had been so satisfactorily realized during the quarter which terminated on the 31st July to yield an excess on that of the preceding quarter to the amount of Star Pagodas 3,492-7.

899. It was also satisfactory to the Governor in Council to observe that the charges for the same period were below those of the former quarter in the sum of Star Pagodas 454-0-74, and the Governor in Council trusted that the Superintendent in his next Report would be able to state the further improvement of this branch of the Revenue.

TOBACCO MONOPOLY.

900. Under date the 22nd March last, we had the honor to submit for the information of the Right Honorable the Governor General in Council duplicate of the Draft of a Regulation which we then lately transmitted to the Sudder Adaulut, entitled "A Regulation for regulating the Revenue derivable from the Monopoly or exclusive sale of Tobacco in the Provinces of Malabar and Canara."

901. An intention had been entertained of extending the monopoly to the Province of Coimbatore; but this intention was relinquished for a time at least in consequence of a Report from the Collector which we had the honor to enclose in our address under consideration.

902. Though Mr. Garrow recommended that the establishment of a monopoly affecting the internal consumption of tobacco in Coimbatore should be postponed, he had submitted a plan for the establishment of what he termed an "export monopoly," by which it was proposed that the sale of tobacco for exportation be reserved to Government; in other words, that the supplies of tobacco required to meet the demands of other countries should be purchased by the Collector, and all exportation prohibited, excepting by the Collector on account of Government.

903. The principal objects of this plan appeared to be:—1st, that the extent of the demand for exportation being better ascertained, the cultivation might be regulated in proportion to the demand; and the inhabitants saved against the loss and inconvenience which they had before experienced by pursuing this species of cultivation to an extent; 2ndly, the supplies of tobacco required for the monopoly in Malabar might be provided by Indents at the Depôts of the Collector of Coimbatore, in preference to there provided, as at present, by contract; and 3rdly, that some advantage would result to the revenue of Coimbatore by the establishment of the export monopoly, to the extent of the difference between the price which the tobacco is purchased, and that at which it is sold for the supply of other countries.

904. The last of these objects would, we conceived, probably be realized; the two first, however, demanded a few observations.

905. We observed that the check which was given to the export trade in tobacco from Coimbatore, in consequence of the restrictions on the importation of that article into Malabar and Mysore, it was certain had been sensibly felt by the cultivators in Coimbatore; they had and themselves possessed of a superabundant produce which they were unable to dispose of; its effect must, however, we imagined, have been produced in a great degree by the sudden and unforeseen operation of its causes; we did not consider it to be probable that if the restriction upon the demand had been foreseen, the supply would have been rendered excessive, and consequently that it was not likely that the same inconvenience would be again experienced, even though the plan proposed by the Collector should not be carried into effect.

906. The object of furnishing from the depôts of Coimbatore the supply of tobacco required for the consumption of Malabar, was certainly, we remarked very desirable; it must we conceive be a more convenient and less expensive mode of supply than by contract. We conceived the same time that it was a mode of supply which might be established independently of the an export monopoly under consideration.

907. Upon this point, we intimated our intention of addressing the Collectors of Coimbatore and Malabar respectively; as also the Collector of Canara with the view of extending a similar mode of supply to that District; the system of contract which had prevailed in Canara we stated had been the subject of a correspondence with the Collector, upon which we might probably have occasion hereafter to enlarge; but with regard to Malabar, it was not until lately within our knowledge that the system of supply by contract extended to that District.

908. From the observations here made regarding the plan of export monopoly proposed by Mr. Garrow, it would we observed be perceived that we did not consider its establishment to be affected essentially with the success of the internal monopoly in Malabar and Canara: this last

monopoly we were persuaded would be sufficiently fortified by the Regulation which we had the honor to submit with our address under consideration; the other we considered to be altogether a separate measure, which, if judged advisable, might be hereafter provided for by a separate Regulation; we had not provided for it on the present occasion because our opinions with respect to it were not fully decided, because, (if they had decided) we considered the draft submitted by Mr. Garrow to be susceptible of much improvement, of being rendered more concise, clear and applicable, and lastly, because we considered the early enactment of the Regulation for Malabar and Canara to be an object of much importance.

909. Upon this Regulation we had very few observations to offer; its general provisions were formed on the outline of Regulation I., A. D. 1805, for the establishment of the Salt monopoly, and we conceived would be found unexceptionable.

910. The penalty against illicit cultivation, import, sale, &c., we observed, was besides confiscation; a fine to be imposed at the discretion of the Magistrate, in a sum not exceeding three times the amount value of the commodity at the Government monopoly price; the Collectors had proposed that the fine should be "not less" than the amount value of the commodity at the monopoly price; this left it in the power of the Magistrate to increase the fine to an unlimited extent, we thought it best to fix the highest amount of the fine, and leave to the Magistrate the power of mitigation.

911. Section 9, against gang smuggling, and clause 2nd, Section 13 for the more effectual prevention of fraud on the part of the public servants we considered to be very necessary; with respect to the extent of the punishment, we had made an alteration similar in principle to that above noticed, by providing that its duration should not exceed three years, instead of being "not less" than three years as proposed by the Collectors.

912. In clause 4th, Section 10, the penalty of a breach of rules on the part of the retailers of tobacco was left to be determined by the Collectors with the concurrence of the retailers. Mr. Warden proposed a fine of "not less than one hundred Star Pagodas," but Mr. Read observed that the whole property of few of these people (who are generally bazaarmen, and petty dealers) would be equivalent to so large a fine; Mr. Read proposed a fine of 12 Rupees, we conceived that it would be better to leave the amount of the fine to be determined in the manner which we proposed, and to which we were not aware of any legal objection.

913. The only remaining part of the Regulation which we thought it necessary to point out to the attention of Government were the clauses of Section 2, for restraining the cultivation of tobacco in Malabar and Canara.

914. These clauses we remarked were not contained in the draft submitted by the Collector of Malabar, nor was it in our knowledge that any tobacco was cultivated in that province. In Canara also, the cultivation we observed was confined to one Talook (Bekul) and though it had increased of late years, its produce, it was supposed did not exceed 225 candies of 560 lbs. each.

915. In concurrence with the sentiments of Mr. Read, it had been our intention to have provided an express prohibition against the cultivation of tobacco, excepting in the Bekul Talook, and to have limited the cultivation in this Talook to the average annual quantity cultivated during the five years preceding the Fusly 1219. On further consideration, however, we adopted the opinion that licenses alone would operate as a sufficient restriction.

916. We were the more induced to follow this course from an unwillingness to introduce into the Regulation any provision which might have the appearance of being oppressive, and

thence occasion impediments to its enactment; we observed however that if hereafter it should be found expedient to establish farther restraints, and even to prohibit the cultivation altogether, it was our opinion that there would be nothing oppressive in the measure; it would we observed be at least justified by the practice of almost every country in Europe where the cultivation of tobacco is prohibited not because the soil is unfavorable to its growth, but because it had become a principal subject of taxation; and to collect a tax from every different farm where the plant might happen to be cultivated, it had been supposed would be more difficult than to levy one upon its importation at the Custom House.

917. Having made the few observations which we had to offer concerning the Regulation of which the draft accompanied our address under consideration, we begged leave only farther respectfully to express a hope that as its preparation had been delayed much longer than we could have wished, it might, if found unobjectionable, be enacted at as early a period as possible.

918. The reply of Government to our address above recd., was communicated to us by the Secretary to Government in the Revenue Department, under date the 7th July.

919. The Governor in Council having subsequently received through the medium of the Court of Sudder Adaulut a similar draft of a Regulation transmitted by us to that Court with the proceedings of the Court thereupon, was pleased to transmit the same for our opinion, with reference to the alterations and amendments suggested by the Court; and at the same time the draft proposed by the Court to be adopted in conformity with the opinions stated in their proceedings was forwarded to us.

920. The alterations suggested were not, it was observed of material importance, and did not in any degree affect the object proposed to be attained: the Governor in Council however called our attention to that part of the proceedings of the Court regarding the specification of the quantity permitted to be cultivated, and in the reasons for being more explicit on this point, the Governor in Council was pleased to express his entire concurrence.

921. In reply to the orders of Government abovementioned, under date the 23rd August, we observed that the only part of the original draft which had not been modified by the Sudder Adaulut in conformity with their proceedings were the clauses of Section 2 relative to the restrictive licenses for the cultivation of tobacco.

922. The Sudder Adaulut we remarked, objected to these clauses that they were defective in precision with regard to certain points; these objections we endeavoured to obviate.

923. The alterations which had been made in the Regulation by the Sudder Adaulut were alterations of form rather than subsistence, but they do however we remarked conduce to the improvement of the Regulation as regarded correctness and judicial precision.

924. The Honorable the Governor in Council was pleased in reply to acquaint us that the additions proposed by us for obviating the objections stated by the Sudder Adaulut respecting the clause for regulating the quantity of tobacco to be cultivated under licenses to be issued for the monopoly of that article in Malabar and Canara were approved and adopted by the Governor in Council.

925. The Governor in Council was accordingly pleased to resolve that the Regulation should be passed, so soon as it should have received the approbation of the Right Honorable the Governor General in Council.

926. Under the impression of the sentiments contained in our address to Government of the 22nd March before recited we soon after the despatch of that report, addressed a letter to Mr. Garrow of which we submitted a copy to Government in a letter to the Chief Secretary under date 20th July, as it was connected with an original letter from that gentleman then recently received, which we at the same time transmitted for the information of the Honorable the Governor in Council.

To the Chief Secretary to Government, 26th, in Cons., 26th July 1810.
To Mr. Garrow, 19th, in Diary Cons., 23rd April 1810.
From Mr Garrow, 18th June, in Cons., 2nd July.

927. To this letter from Mr. Garrow an answer was prepared, which, however, on consideration appeared to us to involve points of sufficient importance to require a previous reference to Government, instead of being subsequently reported for their approval as had been intended. To save time and useless repetition, a copy of the proposed answer was submitted in our letter under notice and we intimated our intention of dispatching it if it should be deemed unobjectionable.

Copy of a proposed letter to Mr. Garrow, 23rd, in Cons., 26th July 1810.

928. The object of the Collector, we observed, was to establish an exclusive sale in Coimbatore without delay, as in Malabar and Canara. He had ascertained that the whole stock of tobacco in the province might be purchased without incurring any risk of loss, for that after providing for the supply of Malabar, little more would remain than sufficient to meet the demand for home consumption.

929. That the possession of the entire stock would be very advantageous as affording the most effectual preventive of illicit trade with Malabar appeared to us to be unquestionable; that it would enable the Collector, at the same time, to furnish exclusively the supply for Home consumption, appeared also to be a reasonable conclusion, while the very moderate principle upon which it was proposed to establish the exclusive sale, in the first instance, namely, by an advance of not more than the duty levied at the Chokey Town, seemed to us to render the measure, as little likely to be oppressive on the people, as from its generality it was likely to be greatly advantageous to the revenues.

930. Regarding the purchase of the quantity required to meet the demand for Malabar there could we conceived be no question; with regard to the purchase of the residue, the only doubt we observed was that which might arise from the circumstance of an exclusive sale in Coimbatore not having as yet been provided for by a Regulation; but we did not imagine that if the measure were viewed in its just light, the immediate want of a Regulation would be considered as an insuperable objection; if no law, we remarked, existed to prevent an individual from speculating in the purchase of a particular commodity for the purpose of commanding the market, a similar speculation on the part of Government could not we presumed be deemed illegal.

931. That a Regulation would be essential to uphold the exclusive sale, after it should have been established, we observed indisputable, but under the instructions to the Collector (contained in the proposed letter) before alluded to, we did not suppose that its preparation or enactment would be attended with any difficulty or delay.

932. The Honorable the Governor in Council in reply approved our having referred for the previous consideration of the Government, our proposed instructions to the Collector of Coimbatore regarding so important an object as that of establishing an exclusive sale of tobacco in that province lead of subsequently reporting the matter for the form of approval.

From Mr. Secy. Gabagan, 4th Augt. in Cons., 23rd Augt. 1810.

933. The Governor in Council we were informed had attentively considered the sentiments expressed by us in support of the establishment of an exclusive sale without the necessity of

previously providing for its introduction by the enactment of a Regulation of the Government, but the Governor in Council could not concur in the arguments adduced in support of our opinion upon this point.

934. The measure proposed it was observed was in fact one of taxation, and as such should, in the first instance, be declared legal by the promulgation of a law as prescribed by Section 2, Regulation I. A.D. 1802; an exclusive sale therefore on the part of Government without some Regulation legalizing the monopoly and upholding its provisions by attaching penalties to a breach of them, would, it was remarked in reality be nugatory. The right of individuals to participate in the trade could not with justice be disputed where no Regulation existed to the contrary; and there could be no doubt but that the Courts would support them in the exercise of this right.

935. With regard to our observation that "if no law exist to prevent an individual from speculating in the purchase of a commodity for the purpose of commanding the market, a similar speculation on the part of Government cannot, it is presumed, be deemed illegal;" we were informed that, in the opinion of the Governor in Council, the cases were entirely dissimilar, the former it was remarked implied competition, and the individual could only command the market to a certain extent, the latter virtually prevented any competition whatever, and operated to the entire exclusion of the individual, and consequently affected his rights, which could only be done properly by the passing of a law.

936. Under these considerations the Governor in Council deemed it to be proper to direct that the orders proposed to be issued to the Collector of Coimbatore should be withheld, and that we should in the meantime prepare and submit a draft of a Regulation for extending the monopoly about to be introduced in Malabar and Canara to the Province of Coimbatore.

937. In pursuance of orders conveyed in the letter from Government above recited, the Collector in Coimbatore was directed to prepare the draft of a Regulation for extending to that Province the monopoly of Tobacco established in Malabar and Canara upon the principle adverted to in the 11th and 12th paragraphs of the proposed letter to the Collector, of which a copy was submitted to Government under date the 26th July.

To the Chief Secretary to Government, 10th, in Diary Cons., 13th September 1810.

938. The Collector's letter in reply accompanied with the proposed draft of a Regulation was submitted by us for the information of the Honorable the Governor in Council under date the 10th September last with the exception of a few verbal alterations, the Collector considered the entire Regulation for Malabar and Canara to be applicable to Coimbatore.

939. The form of the draft submitted by Mr. Garrow being exceptionable, an amended draft was prepared by us and transmitted to the Sudder Adaulut. For the information of Government a copy of the amended draft was submitted, with our address under consideration.

940. We have to regret that we have not yet received intimation of either of the Regulations above referred to having been passed.

SUBSTITUTION OF THE SALE OF BATAVIA FOR COUNTRY ARRACK.

941. Having received and taken into consideration various papers transmitted to us in a letter from the Chief Secretary to Government under date the 24th July last upon the subject of preventing effectually the sale of unwholesome country Spirits to European Troops, the use of such liquor

In Cons., 30th July 1810.
To Government, in Cons., 29th October 1810.

being supposed to be the source of many grave offences which had been of late committed; we had the honor to address the Honorable the Governor in Council on the subject under date the 29th October last.

942. The principle of the plan recommended we observed was to interdict the sale of Country Arrack within the limits* of any Station at which European Troops might be garrisoned or cantoned; and to substitute the sale of Batavia Arrack to the native population within that range by means of an agent or licensed vendor, who, it was proposed should be supplied with the liquor from the stores of the contractors for Spirituous Liquors by whom the European Troops were supplied.

943. We took it for granted that this plan was not meant to be extended to the metropolis nor, on the other hand, to those inferior places at which a few invalid Europeans only might happen to be stationed; such for instance as Ganjam, Vizagapatam and Cuddalore.

944. There were we observed several Stations for European Troops within the limits of which the sale of Spirituous Liquors was already disallowed under the provisions of Section 7, Regulation I. 1803; of this kind we remarked were the Mount, Poonamallee and Wallajahbad; these places not being of the description of "large and populous towns" to which only the general prohibition is declared by the succeeding section to be inapplicable.

945. Within the territories of the Company, the only Stations for European Troops which have considerable towns in their vicinity, are Seringapatam, Masulipatam, Trichinopoly, Cannanore and Arcot; within the limits of the last mentioned place, the sale of Spirituous Liquors was interdicted several years ago in consequence of a special reference from the Commanding Officer, and it had not we observed been since renewed, consequently the project of discontinuing the sale of Country Arrack and substituting that of the Batavia Arrack applied to the other four Stations only above enumerated.

946. The Revenue derived from the sale of Country Arrack in the last year at Seringapatam amounted to the sum of Pagodas 7,291; at the town of Masulipatam the sale of Arrack and Toddy during Fuslies 1218 and 1219 had, we observed been retained under management with a view to the improvement of the Revenue, and the annual receipts for Fusly 1220 might, we conceived be taken at somewhat more than* 10,000

* NOTE.—The rent of Fusly 1216, Pagodas 5,017 only, the net produce under Aumany in Fusly 1218 was Pagodas 10,629.

Pagodas after defraying all charges. The Arrack and Toddy Farm of the whole of the Trichinopoly District, including the town of Trichinopoly, we observed had been rented to one person, and produced in Fusly 1219 Pagodas 9,130; in Fusly 1220 the same Farm we remarked had been rented for Pagodas 9,000 or Pagodas 320 per month for Arrack and Pagodas 430 per month for the Toddy; what proportion of the rent might be considered as paid on account of the town of Trichinopoly we were unable to state; we were also unable to state the exact amount of the Revenue from Arrack and Toddy within the limits of Cannanore; the general Revenue of the Province of Malabar from Arrack and Toddy amounted in the late Fusly to Pagodas 16,170; and in the preceding Fusly to Pagodas 17,295. It is derived from a detailed tax upon Stills and upon the knives of Toddy drawers, a system which we observed had been long in practice in Malabar, and which seemed better adapted to the country than that of a rent by divisions.

947. The foregoing account, though not minutely particular, would we remarked serve to show that a Revenue of at least 20,000 Pagodas would be liable to be affected by the arrangement under consideration; this, we observed was indeed but a small proportion of the general Abkary Revenue, but it was we conceived too large a sum to be unnecessarily relinquished.

We perceived indeed that no such effect as loss of Revenue was anticipated from the plan which had been proposed; on the contrary, it was thought that the substituted sale of Batavia Arrack would prove advantageous to the Revenue. We had examined this part of the subject with attention, and we found that the result would depend entirely upon the mode of supply which might be adopted.

948. It was proposed that the supply should be provided from the stores of the contractors for supplying the European Troops; as it was necessary to ascertain the terms of supply, we procured from the Military Board the perusal of the contract, and we

* NOTE.—The difference between this and the prime cost contract price is fanams 14, cash 39 per gallon, which is no less than 43-5-40 per leaguer.

* The difference between this and the prime cost rate is 11-8, which is Pagodas 37, per leaguer.

found that the fixed contract price was fanams 20, cash 39 per gallon, to which was added the cost of carriage at certain rates calculated according to the distance of the several stations; these rates were shewn in a table annexed to the contract, the price at the different stations was raised in proportion; at Bellary, we observed the price was* fanams 35, cash 29 per gallon; and at Seringapatam* fanams 31, cash 47 per gallon.

949. We had not then we observed the contract before us, and we were unable to specify from recollection the different prices at which the Arrack was deliverable at the several other Stations, the general contract price, however we observed was so high, that with the addition of the subsequent expense which must necessarily be incurred in the disposal of the Arrack by retail, we were satisfied that if the retail price were fixed at one fanam the dram, or 40 fanams the gallon (a rate which was double the ordinary retail price of Country Arrack in the Provinces, the proceeds would barely cover the cost and charges without leaving any profit or Revenue to Government.

950. But instead of purchasing the Arrack at a prime cost rate of 20 fanams; 39 cash per gallon, which is 68 Pagodas, 13 fanams, 18 cash per leaguer, we had we observed ample grounds for stating that the merchants' wholesale price had not for a long time past been so high as 40 Pagodas the leaguer; we knew that 35 Pagodas the Leaguer which is only 10½ fanams the gallon was a very common rate, and if other information which we had received might be relied upon, the average import price did not we observed exceed 32½ Pagodas the Leaguer, which was only 9 fanams, 60 cash the gallon.

951. If therefore a mode of supply were adopted independently of the contractors, there was we observed reason to believe that the measure under consideration might be introduced not only without loss, but perhaps with advantage to the Revenue; we were of opinion that at such places as Seringapatam, Masulipatam and Trichinopoly, the retail rate of sale might be fixed as high as 1 fanam, 40 cash the dram; or 60 fanams the gallon; the difference between this rate and the price at which the Arrack could be provided by the officers of Government, after defraying all charges, we had little doubt would be fully equal to the Revenue derived at those places from the vend of Country Arrack; and the plan we remarked held out this farther prospect of advantage, that the sale of Batavia Arrack might be extended to the native population of Arcot, the Mount, Poonamallee, Wallajahbad and other Stations (if there were any) within the limits of which the sale of every kind of Spirits was at present disallowed.

952. The carrying into effect the proposed measure appeared to us to be as simple and easy as could well be conceived; there would we remarked be no difficulty on the score of existing engagements, because the Collectors to whom it applied had been prepared for the charge; and no new Regulation appeared to us to be at all necessary since the unlicensed sale against which

only it was necessary to provide, was already provided against by the penalties contained in the existing regulation.

953. The plan which we proposed was briefly this, that at the places in question an Amildar should be appointed under the authority of the Collector to superintend the issues of Arrack to such number of shops as it might be thought necessary to establish, and to receive the value of the quantity sold at the regulated rate. This system which was very simple, was also, we were of opinion the most advantageous as well as most efficient that could be adopted; it left little room for fraud as the Amildar must account to the Collector at the full price for the quantity delivered to his charge; and we apprehended that with due attention on the part of the Collector and Magistrate and their respective establishments, the unlicensed sale of other liquor must be very difficult, at least every instance which might be brought to light would, we observed, be liable to be instantly punished by a fine of 100 Rupees.

954. We observed that at some future period perhaps the disposal of the Arrack might be committed to one or more licensed vendors; but in the first instance, it would we thought be advisable to retain the sale under public superintendence in order to ascertain the extent of the consumption, and consequent value of the farm.

955. The only remaining point to be considered was the method by which the Collectors were to be supplied.

956. As connected with this subject, we begged leave to request the attention of the Honorable the Governor in Council to the letter addressed by us to the Chief Secretary to Government under date the 14th May last; this Report in that letter we had recommended that the quantity of Batavia Arrack required for the consumption of the Presidency should be laid in store on account of Government and distributed to the retail dealers under the superintendence of the Collector. If this proposition should be adopted (and its adoption we again most earnestly recommended) it would, we conceived, be easy for the Collector of Madras to enlarge the store so as to enable him to provide the supply which might be required by the Collectors at the other stations averted to. Hereafter we remarked it was possible that a more regular system of supply might be found necessary, but we were not aware of any better arrangement, for trial in the first instance, than that which we suggested.

957. We confessed that at the time we submitted to the Honorable the Governor in Council the proposition above mentioned, we had in view the advantage which we thought it probable might hereafter be made to result from an extended agency for the supply of Spirituous Liquors directly on account of Government. We thought that it would be laying the foundation of a plan which might not only render unnecessary the renewal of an expensive contract, but which might eventually lead to great improvement in the general branch of the Abkarry Revenue, by placing it in the power of Government to establish a system of exclusive supply for the consumption of the provinces.

958. The farther consideration which we had since given to the subject, had we observed served to confirm our former impressions. We observed that the quantity of Arrack to be supplied annually for the use of the European troops was under the engagement with the contractors, to be not less than 2,00,000 gallons, which is equal to 1,333½ leaguers at the rate of fannams 20, cash 39 per gallon, or pagodas 68-13-10 per leaguer; this quantity we remarked cost Government in the first instance (exclusive of the additional charge for carriage) the sum of Pagodas 91,055-0-25, whereas if Arrack of similar quality might, as we had reason to believe be procured at the rate of fannams 9, cash 60

NOTE.—If fannams 9, cash 60 per gallon were the average import price, it was, we observed reasonable to suppose that supplies might be obtained on even lower terms, if commissioned at the place of manufacture.

per gallon, or Pagodas 32-22-40 per Leaguer, the same quantity would cost the sum of Pagodas 43,333-14-53 only; thus the immediate saving of expense would we remarked be very considerable independently of the ulterior advantage to which we had alluded.

959. In offering these views to the Honorable the Governor in Council, we disclaimed any intention of irregular interference with matters over which we had no control; the subject referred to us was connected with the public Revenue, and the observations which we had made were such as naturally arose from a consideration of that subject.

960. We were aware that none of our observations could affect the existing contract; on the other hand, as this contract extend to the supply of the European troops only, the plan which we had recommended for the supply of the native population of the towns in the vicinity of European garrisons, could not, we imagined, be objected to on the part of the contractor as tending in the remotest degree to infringe their engagements.

961. With respect to the supply required for the Native population in the neighbourhood of Military Stations situated beyond the territories of the Company, all that we could observe was that if the supply were derived from the stores of the contractors, it was probable that the same objection which had occurred to us would occur to those who were interested in the Revenue of the States to which the Stations referred to belong; namely, that the price was such as to absorb the Revenue; at the same time we acknowledged that we were not prepared to devise any substitute, since we apprehended it would scarcely be deemed expedient to impose on any officer of this Government, the gratuitous task of providing supplies for those Stations at the cheapest possible rate.

962. Previously to concluding our address under consideration, we begged permission to remark that considering the substitution of the sale of Batavia for that of Country Arrack at the towns in the vicinity of European Garrisons and Cantonments as a measure absolutely determined upon, the observations which we had offered were for the most part directed to the object of carrying that measure into effect; we trusted that it might be permitted to us at the same time to state that we were unable to express our unreserved concurrence in the expediency of the measure; whether the use of Country Arrack had been the cause of the crimes imputed to it was a question which, we thought must admit of great doubt; but of this we observed we were well assured that Country Arrack, unmixed with deleterious ingredients is a pure and far from an unwholesome spirit, and that if effectual means could be adopted for preventing the mixture of such ingredients, the expense and trouble of providing supplies of Batavia Arrack at the Stations referred to might be saved.

963. It appeared to us that the plan sometime since proposed by the Collector of Madras and since under our orders carried into effect of forbidding the working of separate Stills, and confining the manufacture to one or more Distilleries under public superintendence, would be likely to ensure the desired end; we observed that unless therefore the substitution of the sale of Batavia Arrack should be considered by the Honorable the Governor in Council to have a decided preference, the other measure to which we had adverted might without difficulty be carried into effect.

964. To the Report above recited we have not as yet been honored with a reply.

ACCOMMODATION BY BILLS.

To the Chief Secretary to Government in Diary Cons., 22nd February 1810.
From Mr. Spotteswoode, 6th, in Cons., 19th February 1810.

965. Under date the 19th February last, we had the honor to submit a letter from the Collector of Ganjam, recommending that in consequence of the cheapness of grain and scarcity of specie, he might be permitted to receive Bills on the Presidency in payment of the Revenue to the extent of one-third of the annual Jumma.

966. The realization of the Revenue being an object of primary importance, we remarked that every measure calculated to promote the attainment of that object under the circumstances noticed by the Collector demanded particular attention; and as we concurred in opinion with the Collector that the proposition which he had submitted would, if adopted, conduce in some degree to the desired end, we begged leave to recommend that it should be acceded to.

967. With the same object in view of facilitating the realization of the Revenue, the Collector of Nellore had recommended that he might be permitted to make advances of money for bills on Madras or Masulipatam for the purpose of affording accommodation to merchants who might require funds in the District to dispose of in the purchase of cloth and grain.

968. As it was not intended that any advance should be made until advice should be received of the payment of the amount of the bills into the Treasury; we remarked that the proposed accommodation was not liable to any possible risk, and as the advances would be confined to what might be actually required to be disbursed in trade, we were of opinion that the proposed accommodation would have a beneficial effect, and therefore recommended it to the favorable consideration of Government.

969. The Collector in the concluding paragraph of his letter submitted to us to devise some means of encouraging the exportation of grain from the Nellore District, particularly the southern part of it; for without some aid of this kind he was of opinion that considerable difficulty would be experienced in the realization of the Revenue.

970. The idea of forcing a trade we remarked was out of the question, according to the received opinion that it would never flow with advantage but in a natural channel; we observed however that if any occasion should be likely to occur in which a stock of grain might be required for public purposes, it might be advisable to resort to the Nellore District whence it could be obtained of a good quantity and probably at a cheaper rate than elsewhere.

971. In another letter dated the 11th August last, we had the honor to submit to Government two letters from the Assistant Collector at Vizagapatam, and we at the same time requested to be informed whether we might authorize discretionally the receipt of bills in payment of the arrears of Revenue outstanding in that District.

972. We stated that we had heretofore permitted the occasional receipt of bills by several of the Collectors in the Northern Circars (chiefly those of Vizagapatam and Rajahmundry) and where there was no ground for apprehending any deficiency of cash to meet the probable demands upon the Collectors' Treasuries, we observed that with deference that the measure did not appear to us to be liable to any solid objection; while, on the other hand, it most certainly tended to facilitate the liquidation of the public demands.

973. The measure of receiving bills we remarked had been already referred to Government in the letter above recited under date the 19th February last, and we had understood, though not officially, that it had been considered liable to objections; we observed that if it were the determination of Government that bills should be received in future, we must of course acquiesce, but we remarked that there were considerations in favor of the measure which might perhaps appear to counterbalance its supposed disadvantages.

974. It did not seem to us sufficient to state that bills might be negotiated between individuals without any reference to the Government, unless the mode were pointed out by which the operation was to be performed and the degree of difficulty and disadvantage attending it. It was we observed, well known that where there did not exist a reciprocal commercial intercourse, the negotiation of Bills of Exchange was attended with the greatest difficulty and with loss to one or the other party. This, we observed, was precisely the situation of some of the Northern Districts with relation to the Presidency. The merchant who exports a quantity of grain from Vizagapatam to Madras had, we remarked, no means of drawing back its value in other produce or merchandize, neither could he, for the same reason, procure bills in return upon the place of export. If therefore he had no means of appropriating the value of the cargo at the Presidency, by drawing bills against it, he was reduced to the alternative of drawing back the amount in specie, the transmission of which must, we observed, be attended with risk, delay and expense.

975. We were far from pretending that it was either incumbent upon Government, or that it would be by any means expedient to afford accommodation to the mercantile community at large, or to any individual with whom they had no direct concern. In the case under discussion, Government, we remarked, were directly concerned; the amount of the bills paid into the General Treasury was on account of the Government rent, and the question was, whether it were not advisable that Government, as the landlord, should facilitate the realization of its own rents, wherever it could be done without inconvenience, that is without any apprehension of deficiency of money to meet the demands on the District Treasuries.

976. Whether the bills were drawn by Zemindars themselves or by merchants, the case we observed was the same. A Zemindar, we remarked, had no means of paying his rent excepting from the sales of his grain if he did not export grain himself; he was, we observed, obliged to give credit to the merchant who purchased it for exportation; and upon the means of the merchants to make good his payments to the Zemindar must, we remarked, depend the means of the Zemindar to make good his payments to Government.

977. We were aware that the subject of the receipt and negotiation of bills had been considered to belong more immediately to another department; and doubtless we observed with great propriety, so far as related to the regulating the state of the public funds in the several Treasuries. In a general point of view, however, the subject seemed to us to be open to free discussion, and so far as the realization of the public Revenue was concerned, it was, we observed, a discussion on which the Board of Revenue must be admitted to have a deep interest; at this time in particular when from the unfavourable state of the grain market the major part of several Districts was under attachment for arrears, the expediency of affording every facility towards its liquidation, must we observed be obvious; it might, we remarked, be added that the Northern Circars had a peculiar claim to indulgence (if the accommodation proposed could be so termed) since that part of their produce which is exported to the Presidency was liable to a duty, which from the great difference between the fixed tariff valuation and the market price, we could not but regard as excessive.

To the Chief Secretary to Government, in Diary Cons., 6th December 1810.
From Mr. Fraser, 20th, in Cons., 26th November 1810.

978. For the information of the Honorable the Governor in Council, we, under date the 3rd December, submitted a further letter from the Collector in Nellore.

979. We stated that we had no intention to obtrude again upon the notice of Government the subject to which this letter referred, and upon which it appeared that a decision had been

passed; our object was merely to ascertain the precise intent of the orders conveyed in the Accountant General's letter, of which Mr. Fraser had submitted a copy, the expression of those orders appearing to be somewhat vague.

980. In the letter adverted to, it was stated that "the remittance of private bills to the General Treasury is disapproved upon general principles;" we knew not whether by private bills were here meant bills drawn on private persons in contradiction to bills drawn upon the public offices, or whether by "private bills" were to be understood bills drawn for the accommodation of individuals in contradistinction to such as were drawn for purposes connected with the public service.

981. From the commencement of the year 1810 to the time of our address under notice, the bills remitted to the General Treasury through the Board of Revenue, we observed had amounted to the sum of Arcot Rupees 2,84,758, or Star Pagodas 81,359. The whole of these were "private bills," that is, bills drawn upon private persons in favor of the Board, but the purposes for which they were taken were public. They were taken in payment of arrears of Revenue, or of the purchase money of Estates, or in payment for Salt.

982. The bills referred to in Mr. Fraser's letter were not of this kind, and were consequently not remitted through the Board of Revenue. They were bills intended exclusively for the accommodation of merchants, though drawn for the most part on the public offices; the Collector's authority for receiving them was contained in a letter from us, of which we submitted a copy in our address under notice, in answer to a letter from him which was submitted to Government under date the 19th February last, but upon which no orders were received.

983. The object of the reference under consideration was we observed, as already stated, to ascertain whether the order of the Accountant General went to interdict the future receipt of bills for private accommodation only, or whether the receipt of bills upon private individuals were meant to be interdicted, though the purpose might be public for which the bills were received.

984. As connected with the subject of our address here recited, we had the honor under date the 6th December to submit for the information of the Honorable the Governor in Council an extract from a letter from the Collector in Coimbatore, noted in the margin, suggesting the expediency of affording accommodation to merchants by means of bills on the Provincial Treasuries in exchange for money paid into the General Treasury at the Presidency.

985. In reply to the several references above enumerated, we were informed under date the 12th December that the Honorable the Governor in Council would issue orders to the Accountant General for taking such measures as might be necessary for affording accommodation to merchants in the interior by means of Bills on the Treasuries of Collectors in exchange for money paid into the General Treasury at the Presidency; it was however at the same time remarked that as this was subject connected with the appropriation of the balance of cash in the Subordinate Treasuries, the extent to which such bills might be drawn should be left to the determination of the Accountant General in communication with several Collectors.

INUNDATION.

To the Chief Secy. to Govt.,
in Cons., 8th January 1810.
From Mr. Wallace, dated
22nd December, in Diary Cons.,
4th January.
From do., 4th do.

986. In a letter to the Chief Secretary to Government, under date the 8th January 1810, we had the honor to submit for the information of the Right Honorable the Governor General in Council two letters from the Collector of Tanjore on the subject of an extraordinary inundation, the consequence of the very untimely and heavy rains which had fallen in that District.

987. We felt much concerned in contemplating a calamity which from the description of the Collector, we were too apprehensive might lead to an eventual recommendation of a remission of Revenue; we had however warned the Collector against the claims of fictitious or exaggerated distress, and as Mr. Wallace had proceeded himself and also deputed his Assistant into the country to investigate the effects of the storm, and ascertain the extent of damage actually sustained, and as we had every reliance on his judgment, zeal and public spirit, for the realization to the utmost possible extent of the dues of Government, we trusted that if a remission were ultimately found necessary, it would be as limited as possible.

988. We at the same time submitted a letter from the Acting Collector of the Southern Division of Arcot; from which it appeared that this District also had felt the effects of the late uncommonly heavy rains, but we did not apprehend that they were such as to involve any considerable loss of Revenue.

989. We stated that we had approved of the suggestion of Mr. Wallace for applying without loss of time the services of Lieutenant Johnston, the Superintendent of tank repairs then in Tanjore to the repair of such damages as had been occasioned to the banks of rivers and mounds by the late inundation, and that instructions had been accordingly sent to that officer to proceed on a survey of such parts as were injured, attending in his operations to the communications of the Collector.

990. In a further letter to the Chief Secretary to Government under date the 18th January 1810, we had the honor to submit two subsequent letters from the Collector in Tanjore and from the Acting Collector in Southern Division of Arcot respectively, containing a further account of the damage occasioned by the late inundation in those Districts.

991. Though we observed with regret that the damage to the tanks and banks of rivers in Tanjore was so extensive as to involve a very heavy disbursement in repairs, it was satisfactory to learn that the injury which the crops had sustained was not so considerable as might have been expected.

992. The Collector stated that no entire destruction of the crops had occurred to any extent in any part of the province, though the crops in many places had been injured by the protracted overflow of the country, we earnestly hoped that this injury might not prove so considerable as to materially impair the means of the Renters to make good their engagements; that as some indulgence would be necessary, was however we observed too probable; but we were assured by Mr. Wallace that none should be granted without the fullest and most strict enquiry.

993. Of the repairs which were considered to be necessary, the filling up of the breaches constituted but a very small branch; the immediate necessity of that work was obvious, but whether it were absolutely necessary that the other general repairs should be immediately executed to the

To Mr. Wallace, 18th, in
Cons., 18th January 1810.

full extent proposed, was a point upon which we had desired further information; we stated that we had reminded the Collector that extensive repairs could not be carried on at one and the same time without presenting great opportunities for misapplication of the public money, and we therefore suggested to him that it would be desirable not to undertake at once more works than such as might be of immediate importance to the Revenues; we were of opinion however that it would be inadvisable to withhold the discretionary authority which the Collector had requested, because we were satisfied that it would be exercised for the public advantage, and that whatever works might be executed, every care would be taken to prevent as far as possible the abuses so much to be deprecated.

994. The Collector we observed had been further desired to prepare and submit as soon as possible the detailed estimate which he had promised to furnish; in the meantime, we stated that the total expenditure, upon a general calculation, it was not expected to fall far short of 35,000 Pagodas.

995. The damage sustained in the Southern Division of Arcot by the late inundation, we were concerned to find, was more considerable than had been at first apprehended; as no doubt could be entertained of the expediency of proceeding without delay to execute such repairs as were essential to the security of the Revenue, authority for that purpose had been conveyed to the Acting Collector, who was at the same time informed that we expected to receive a particular report of the works to be executed, with an estimate of the expenditure, and that we looked to his personal endeavours and those of the most trustworthy of his servants to ensure a just appropriation of the money which might be expended.

996. With reference to the observations contained in the concluding paragraph of Mr. Cotton's letter relative to the probable necessity of some eventual remission of Revenue, we told him that though such a measure should become necessary (which we trusted it would not be to any considerable extent) it would behove him to discountenance expectations of that kind in the first instance; that, on the contrary he must evince a disposition to hold the Renters to their engagements, and that if any relaxation were eventually admitted, it must be only in particular cases, where he might be fully satisfied that the engagements could not be fulfilled without real distress to the Renters and consequent injury to the country.

997. It had occurred to us that it might be an advisable measure to hold out to the Renters of this District as well as of Tanjore, the disposition of Government to renew upon the existing terms the leases of such as might fulfil with punctuality their existing engagements.

998. We took the same occasion to submit a letter from the Collector in Tinnevely, whence it appeared that the heavy rains extended to that District, and that several tanks and many of the principal watercourses had been injured.

999. We reported that what we had sanctioned conditionally the advance of money which the Collector estimated to be required for the purpose of executing the necessary repairs; the amount, it was hoped would be wholly repaid in the course of the year from the fund arising from the tank Marah established in that District; but we remarked that if this should not be practicable, the Collector had been informed that we expected that the difference would be made good hereafter.

1000. We were satisfied that the Collector's endeavours would not be wanting to ensure a due application of the money advanced, and with respect to any eventual remission of Revenue, judicious caution with which the Collector treated that measure was extremely satisfactory, as it conveyed an assurance that none would be admitted upon unsubstantial grounds.

To the Chief Secretary, 25th,
in Diary Cons., 25th January
1810.
From Mr. Travers, 19th, in
Cons., 25th January 1810.

1001. Under date the 25th January 1810, we submitted to Government a letter received that day from the Collector of Trichinopoly.

1002. From the communications made to us by the Collectors in Tanjore and Southern Division of Arcot, there was we remarked every reason to expect that the effects of the late heavy rains must have been experienced in some degree in the Trichinopoly District also; it was nevertheless to be regretted that the damage had proved so extensive as represented in the Collector's letter.

1003. The most prompt attention was shewn to the object of executing the temporary repairs essential to the security of the Revenue, and the exertions used for that purpose, we observed had been attended with the desired success; of the other general repairs which had become necessary the Collector was directed to furnish a correct estimate as soon as practicable. He had been, at the same time advised in like manner as the Collector of Tanjore, not to undertake more works at once than such as were of real and immediate importance.

1004. In the repairs of the Veracondah Nullah, the Collector requested professional assistance; and orders had in consequence been sent to Captain Fotheringham to proceed to Trichinopoly without delay, as the other Superintendent Lieut. Johnson was then fully employed in Tanjore.

1005. In reply to Mr. Travers' observations as to the probability of a considerable loss of Revenue, we stated that we had conveyed to him our sentiments, in terms nearly similar to those employed in our communications with the other Collectors upon the same subject.

1006. The detailed estimate of repairs which we stated that we had called upon the Collectors of Tanjore, Trichinopoly and the Southern Division of Arcot to furnish, having been received were submitted to the Honorable the Governor in Council in a letter to the Chief Secretary to Government, under date the 31st May last.

1007. The total expenditure required in Tanjore, it had been computed, upon a general calculation, would not fall short of 35,000 Pagodas, the amount of the estimate subsequently furnished we observed was Pagodas 36,799-41-57; the particulars of which were as follows:—

Di...	1,148 watercourses ...	6,929	29	12
Repair...	banks of rivers and large watercourses ...	11,958	18	30
Repairing	1,314 breaches in banks of do. do. ...	5,551	22	18
Planting	Durba grass... ..	226	18	40
For repairing and building	161 sluices	7,672	29	53
Repair of lakes		1,298	36	4
Temporary establishment for superintending the works...	...	500	0	0
Works in Trivady and Papanasum Talooks recommended and estimated by the Superintendent of tank repairs ...	...	1,655	22	4
Contingencies during the freshes	...	1,000	0	6
Total...		36,799	41	37

1008. The repairs comprehended in this estimate, we observed were not to be referred exclusively to the late inundation; the ordinary operation of the seasons must be remarked have caused some injury to the banks, and some accumulation of land in the rivers and watercourses prior to the inundation, though this calamity rendered the damage far more extensive and the necessity for repairs more immediate.

1009. Although the amount proposed to be disbursed, appeared to be, and was in fact a very heavy charge, yet when the vast extent was considered of the works upon which the Revenue of Tanjore depends and the large sums which had been annually disbursed, both under the Native and the British Governments when independently of the extraordinary damage caused by the late inundation, it was considered that the average annual disbursement during the last seven years, from Fusly 1212 to Fusly 1218, had exceeded thirty thousand Pagodas, while the disbursement on account of Fusly 1218 was no more than Pagodas 11,144, and on account of Fusly 1219 no more than Pagodas 9,350, we were of opinion that the estimate under notice could not be regarded as excessive.

1010. Under this impression, we begged leave to recommend the amount of the estimate for sanction; the actual expenditure we remarked would be reported in due course; in the meantime we had every confidence that the checks which the Collector had established, aided by his own personal attention and that of the Superintendent of tank repairs, would ensure, as far as possible, a just and faithful appropriation of the money.

1011. The Collector in the 18th paragraph of his letter, referred to a suggestion which he formerly submitted, respecting the propriety of forming a fund to be appropriated to repairs in Tanjore, and the justice of obliging the numerous and wealthy holders of lands, wholly or partly alienated, to contribute towards the support of those public works, from which they derive such considerable advantage.

1012. As we approved the suggestion, we desired the Collector to submit the necessary details; a Report we observed had been recently received from him on the subject, which we intimated our intention of laying before Government at a future period.

From Mr. Wallace, 12th, in
Cons., 17th May 1810.

1013. The estimate submitted by the Collector of Trichinopoly amounted to Star Pagodas 23,495-22-4, inclusive of a sum of Star Pagodas 3,452,6-45 estimated to be required for the repair of a large watercourse called the Viacondah Nullah, which was greatly injured by the late inundation, as shewn by the plan accompanying the Collector's Report submitted to Government under date the 25th January.

TRICHINOPOLY.
From Mr. Travers, 12th, in
Cons., 19th April 1810.

1014. The average disbursement charged, on account of repairs in this District from Fusly 1212 to Fusly 1218 inclusive, appeared to have amounted to Pagodas 12,040 per annum. The amount charged on account of Fusly 1212 was Pagodas 21,259, of Fusly 1213 Pagodas 25,239, and of Fusly 1214 Pagodas 12,422; from this period the charge we observed was greatly reduced; it had since varied from three to about seven thousand Pagodas; the estimate submitted by the late Collector on account of Fusly 1219, amounted we remarked to Star Pagodas 19,096, but of this sum it appeared that Pagodas 6,233-20-60 only was actually disbursed.

1015. It was to this circumstance, of no considerable repairs having been executed since Fusly 1214, that the present high estimate on account of Fusly 1220 was ascribed, with the addition of another and principal cause, the late calamitous inundation; and as we were satisfied that this estimate had been drawn out with due attention, we recommended that it should be sanctioned.

1016. We also requested the specific sanction of Government to the sum of Pagodas 6,233-20-60, disbursed at the usual season of the last year on account of Fusly 1219; of this sum it appeared that Pagodas 3,093-0-5 was a sum which remained unexpended of the estimate for Fusly 1218, and that the residue Pagodas 3,140-15-60 only was disbursed out of the amount estimated on account of the Fusly 1219.

1017. We stated that we had on several different occasions explained to the Collectors the irregularity of the practice, which appeared to have been heretofore not unfrequent, of holding in deposit the difference between sums authorized and expended, instead of bringing the actual expenditure at once to account. We stated that we would take effectual measures for putting an end to this irregularity, if it should be found in any case still to exist; in the meantime, a copy of our orders to the Collectors and of the previous correspondence therein referred to was submitted for the information of Government.

To Mr. Travers, 21st, in Dy.
Cons., 24th May 1810.
From Mr. Garrow, 19th, in
Cons., 25th May 1809.
To Do. 26th, in Dy. Cons.,
29th do. do.

1018. The amount of the estimate submitted by the Acting Collector in this Division, founded upon the Reports of the Tahsildars was Star Pagodas 19,675-4-3; but Mr. Cotton we remarked expected that the actual expenditure would not exceed 15,000 Pagodas.

SOUTHERN DIVISION OF ARCOOT.
From Mr. Cotton, 4th, in
Cons., 10th May.

1019. We reported that we had repeated our injunctions to Mr. Cotton to be strictly on his guard against imposition, and to make use of his own personal exertions and those of his Assistants and of the most trustworthy of his public servants, we had only further to add our recommendation that the estimate might be sanctioned at the reduced amount above stated.

1020. We intimated our intention to direct one of the Superintendents of tank repairs to proceed to this District for the purpose of inspection, so soon as either of them could conveniently quit the duty in which he was engaged.

1021. To the communications above recited, we have not as yet received a reply; but the necessary orders were duly issued by us to the Collectors.

DEPARTMENT OF SUPERINTENDENT OF TANK REPAIRS.

1022. In a letter from the Secretary to Government in the Revenue Department, under date the 16th November 1809, we were informed that the Right Honorable the Governor in Council had been pleased to appoint (Captain) Lieut. R. Fotheringham of the Engineers, and Lieutenant C. Johnstone of the 19th Regiment Native Infantry to be Superintendents of tank repairs with a salary of two hundred Star Pagodas each per mensem, in the room of Captain Caldwell, appointed Superintending Engineer at the Presidency.

1023. We were accordingly directed to issue instructions for delivering over the Records of his Department to the gentlemen appointed to succeed him, and to adopt such arrangements with regard to the two Superintendents placed under our orders, as might be most beneficial to the public service.

To Captain Caldwell, 16th,
in Diary Cons., 18th Decem-
ber 1809.
From Captain Caldwell, 26th,
Cons., 28th December 1809.

1024. Under date the 7th April last, we had the honor to submit for the information of Government, copy of a letter which was addressed to Captain Caldwell, in pursuance of the orders above noticed, with copy of the letter received in reply from that officer.

Former Establishment of the Superintendent ...	59-11-0
Do. Assistant ...	36-24-0
	95-35-0
Proposed Establishment of each Superintendent, Pagodas 38-24 for both ...	77-3-0
	18-32-0

1025. The object of this reference to Captain Caldwell we observed was principally, as Government would perceive to obtain his opinion with respect to the distribution of his late establishment between the two present Superintendents. He had accordingly proposed an establishment for each, the expense of which jointly was less than the expense of the former establishment of the Superintendent and his Assistant, in the sum of 18 Pagodas per month.

1026. It was also proposed, as would be perceived from the farther correspondence noted in the margin, submitted at the same time with our address under notice, that two parties only, or sets of Assistant Surveyors should be retained, one for each Superintendent, by which means the extra expense of tent allowance and Lascars occasioned by the employment of the third set would be saved.

1027. Hitherto we observed the salary and personal establishment of the Superintendent, together with the salaries and establishments of the Assistant Surveyors and their Sub-Assistants employed under the Superintendent, had been included in a monthly indent transmitted to us, and the amount been drawn from the General Treasury by us in the same manner as the amount of our own indents.

1028. This arrangement, we observed, was liable to two objections. It occasioned to the Superintendent the inconvenience of being obliged to draw bills on his Agents at Madras; and it swelled improperly the apparent charges of the establishment of the Board of Revenue, under which head, in all general statements, the amount of the expense of the Department under notice had always been included.

1029. For these reasons we begged leave to recommend that the salary and charges of the establishment (as proposed) of the present Superintendents should be defrayed in future by the Collectors in whose Districts the Superintendents might happen to be employed, together with the salary and charges of the establishment of the Assistant and Sub-Assistant Surveyors, as fixed by the regulation for the conduct of the Surveying Institution.

1030. To the end of the month of March, the amount of these charges would, we observed, as heretofore be drawn from the General Treasury.

1031. Previously to concluding our address under notice, we requested permission to draw the attention of Government to the testimony which, on the occasion of Captain Caldwell's removal to the Presidency, we deemed it a duty to bear to the services of that meritorious officer during the period of his employment under our orders. We had intimated at the same time to Captain Caldwell that we should continue to avail ourselves of his experience, whenever any works of importance might be under consideration, and he had we remarked most readily assented to our wishes.

1032. The orders of Government in reply to this address were transmitted to us under date the 18th April.

1033. We were informed that the Right Honorable the Governor General in Council having taken into consideration the proposed modification of the establishment of servants employed under the late Superintendent of tank repairs, had observed with satisfaction that the revised scale submitted by Captain Caldwell (while it appeared to be sufficiently adequate for the perform-

ance of the duties to which the present Superintendents might be liable) was at the same time attended with a reduction of expense amounting to Star Pagodas (18) eighteen per mensem, or Pagodas 216 per annum.

1034. His Lordship in Council was accordingly pleased to sanction the proposed establishment for each Superintendent at Star Pagodas 38-24-0, agreeably to a list transmitted to us, and directed that the alteration should be carried into effect from the 1st of May 1810.

1035. His Lordship in Council was also pleased to approve of the distribution of the Assistant Surveyors as recommended by the late Superintendent, and directed that the two Assistants Henry Lincoln and David Ross might be ordered to repair to the Presidency, and place themselves under the directions of the Acting Inspector of Revenue Surveys.

1036. With regard to the immediate employment of the services of the Superintendents, His Lordship in Council observed from the Report of Captain Caldwell, that Lieutenant Johnston was already engaged in works of consequence in the Tanjore and Coimbatore countries, whence it was observed it might not be advisable immediately to remove him; but as the services of Captain Fotheringham were not likely to be required in the Ceded Districts, His Lordship in Council pointed out the expediency of employing him in Trichinopoly or Arcot, in superintending the repairs represented to be necessary in those Districts from the damages sustained during the late season.

1037. His Lordship in Council entirely concurred with us in the objections to the mode of disbursing the charges of the establishment of the Superintendent by a monthly indent on the Board of Revenue payable at the General Treasury, and therefore directed its discontinuance in future; we were accordingly desired to issue instructions to the present Superintendents to draw for the amount of their salaries and charges of establishment, together with those of the Surveyors employed under them, by indent on the Collector of the District in which their services might be required; for the adjustment of which disbursements in the accounts of the Collector's, instructions we were informed would be transmitted through the Accountant General to take effect from 1st May next.

1038. His Lordship in Council was happy to observe that the meritorious services of Captain Caldwell, during the long period of his superintendence had obtained our approbation, and was pleased on this occasion to express his entire satisfaction at the able, zealous and honest exertions of Captain Caldwell in the discharge of the duties with which he was recently entrusted.

1039. The orders of His Lordship in Council on the subject above mentioned were duly carried into execution.

1040. We were informed under date the 20th November last, that Brevet Major Caldwell, of the Engineers had been appointed Inspector of Estimates of Tank Repairs and Watercourses on a salary of 100 Pagodas per mensem.

ABOLITION OF THE SURVEYING SCHOOL, &c.,

1041. Under date the 15th November last, we had the honor to submit to Government the letter noted in the margin from Captain Warren, the Acting Superintendent of the Surveying School, and Acting Inspector of Revenue Surveys.

1042. It had been explained to the Honorable the Governor in Council, upon a former occasion, that independently of the allowances attached to the office of "Superintendent of the Surveying School," it had been customary to grant periodically some compensation to the Superintendent for duties performed in his capacity of "Inspector of Revenue Surveys," and that this compensation had been usually calculated at the rate of 100 Pagodas per month.

1043. In the despatch from the Honorable Court of Directors to which Captain Warren referred (dated the 7th April 1807) the Court explained that in directing the allowances of the Superintendent of Revenue Surveys to be restricted to 100 Pagodas per month, it was meant to include personal salary and every charge, subsistence to the boys excepted; whether the Honorable Court were aware of any distinction between the office of Superintendent of the School and the office of the Inspector of Surveys was a point which we did not pretend to determine; certain it was we remarked that the distinction (however it might have arisen) had been carefully preserved by the gentlemen who had held the office.

1044. With respect to the claim of Captain Warren under notice, it was we remarked, not only founded on usage, but was also entitled, on other grounds, to the most favorable attention. He had used his best endeavours to render the establishment practically useful, and had certainly succeeded in that object in a degree far beyond his predecessor.

1045. In the letter submitted with our address under notice, Captain Warren referred in detail to the duties which had been performed since the last compensation was granted; we had no difficulty in confirming the correctness of that statement, and in addition to this testimony, we begged leave to offer, in the fullest manner, our recommendation that the compensation which was claimed might receive the sanction of the Honorable the Governor in Council.

1046. The Honorable the Governor in Council taking into consideration the claim of Captain Warren to compensation for his services as Acting Inspector of Revenue Surveys, in lieu of all charges, on account of an establishment or other contingent expenses, was well pleased to observe that the grounds on which the remuneration was solicited, had been confirmed by the favorable testimony which we had borne to the endeavours of that officer to render the establishment practically useful, and in compliance with our recommendation, the Governor in Council authorized payment to Captain Warren, of the salary allotted to the Inspector of Revenue Surveys from 1st February 1808 to 1st December 1810, inclusive of all expenses.

1047. In a letter from the Secretary to Government in the Revenue Department, under date the 20th November last, are received Extracts from the Minutes of Council whence we perceived that the appointments of Inspector of Revenue Surveys and Superintendent of the Surveying School were to cease from the 1st December, and that the establishments and records of these offices were to be delivered over to the Surveyor General.

1048. We accordingly had the honor under date the 10th December to submit for the information of the Honorable the Governor in Council copy of a letter which we had addressed to Captain Warren, containing our instructions relative to the abolition of the offices of Superintendent of the Surveying School and Inspector of Revenue Surveys.

1049. We at the same time submitted the Report of Captain Warren in reply accompanied with the Returns required by us of the persons belonging to the Institution and of the situations in which they were employed.

1050. From the detailed Statement (No. 1) transmitted with our address under consideration it appeared that there were thirty-six persons upon the establishment, exclusive of six students or apprentices at the School of whom a separate Return No. 2, accompanied our letter under notice making the total number forty-two persons.

1051. The first class consisting of those whose apprenticeship had expired, and who were denominated Assistant Surveyors, comprised eighteen persons; three of these received 35 Pagodas per month with the exception of Charles Baillie, who, though the term of his apprenticeship had expired was we observed upon the footing of an apprentice, having been recently re-admitted on the establishment under particular circumstances referred to in Captain Warren's Return.

1052. The second class, consisting of apprentices employed on public duty, and upwards of 18 years of age, comprised fourteen persons, whose salary was 16 Pagodas each per month; the third class consisting of apprentices employed on public duty but below 18 years of age, comprised four persons whose monthly salary was 11 Pagodas each; the persons belonging to these two classes were we observed denominated Sub-Assistant Surveyors. The Students, or apprentices who had never left the School, we stated to be six in number, as already stated. These we observed had been hitherto subsisted and clothed by the Superintendent who drew an allowance for this purpose of 10 Pagodas each per month.

1053. It appeared therefore, that the monthly expenditure on account of the personal allowances of the members of this establishment, exclusive of the contingent expenses of horse allowance and travelling charges to such as were employed on service, was as follows:—

First Class...	Three persons at 35 Pagodas	...	...	105
	Fourteen persons at 25 "	...	...	350
Second Class ...	Fourteen persons at 16 "	...	...	224
Third Class ...	Four persons at 11 "	...	...	44
	Seven apprentices including Charles Baillie at 10 Pags.	...	...	70

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but as it appeared to have been customary for the Superintendent of the School to receive the allowance for the established complement of students (which was twelve) whether complete or otherwise, the monthly expense under this head, we remarked had been 120 Pagodas, which consequently raised the total monthly expense to Pagodas 843 or per annum 11,116.

1054. In order to present a readier view of the distribution of the members of this establishment; we submitted with our address under consideration an Abstract, No. 3. Abstract Statement, whence we observed it would be seen that fifteen only were employed in the Revenue Department, that is under persons subject to the orders of the Board of Revenue; that sixteen were employed in various situations not in the Revenue Department, and that there were five at the Presidency (two of whom were attached to the School) in addition to the six apprentices who were in the course of education.

1055. The provision to be made for these several persons was the subject which principally demanded attention.

1056. We observed that the articles of agreement entered into with each individual on the expiration of the term of his apprenticeship, a service of four years only was stipulated, and this with a proviso that the service of the

See letter to the Chief Secretary, 25th, in Cons., 25th August 1808. Paras. 9 and 10.

From Mr. Secretary Gahagan, 24th, in Cons., 29th November 1810.

In Cons., 22nd November 1810.

To the Chief Secretary, in Cons., 10th December 1810.
To Captain Warren, 22nd, in Cons., 22nd November 1810.

From Captain Warren, 30th November, in Cons., 3rd Dec.

See printed articles of agreement transmitted with our address under notice.

See also the 15th Para. of the 1st Section of the printed Regulation forwarded with our address under consideration.

party might be so long required. Hence we remarked it followed that it was optional with Government to dispense with the further service not only of those who might have served the prescribed period of four years (of whom there were several) but also of those who might not have completed that period of service.

1057. We apprehended however, that it would not be consistent with the liberal intentions of Government to avail itself of this latitude in such a way as to occasion distress to any of the individuals concerned; we proposed therefore, that the whole should be continued upon the establishment, so long as useful occupation could be found for them, or until opportunities might offer of otherwise providing for them.

1058. We proposed that such of them as were employed on Surveying duty under Collectors should be placed under the directions of the Surveyor General, and that such as were employed under officers not subject to our orders should be confirmed in those situations; if on reference to the officers in question, the continuance of their services in those situations should be stated to be desirable, in which case we observed the expense should be considered as belonging to, and forming part of the charges of the establishments to which they were respectively attached.

1059. We proposed, at the same time, to embrace every opportunity which might offer of making a separate provision for the different individuals, in order that the establishment might cease to exist, as such, so soon as it might be practicable. In furtherance of this view, we suggested that it might be proper to notify to each person belonging to it, that he was at full liberty to leave it whenever inclination or an opportunity of otherwise providing for himself might dispose him so to do.

1060. In the case of the few individuals who were not employed on public duty, as also of any others who might be hereafter in the same situation, it would we observed be an object with us, in communication with the Surveyor General, either to furnish them with employment as Surveyors, or to provide for them by other means. In the event, however, of their remaining for some time without employment, it was we remarked for the consideration of Government whether the whole or only half their allowance should be paid to them during that period.

1061. With respect to the students or apprentices at the School, although by their Indentures the Company was bound to educate and maintain them until the term of their apprenticeship should have expired, yet as after that period, it was entirely optional with Government to employ them or otherwise, we apprehended that the friends of these young men would be very ready to commute the obligation on the part of Government for any other suitable provision; until, however, they should be otherwise provided for, we proposed that they should remain at the School under care of the Usher, subject to the superintendence and control of the Surveyor General.

1062. In the letter addressed to Captain Warren, copy of which was transmitted to Government with our address under notice, we had intimated that the allowance for the support of these young men would be drawn and paid to the parties individually, either at the office of the Board of Revenue, or at the office of the Surveyor General; but on further consideration, this arrangement appeared to us to be inexpedient; the young men were not we remarked entitled to any fixed allowance, but merely to maintenance, which we were of opinion might continue to be supplied as heretofore, but at a much less expense than had been hitherto incurred.

1063. We proposed that the actual monthly expense should be defrayed by the Surveyor General on a Bill to be countersigned by the Secretary to the Board of Revenue; we observed that if this should be approved, the necessary authority for passing these Bills should be furnished to the Civil Auditor.

1064. We subjoined the following abstract of the amount hitherto drawn by the Superintendent of the School on account of salary and establishment, and for the subsistence of the Apprentices at the school.

Superintendent's salary...	...	...	...	50	0	0
John Pereira, Draftsman	...	...	25	0	0	
Strenevasachary, Moonshy	...	...	8	0	0	
Establishment... 4 Surveying Lascars	...	...	11	1	0	
W. Scott, Usher and Assistant...	...	...	25	0	0	
Allowance for 12 boys at 10 Pagodas each	...	...	120	0	0	
						189 1 0
						239 1 0

in addition to which an allowance equal to 100 Pagodas had been drawn at stated periods by the Superintendent as Inspector of Revenue Surveys.

1065. Under the orders which had been issued for the abolition of these joint offices, the last mentioned allowance as well as the salary of Superintendent would, we remarked, have ceased from the 1st December, and there would also, as already noticed, be a considerable reduction in the expense of supporting the Apprentices at the School. The four Surveying Lascars, we also proposed should be dismissed; the immediate saving of expense resulting from these arrangements, we observed would probably not be much less than 250 Pagodas per month.

1066. The Usher, William Scott, of whom the late Acting Superintendent gave a very good character, was educated at, and belonged to the Institution; we proposed that he should continue for the present in the same situation, subject to the orders of the Surveyor General.

1067. With respect to the Draftsman Pereira, and the Moonshy Strenevasachary, we observed that the late Acting Superintendent had recommended each of these persons for a small pension; we remarked that this perhaps would be the most economical method of disposing of these persons, who had certainly some claims from length of service; we did not consider it likely that their services would be required by the Surveyor General, nor was their much probability of their obtaining an adequate provision elsewhere.

1068. Subject to the farther enquiry which it was proposed to make upon these points, we begged leave to recommend that the two persons above mentioned should be pensioned from the 1st January 1811. The pension of Pereira, we were of opinion, might be fixed at 8 or 10 Pagodas, and that of the Moonshy at 3 or 4 Pagodas per month.

From the Chief Secretary, in Cons., 7th February 1811.

1069. The orders of Government on the subject of the above address were communicated to us under date the 29th ultimo.

1070. The Honorable the Governor in Council we were informed considered it to be of importance to curtail as much as possible the expenses of the Surveying Department at large; but although it appeared to be optional with the Government to dispense with the Assistants of the Revenue Surveying Establishment after the expiration of the Apprenticeship, the Governor in Council was of opinion that the adoption of that measure indiscriminately or at once would be to involve in distress a number of individuals who had been reared in the service of the public. It was accordingly resolved to adopt generally the proposition expressed in our letter above recited, and to continue the Assistants and Apprentices on their present footing until further orders. It was at the same time presumed that their services might be immediately disposed of in such a manner as would merely reimburse the public for their expenses.

1071. The Governor in Council was likewise pleased to adopt the proposition contained in the 12th paragraph of our letter before mentioned, and with the view of endeavouring to reduce the expense of the Establishment, it was requested that we would immediately cause an intimation to be made to each individual of the late institution, whose Apprenticeship might have expired, informing them that they were at full liberty to leave the Service whenever inclination or the opportunity of otherwise providing for themselves might occur; but that they would be continued in the employ of the public on their present allowances if they chose to remain, and that their services would be liable to be employed on whatever Survey or in such of the public Departments as the Government might deem to be expedient.

1072. There appeared to the Governor in Council to be some error in the calculation of the expenses of the Establishment of the Revenue Surveyors as stated in our letter, for, including the charge for the full complement of the young Apprentices at School, the amount, it was remarked, was only Pagodas 10,116 per annum; but as it appeared by the printed Regulations, that the Assistants became progressively entitled to increased allowances, it was considered probable that the amount might soon become equal to the sum which had been stated by us if none of them should leave the Service. It was true that the increased allowance here alluded to might be granted or not at the option of Government, but we were informed that if the Surveyors were continued in any line of the Public Service, it would not, in the opinion of the Governor in Council be to deprive them of an advantage always held out to them, and from which it appeared that a number of their own body had already derived benefit.

1073. The Honorable the Governor in Council however considered it to be necessary to revise a Regulation, which would ultimately involve an expense not easily subjected to calculation. We were accordingly informed that the attention of the Surveyor General had been directed to that subject, and that whatever might be adopted in the Regulation of his Department, relative to the pay or promotion of the Assistant Surveyors who might have become permanently attached to him, would of course be made to apply to those who might be continued in the Departments under the Board of Revenue or any other public authority.

1074. With respect to the six Apprentices at the Surveying School, it having been understood that three of them were capable of being attached to Surveys, Government determined that the Surveyor General should be authorized to employ their services in such a manner as might be considered by him to be most conducive for the promotion of the objects of his department; but with respect to the remaining three Apprentices at the School, the Honorable the Governor in Council was pleased to desire that we would immediately endeavour, in communication with their guardians and the Surveyor General, to arrange a commutation of the obligation of Government for some other suitable provision as we had already suggested. The actual expense of their subsistence, it was observed, would in the meantime be defrayed by the Surveyor General, whose bills on that account were authorized to be adjusted in the manner

proposed in our letter on this subject; the custom described in our letter before recited "of the Superintendent of the School receiving the allowance for the established complement of Students" (which was twelve) whether complete or otherwise," appeared to the Governor in Council, not to be reconcilable to any of the rules of the Service.

1075. The Governor in Council was of opinion that six of the Assistant Surveyors or the Apprentices might, with advantage to the Service, be attached to the Department of Tank Repairs and Watercourses of so much importance to the cultivation of the country, and it having been understood that the services of those who had already been employed in that branch had been very useful in carrying on its details, the Honorable the Governor in Council desired that the above number might be selected for that duty in communication with the Surveyor General; whose views in the arrangement of his Department we were informed it would be inadvisable to disturb by taking any of the Assistants whom he might be desirous of keeping for employment on particular Surveys. It was also we were informed the wish of the Governor in Council, that one of the Assistants should be permanently attached to the Collector of Madras and charged to the establishment of his office. The application of the services of the Assistants and Apprentices, who might not remain under our authority or be provided for in a different manner would, it was observed, rest with the Surveyor General, who would be directed to submit a plan for that purpose.

1076. Our suggestion for placing such of the Assistants as were out of employ upon the allowance of half pay was approved of, especially when it might appear that the circumstance was occasioned by any bad qualities of their own.

1077. The Honorable the Governor in Council was pleased to state his expectation that the whole of the expense of the establishment of the Superintendent of the School, as well as his own personal allowances would have ceased on the 1st of December last; and concluded that the only remaining expense at the School would be the actual amount of the subsistence of the remaining Apprentices. The appointment of Usher to the School was considered to be quite unnecessary, the person at present employed on that situation was however permitted to superintend the young Apprentices who had been proposed to be provided for in a different manner, and it was remarked that the Surveyor General would also be enabled to employ his services in his office if he considered that to be necessary. His pay, we were informed, would be drawn in the Department of the Surveyor General.

1078. In reply to that part of our letter which referred to the Draftsman and Moonshy of the Surveying School, the Governor in Council considered that it should rest with the Surveyor General to state whether he would require the services of the former; and we were informed that a reference had accordingly been made to him on that subject. The Governor in Council acquainted us that he should come to a determination on our recommendation for conferring a pension on the Draftsman, when the reply of the Surveyor General should be received; and in the meantime, we were requested to ascertain in what manner he had been lately employed.

1079. It appeared evident to the Governor in Council that the services of the Moonshy could be no longer necessary, but as it was understood that the same person was employed in the capacity of an Assistant at the Observatory at which he had been brought up, the Governor in Council preferred the measure of granting a small addition to his salary to that of pensioning him as proposed by us. It was apprehended that the measure of pensioning that person on the foundation of the Surveying School while he might still be capable of being employed as an effective servant at the Observatory, would establish a precedent which might be productive of

future inconvenience. His salary by the Observatory account appeared to be Pagodas 25 per mensem. His allowance as Moonshy was stated by us to have been Pagodas 8 per mensem, and it was determined to grant him a monthly salary of Pagodas 35 from the 1st of January 1811, the period from which we proposed he should be pensioned. That arrangement we were informed, had been communicated to the Acting Astronomer and to the Surveyor General who would in future be charged with the control of the Observatory as a part of his general duty.

From Mr. Gahagan, in Cons.,
22nd November 1810.

1080. To the orders of the Honorable the Governor in Council above recited, and which were not received by us till the 7th instant, due attention shall be paid.

1081. Under date the 20th November last, the Honorable the Governor in Council was pleased to direct that all memoirs or reports regarding the Surveys carried on under the Inspector of Revenue Surveys down to the 1st December last should be delivered over to the Surveyor General; who also requested from us a list of the charts and other documents transferrable from our office under the General orders of Government of the 9th October last.

From Colonel Mackenzie,
22nd, in Cons., 24th December 1810.

1082. The Records belonging to the office of Inspector of Revenue Surveys have accordingly been made over to the Surveyor General, and we have also transmitted to him a list of the Maps, Plans, &c., deposited with us referring him to the Quarter Master General of the Army for the delivery of these documents as they were all sometime ago given in charge to that officer.

VACCINATION.

1083. Under date the 16th June last, the Honorable the Governor in Council was pleased to refer to us copy of a letter, with enclosure from the Medical Board relative to Vaccine Inoculation with directions to submit our sentiments generally on the plan proposed by the Superintendent, of recompensing the native Vaccinators in land instead of money.

From Mr. Gahagan, in
Cons., 2nd July 1810.

1084. To this reference we had the honor to reply in our address under date the 2nd August, we observed that in that large portion of territory into which the permanent Settlement had been introduced it would be troublesome and difficult, if not impracticable to carry into effect the plan proposed; as, however, a large tract of territory still remained under the immediate management of the Collectors, and as the general extension of Vaccination (could it be effected) into half of the Provinces under the Government would ultimately ensure its general adoption, the circumstance of the Sirkar having lost its immediate power of disposing of Enams in the settled Districts, we remarked opposed no obstacle to the plan proposed by the Medical Board; if indeed, we observed the permanent Settlement had been introduced into every District, methods might be devised to recompense the Zemindars for Enams which it might seem expedient to bestow upon Vaccinators. The plan, therefore we remarked was practicable, but whether it was expedient upon the grounds of economy and efficiency we had considerable doubts.

1085. With respect to economy, we could not comprehend how "substituting lands in perpetuity for the fixed salaries of the native practitioners in the Department of Vaccination would save expense. If land were granted it must we observed either be cultivated land paying Revenue, or waste land at present worth nothing. If cultivated land were granted, Revenue we remarked would be relinquished and expense be in fact perpetuated. If waste land were granted, the Vaccinator must either cultivate it himself, which (if he could do it) would draw

him from his proper duty of Vaccination, or he must employ Ryots who must be drawn from some Sirkar land by the low terms at which the Vaccinator, like every other Enamdar, would be obliged to offer his land.

1086. In the outline submitted by the Medical Board, it was not specified whether cultivated or waste land were meant, but from the difficulties which attend the bringing waste under the plough, and which in fact render waste generally of no value and from the circumstance of its being proposed to grant "one chief Native Practitioner with 6 or more Assistants from his family Pagodas 100 per month in land;" we inferred "that cultivated land; paying Revenue was in the contemplation of the Medical Board."

1087. The papers submitted by Mr. Mackenzie and the Medical Board did not we remarked specify the whole quantity of land which was proposed to alienate for the purpose in question, but from the large Enam which it was proposed to bestow upon the chief Native Practitioner and his Assistants, we concluded that a very considerable sacrifice of Revenue must be made, or in other words a very considerable expense perpetuated, by the adoption of the system proposed. The saving which appeared to result from Mr. Mackenzie's plan, we observed was entirely owing to diminishing the salary of the Superintendent; discontinuing the Native Practitioners in the Jaghire and striking off part of the Office Establishment at Madras; how far such retrenchments were consistent with the expectation of the speedy and general introduction of Vaccination, it was we observed impossible for us to determine, because we were unacquainted with the details of the office of the Superintendent, but they certainly were unconnected with the proposal to recompense the Native Practitioners in land instead of money. In fact as the Native Practitioners must be adequately rewarded, whether it were in land or in money, and as it was the same to Government (at present at least) whether they paid them in money, or paid them by the transfer of a portion of Revenue, there could we observed be no immediate economy in changing a monthly salary into an allowance of so many Pagodas in land; but the ultimate consequences which such a substitution would produce, might we thought be serious in respect to economy. It was we observed to be hoped that in the course of time, Vaccination would be generally diffused, known and adopted by the people. If no such expectation were entertained, it appeared to us unreasonable to incur any expense or trouble for the introduction of Vaccination; if on the other hand there was reason to expect that in the course of a few years the natives generally would be convinced of the utility of Vaccination, they would in that case we remarked eagerly adopt it and reward the practitioners so liberally that it would be no longer necessary for Government to be at the expense of continuing their salaries.

1088. In England immediately after the promulgation of the discovery of Vaccination, a multitude (Doctor Willan says not less than 10,000 of all sexes and professions) took upon themselves to practice the inoculation. It might we thought be expected than when the advantages of Vaccination were generally known, something like the same encouragement would be shewn by the natives of India to the practitioners, which appeared to have drawn such multitudes to

the practice in England. It would we observed then be high time for Government to leave Vaccination to itself, and the practitioner to the patronage of the public. Their salaries might then be struck off, but their Enams could not be resumed, at least no Native Practitioner would be satisfied with an Enam to be held on such conditions; permanency we remarked is what gives a value to land, but a salary might be valuable without such a certain tenure.

1089. We were moreover of opinion that this mode of rewarding or recompensing public servants should be generally discouraged upon grounds of economy, as well as those of efficiency; we observed that when a pension is granted or a salary fixed, to be paid annually or monthly from the public treasury, it comes continually under the notice of those officers whose proper duty it is to retrench useless disbursements, and there is some probability that the pension or office no longer deserved or wanted may cease; but an Enam we remarked escapes observation; the service is neglected or forgotten while the recompense continues, and when an enquiry is instituted the Enamdar pleads prescription and poverty.

1090. Upon economical grounds also it would we thought be found that Government could purchase more labour for 100 Pagodas paid in ready money as salary from the public Treasury than for 100 Pagodas "in land," or in other words for an assignment on the Revenue for 100 Pagodas, since the time and attention of the Enamdar employed in collecting his rents must be deducted from his services to his employer.

1091. We were not of opinion that the permanency of the recompense would insure the permanency of Vaccination. If indeed a permanent disbursement were absolutely necessary to promote Vaccination, the object we thought was so important that the expense ought to be incurred, and upon this ground we observed that we should be inclined to listen with a more favorable ear to the suggestions of the Medical Board respecting an allowance to the priest of Marriammah to recompense them for the loss of the Poojahs they receive as intercessors with the destructive goddess of small pox, but such allowances must we observed be at the expense of Government, and a Statement which shews or pretends to shew a saving to Government by abolishing temporary salaries and establishing in lieu of them permanent Enams must we remarked be illusory.

1092. With respect to the efficiency of the plan proposed, we were of opinion that the zeal and active anxiety which a dependent and precarious situation is calculated to promote among the Native Practitioners would be weakened, if not extinguished, when the recompense should become permanent, at all events there was we thought room to expect that active exertions would be less common among the Native Practitioners when they should become so independent; that a considerable degree of neglect must be officially proved against them before they could be deprived of their allowances, than while they should continue dependent on a zealous superior enabled to punish their neglect by immediate dismissal. The Service required from Vaccinators was not we remarked of that nature which could be quietly trusted to an

Enamdar. The Pagoda Establishment and the Village Officers we remarked are no doubt sufficiently attentive although they are supported by a fixed share of the crop of grain or by a permanent Enam in land; but their services we observed are so well known and so urgently necessary that there is generally no danger of there being neglected. It was we remarked obvious that the service of the Curnam to keep the Village Register, the Barber to shave, the Blacksmiths and Carpenters to fabricate and repair ploughs was of quite a different nature from the propagation of Vaccination. The whole of the inhabitants, we observed are concerned to prevent or punish the careless conduct of the village officers, but until Vaccination should be properly valued by the people at large (when indeed it would become unnecessary for Government to patronize it longer) not one individual in the Village or in the Zillah would we remarked be interested about Vaccination or give himself the trouble to consider whether the Vaccinator were active and zealous in promoting the objects for which he obtained his Enam. The consequence it was therefore probable would be, the gradual neglect and ultimate extinction of Vaccination.

1093. We had already stated our opinion that the Government could purchase more active labor by a fixed salary from the Treasury than by the assignment of an equal sum upon the Revenue, and we thought that there was every reason to apprehend that the attention and time of the Vaccinator would be too much taken up by his Enam. The Medical Board we remarked suggested the necessity of granting lands in the vicinity of the villages in which the "Vaccinators are settled to prevent their attention being distracted by cultivation at a distance from whence the duty is to be performed by which the tenure is to be held;" hence we inferred either that the duty must be neglected, or that the best lands (for those nearest are generally best) must be given to the Vaccinators. The Medical Board seemed to admit the danger of neglect for they said in the 7th para. of their letter to Government, "it will then become necessary to combine permanency of possession with proper discharge of duty; with every care the disease in particular situations may occasionally be lost, yet every precaution will be necessary in support of the plan to convince the practitioner of the value of permanency by establishing the public investigation that will be instituted on any complaint of neglect of duty and on which alone a forfeiture of the land will take place."

1094. We imagined that instead of convincing the native practitioners of the value of the property (of which we remarked they were no doubt already aware) or of taking measures to secure the permanency of their landed Enams, it would be much more necessary to excite their zeal and activity by rendering them dependent upon an enlightened European Superintendent armed with authority to punish their neglect by immediate dismissal, and himself stimulated by philanthropy, professional ardour, and a good salary.

1095. Vaccination, as every other improvement in Surgery and Medicine had we observed pushed itself forward in Europe by the public spirit in some degree; but chiefly by the personal interest of professional men, who are constantly goaded to exertion by their anxiety to obtain

that public favor and reputation which leads to fortune; here we remarked no such motive exists: the practitioner is hired by Government to inoculate some generally indigent or low person who is bribed by the distribution of rice, or by some other similar consideration to submit to the operation. It would therefore we thought be extremely imprudent to disarm or discourage the European Superintendent by lessening his authority over the native Vaccinators, whose exertions depend not on professional zeal, but on their monthly salary.

1096. We could not at present discover any way in which Enams could be granted with a prospect of encouraging Vaccination. To pay the native practitioners in land instead of money, we thought wrong in principle. With respect to the priests of Marriammah, we confessed that we did not see any great benefit which would result from conciliating them by Enams, because they would take the Enams and yet insist as much as ever upon the necessity of propitiating the rage of their goddess. If however it should appear to Government that the attempt to bribe these anti-vaccinating priests to the cause of Vaccination were deserving of a trial, we stated our willingness to consult the Collectors on the least objectionable manner of making the experiment; but we imagined that until the natives at large were convinced of the utility of the practice, the disease could only be preserved by the activity of the native practitioners stimulated by a precarious salary, and by the exertions of Medical gentlemen instigated by professional ardour and philanthropy. The ultimate success of Vaccination, must we observed depend upon the opinion of the public being properly directed by the exertions of the Medical men.

STATEMENT COMPARATIVE OF THE ACTUAL WITH THE ESTIMATED RECEIPTS IN THE OFFICIAL YEAR 1809-10.

1097. In a letter under date the 17th ultimo, we had the honor to submit for the information of the Honorable the Governor in Council and for transmission to the Honorable Court of Directors, the statement furnished by the Revenue Department, from 1st May to 30th April 1810, compared with the Estimated Probable Receipts and Disbursements same period.

1098. We at the same time intimated our intention to submit in the course of a few days a Report with the Statements for the late Fashy 1219, which had then been lately received; and as we proposed in that report to present an ample view of the state of the Revenues under this Presidency, we confined ourselves in our address under consideration to a brief exposition of the contents of the Statement submitted, and to a few remarks thereon.

1099. From this Statement, we prepared two Abstracts, one shewing the Estimated, the other the actual receipts arranged under distinct heads; and these we had the honor to transmit to the Honorable the Governor in Council with our letter under notice; the general result was comprised in the following.

A and B—in Cons., 17th January 1811.

Abstract Statement of the Actual, compared with the Estimated Collections for the Official year 1809-1810.

Abstract Statement of the Actual, compared with the Estimated Collections for the Official year 1809-10																						
	Land Revenue.			Farms and Licenses.			Salt Revenue.			Customs by Land and Sea.			Extra Revenue including Judicial Receipts and Civil Fund.			Net Stamp Duties.			Grand Total.			
	Star Pags.		F. C.	Star Pags.		F. C.	Star Pags.		F. C.	Star Pags.		F. C.	Star Pags.		F. C.	Star Pags.		F. C.	Star Pags.		F. C.	
	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	1809-10	
Estimated 1809-10	1,04,74,003	0	0	8,46,645	0	0	6,03,953	0	0	8,77,323	0	0	3,98,035	0	0	...	...	...	1,28,39,979	0	0	
Actual do.	1,03,22,569	42	0	5,04,358	2	23	6,96,598	38	38	* 9,59,382	21	23	6,55,693	17	56	30,536	12	43	1,31,69,168	44	38	
Difference...	1,51,438	3	0	17,733	2	23	92,045	33	38	82,054	21	23	2,57,658	17	56	30,536	12	43	3,29,180	44	38	
Abstract.	Excess.			Deficiency.			Revenue			Estimate.			Actual.			Increase.						
	...	...	...	1,51,438	3	0	...	...	...	5,29,113	0	0	6,42,509	10	6	1,13,394	10	6	...	...	...	
Land Revenue	...	2	23	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Farms and Licenses.	17,733	38	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31,341	33	58	
Salt	92,645	21	28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	Net Increase.	82,054	21	23
Customs	82,054	17	54	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Extra Revenue	2,57,658	12	43	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Net Stamp Duties	30,536	2	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Deduct Deficiency	4,80,628	3	0	1,51,438	3	0	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Net excess	1,51,438	44	38	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	

1100. On the estimate of collections for the official year 1809-10 we had made some observations in a letter to the Accountant General of which a copy was submitted to Government under date the 29th September 1809; the substance of our observations was, that the Estimate of Land Revenue appeared to be too high; that the Estimate of Farms and Licenses was sufficiently correct; the Estimate of Salt Revenue was considerably underrated, and the estimate of Customs as much overrated; that the Estimate of Extra Revenue was far too low, and that the Estimate of Revenue from Stamps was omitted. We had stated, upon these grounds, that a well founded confidence might be entertained that the aggregate receipts at least had not fallen short of the amount estimated Pagodas 1,28,39,979.

1101. It appeared that the actual exceeded the estimated receipts in the considerable sum of Pagodas 3,29,189; it was we observed, satisfactory that the error (if it were any) was on the side of moderation, but we apprehended that, with the exception of the remark respecting the Customs (which branch had proved more productive than could have been reasonably foreseen) our observations, were as correct as the general purpose in view demanded, and as the means of information at the time admitted.

1102. The deficiency in the actual below the estimated collections of Land Revenue we thought was less than might have been expected, when it was considered that the estimate itself was so very high, that it exceeded by two lacs of Pagodas the aggregate Jumma of Fusly 1218, and by more than three lacs the aggregate Jumma of Fusly 1219. In fact, the difference, we remarked, would have been much greater but for the large amount of arrears realized in Tinnevely under the operation of the transition from the system of Aumany to that of village rents. By this measure, the value of the accumulated stock of grain at the end of Fusly 1218 (the year in which the lease was concluded) had for the most part been brought into the accounts of the succeeding year, in addition to the Current Jumma, an effect which we explained to Government would be the result of that arrangement, though we did not expect that it would have been so soon accomplished to such an extent.

1103. As the realization of the high estimate for the official year under consideration depended of course in a considerable degree on the due collection of the kists of Fusly 1219, falling due within the 30th April, we some time previously to the close of the official year had addressed a circular letter to the Collectors on this subject; and we had at the same time addressed a particular letter to those Collectors whose accounts exhibited an unfavorable comparison with the collections of the year preceding.

From Mr. Robertson, 20th, in Diary Cons., 29th March 1810.
 From Mr. Jarrett, 12th, do Cons., 21st May
 From Mr. Hyde, 27th, do Cons., 29th March.
 To Mr. Long, 8th, Diary Cons., 12th do
 To Mr. Chaplin, 8th, do 12th do
 From do 30th March, do 12th do
 To Mr. Ross, 8th, Diary Cons., 12th April.
 From do 23rd, do 29th do
 To Mr. Graeme, 8th, in Diary Cons., 12th do
 From do 29th March, in Cons., 2nd April.
 To Mr. Cotton, 8th, in Diary Cons., 12th March.
 From do 21st, Cons., 26th do
 To Mr. Wallace, 8th, Diary do 12th do
 From do 21st May, do 2nd April.
 To Mr. G. F. Travers, 8th, Diary Cons., 12th March.
 From do 31st May, do 5th April.
 To do 21st, Diary do 24th May.
 From Mr. Read, 1st, Cons., 19th March.
 do do 7th, do 19th do
 To do do 9th, do 19th do
 From do 23th, do 5th April.
 To do 26th, Diary Cons., 30th do

The correspondence here adverted to we submitted to Government as an Appendix to our Report under consideration.

1104. It would, we observed, appear from the correspondence that the great difference of collection which we had occasion to point out was owing, for the most part, to a modification of the Kistbundy in some instances; and in others, to a circumstance similar in effect, resulting from the introduction of the Lease Settlement, during the formation of which in Fusly 1218 collections were made according as the crops were cut before a regular Kistbundy had been formed; whereas in Fusly 1219 (the second year of the Lease) the Kistbundy having been already formed, the collections were made according to it; in a few instances we remarked the difference was owing to actual difficulties in the collection of the Revenue.

1105. It would at the same time, we observed, appear that, with some exceptions, the actual collections to the 30th April approached nearly to the estimated collections, and that in a few instances, the comparison was considerably in favor of the former; of the differences which were apparent we deemed it unnecessary to enter upon an explanation; we considered the actual collections of one year as obviously furnishing the best indeed the only specific ground wherewith to compare the actual collections of another. Estimates we remarked of every kind are liable to error, even those which were grounded upon *fixed and certain data*. Estimates of Revenue we remarked are grounded only on probabilities; the actual demand (for the greater part at least) not being definitely determined, but liable to fluctuation from circumstances which cannot be known at the time that the estimates are formed.

1106. By these observations we wished it to be understood that though it was incumbent upon us to account satisfactorily for the actual collections of one Revenue year on comparison with the actual collections of another, we did not consider the same responsibility to exist with regard to the accounts prepared for the official year; as far as concerned the Revenue, the official year, we remarked, is a broken period, composed of part of two Revenue years, and in the accounts prepared for that year, the comparison is drawn not between the actual collections of one year with those of another, but between the actual and the probable collections of one and the same year, while the latter, that is, the probable collections, are founded upon estimates prepared for the use of the Accountant General, without any communication with the Board of Revenue.

1107. The Honorable the Governor in Council we remarked, was aware that it was of late only that a Report had been expected from the Board of Revenue upon the Estimates and Statements under consideration. To enable us satisfactorily to discharge this duty, it was not we remarked sufficient that we were furnished with the General Estimates and Statements transmitted to us by the Accountant General; we observed that we ought to be furnished by the Collectors with an Abstract of their particular Estimates from which the General Estimate is prepared, accompanied with a Report explanatory of the grounds upon which the amount of each item of the Estimate is calculated; and in like manner, as relates to the General State-

ments of actual collections prepared at the expiration of the year; we ought, we observed, to be furnished by the Collectors with an Abstract of their particular Statements, accompanied with a Report, explanatory of the cause of the difference between the amount of each item of estimated and actual receipt.

1108. We knew not whether the object for which the Estimates and Statements for the Official year are prepared might be deemed of such importance as to demand the particular attention which would thus be bestowed upon them. For every practical purpose of efficient control, we considered the Accounts and Reports which we receive for the Fusly year to be sufficient; but we observed that if the Honorable the Governor in Council should desire it, we should require from the Collectors the Accounts and Reports to which we had referred, for the official year, and that we would circulate forms and instructions for that purpose.

1109. For the reasons above assigned we thought it unnecessary to enter upon an explanation of the differences observable between the estimated and actual collections under the several Heads of Forms and Licenses, Customs and Salt; the comparison we remarked was satisfactory; where the deficiency did not arise from an immoderate Estimate, but from actual defalcation, we observed would best be shewn when we should come to compare actual receipts of Fusly 1219 with those of the year preceding.

1110. The estimated charges for the official year 1809-10 amounted in the aggregate to Star Pagodas 25,89,146, being less than the actual charges of 1808-9 to the amount of nearly three lacs of Pagodas and less than the actual charges of 1807-8, to the amount of nearly ten lacs of Pagodas.

1111. The actual charges of the official year 1809-10, it appeared, amounted in the aggregate to Pagodas 26,91,767, which exceeded the estimated charges in the sum of Pagodas 1,02,621, the excess and deficiency under the several heads were shewn in the following.

Abstract Statement of the actual compared with the Estimated charges for the Official year 1809-1810.

	Charges collection of Land Revenue including extra charges of a Revenue nature and Tank Repairs.	Charges collection of Land Customs.	Charges collection of Salt Revenue including the cost of the Salt or manufacture.	Stamp Revenue Charges.	Pagoda and Mosque allowances, Pen-sions and Charitable allowances.	Judicial and Police Charges.	Extraordinary Charges.	Civil Fund.	Total.	Add commercial Customs charges.	Grand Total.
Estimated 1809-1810.	8,08,231	0	0	1,31,290	4,70,318	0	1,72,451	0	25,28,783	0	25,89,146
Actual ... 1809-1810.	7,49,913	1,01,855	43,41	1,26,525	5,21,388	38,74½	2,51,312	9,74	5,60,26,21,229	1,36,70,508	0,70,26,91,767
Difference...	58,317	29,22½	6,641	4,763	51,070	34,59	78,861	9,74	92,476	1,36,10,145	1,02,621
<i>Abstract.</i>											
Land Revenue	...	...	...	...	...	...	...	...	...	...	...
Customs	6,641	43,41	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...	...
Stamp Revenue	7,589	24	6	...	...	...	...	...	...	...	...
Pagoda, &c. allowances	51,070	36,59	...	...	...	...	...	...	...	...	...
Judicial Charges	10,946	38,74½	...	...	...	...	...	...	...	...	...
Extraordinary Charges	78,861	9,74	...	...	...	...	...	...	...	...	...
Civil Fund	447	569	...	...	...	...	...	...	...	...	...
Deduct deficiency...	1,55,557	24	3½	...	...	...	...	...	...	...	...
	63,031	22,47½	...	...	...	...	...	...	...	...	...
Net Excess ...	92,476	1,36	...	...	...	...	...	...	...	...	...
Add Excess of Commercial Charges ...	10,145	0,70	...	...	...	...	...	...	...	...	...
Total Net Excess...	1,02,621	2,26	...	...	...	...	...	...	...	...	...

1112. The excess here shewn was not, we remarked, an increase but a difference only

NOTE.— Pagoda and Mosque allowances, and Pension and Charitable allowances were, we remarked, thrown into one sum in the Accountant General's Statement (See Page 8) under the latter head, there was a considerable actual decrease, as would, we observed, be shewn on submitting the Fusly Statements.

between estimated and actual charges; the excess under the head of Pagoda and Mosque allowances we stated to be occasioned by the incorporation of certain Devasthanam charges which under a former arrangement had been temporarily excluded; the excess under the general head of extraordinary charges appeared chiefly in the items of extra charges of an incidental nature not belonging to Revenue "of Tuccavey" and of "charges collection sequestered Zemindaries."

The two last items we explained to be recoverable and brought to account under the head of extra Revenue; the excess under the head of "Judicial and Police charges;" and that under the head "commercial custom charges," we did not consider to demand from us any explanation; the excess under the head of "Stamp Revenue charges" we stated to be occasioned by those charges having been omitted from the estimate; and the excess and the head of "charges collection of land custom" was, we remarked, for the most part occasioned by a necessary increase of establishment beyond the extent estimated.

1113. The general result of the statement submitted with our address under notice was an excess in the actual net receipts beyond the estimated net receipts to the amount of Star Pagodas 2,26,568 as shewn in the following.

		Revenue Department.			Commercial Department.			Total.		
Receipts ...	Estimated ...	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.
	Actual ...	1,24,91,764	0	0	3,48,215	0	0	1,23,39,979	0	0
Charges ...	Actual ...	1,28,52,295	33	16	3,16,873	11	22	1,31,69,163	44	38
	Increase...	3,60,531	33	16	Decrease. 31,341	33	58	3,29,189	44	38
	Estimated ...	25,28,783	0	0	60,363	0	0	25,89,146	0	0
Net Revenue ...	Actual ...	26,21,259	1	36	70,503	0	70	26,91,767	2	26
	Increase...	92,476	1	36	10,145	0	70	1,02,621	2	26
	Estimated ...	99,62,981	0	0	2,87,852	0	0	1,02,50,833	0	0
	Actual ...	1,02,31,036	31	60	2,46,365	10	32	1,04,77,401	42	12
	Increase...	2,68,055	31	60	Decrease. 41,486	34	43	2,26,568	42	12

1114. For the further information of the Honorable the Governor in Council, we submitted the following Statement shewing the actual gross Revenue, Charges, and net Revenue from the Official year 1805-6 to the Official year 1809-10, inclusive.

Abstract Statement showing the actual Gross Revenue, Charges and Net Revenue for the last five years, or from 1805-6 to 1809-10 inclusive.

	1805-6.			1806-7.			1807-8.			1808-9.			1809-10.		
Land Revenue ...	99,34,124	39	19	93,46,169	33	24	97,74,881	2	72	98,11,563	38	11	1,03,22,569	42	0
Farms and Licenses ...	3,60,186	36	64	3,73,692	21	1	4,76,456	24	47	4,47,354	2	78	5,04,388	2	23
Customs ...	8,33,567	16	77	6,34,661	23	65	6,20,471	12	8	7,49,694	33	74	9,59,382	21	23
Salt ...	4,64,742	11	29	5,39,619	33	9	6,47,474	3	74	6,57,007	11	32	6,96,598	38	38
Mint Customs ...	16,736	7	45	7,869	15	46	40,614	8	56	1,418	32	6	...	...	...
Stamp Revenue ...	...	...	...	...	...	...	...	...	...	...	...	...	30,536	12	48
Total Extraordinary...	1,16,09,357	27	74	1,09,02,018	0	66	1,15,59,897	10	17	1,16,67,038	23	42	1,25,13,475	26	62
Add Extraordinary...	10,49,136	18	1	7,15,426	37	71	7,77,004	34	52	7,11,139	21	70	6,55,693	17	56
Total...	1,26,58,494	3	76	1,16,17,439	38	57	1,23,86,902	2	70	1,23,78,178	5	32	1,31,69,163	44	38
Deduct Charge ...	32,11,228	15	29	33,52,158	24	22	35,51,694	40	7	23,43,871	33	3	26,91,767	2	29
Net Revenue ...	94,47,266	30	46	82,65,281	14	35	87,85,207	4	63	95,34,306	12	29	1,04,77,401	42	12

A. Town Duties were collected during the whole of this year.
B. Town Duties were collected during only a part of this year.
C. Town Duties were collected during the whole of this year.

1115. The receipts of the official year 1805-6 it hence appeared had exceeded those of any previous official year to the amount of nearly five lacs of Pagodas, although in each of two former years a sum of upwards of two lacs of Pagodas had been brought to account as proceeds from the sales of land consequent on the introduction of the permanent settlement. This augmentation of Revenue in 1805-6 we remarked had been occasioned by the establishment of the salt monopoly and by the extraordinarily favorable season of Fusly 1215, the greater part of which (9 months and 19 days) was comprehended in the official year under notice.

1116. It was to be observed nevertheless that the ordinary receipts of the last official year 1809-10 exceeded in the sum of nine lacs of Pagodas the ordinary receipts of 1805-6, and that the charges of 1809-10 fell short of the charges in 1805-6 in upwards of five lacs of Pagodas. The difference however apparent under the head of extraordinary receipts, reduced the increase of net revenue to some what more than ten lacs of Pagodas.

1117. The extension of the judicial system to all the provinces subordinate to this Presidency not having taken place until the commencement of May 1806. 1806-7, it would we observed appear that the charges in that and the succeeding year had considerably exceeded the charges in the official year 1805-6. The diminution of charge and increase of net revenue which had since taken place, must we observed, appear in a stronger light when the great expense attending that measure was considered.

1118. To elucidate the observation we subjoined the following Abstract Statement in which the charges and net Revenue were shewn after excluding the amount of Judicial charges.

ABSTRACT.

	1805-6.			1806-7.			1807-8.			1808-9.			1809-10.		
	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.	Star Pags.	F.	C.
Charges.	32,11,223	15	29½	33,52,158	24	22	35,51,694	40	7	28,43,871	38	3	26,91,767	2	26
Deduct Judicial and Police Charges ...	5,53,689	36	6	8,32,033	40	79	9,17,964	37	72	8,87,338	25	70	8,62,225	38	74
Remaining...	26,57,533	21	23½	25,20,124	25	23	26,33,730	2	15	19,56,533	12	13	18,29,541	8	32
Net Revenue excluding Judicial and Police Charges ...	99,67,078	33	32½	90,68,312	38	76½	96,81,025	41	51½	1,03,40,402	12	46½	1,12,76,415	8	65

ESTIMATE OF THE OFFICIAL YEAR 1810-11.

1119. We concluded our Report under consideration with a few remarks on the Regular Estimate of Receipts and Disbursements for the current official year 1810-11, which was referred to us by the Accountant General in the month of September last, and which, as we understood, he shortly afterwards incorporated in the General Estimate and submitted to Government before we had leisure to make the Report desired.

1120. In consequence of our remarks on the Prospective Estimate for 1810-11, the amount of that Estimate had been considerably reduced; but the subsequent Estimates of the Collectors raised the amount of the Regular Estimate even beyond the amount of the Prospective Estimate, as originally framed.

1121. The Estimated Collections of 1810-11, according to the Regular Estimate, stood in comparison with the actual collections of 1809-10, as shewn in the following

Abstract Statement of the Actual Collections of 1809-10 compared with the Estimated Collections of 1810-11.

	Land Revenue.		Farms and Licenses.		Salt Revenue.		Custom by Sea and Land.		Stamp Duties.		Total Extraordinary.		Extraordinary including Judicial Receipts and Civil Fund.		Total.	
	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.
Actual of 1809-10. ...	1,03,30,644	0	5,04,388	228	6,95,593	3838	9,59,332	1228	30,236	1248	1,25,13,475	2662	6,55,693	0	1,31,69,168	4438
Estimated of 1810-11. ...	1,03,30,644	0	4,95,535	0	6,86,960	0	9,39,863	0	53,583	0	1,25,11,635	0	5,03,175	1756	1,30,14,810	0
	8,074	3	8,803	228	9,638	3838	19,519	2128	28,046	2232	1,840	2662	1,52,518	1756	1,54,358	4438

From Mr. Spottiswoode, 5th, Cons., 13th December 1810.
 From Mr. Churchill, 12th, Cons., 24th do. do.
 From Mr. Long, 4th, do. 13th do.
 From Mr. Robertson, 7th, do. 14th January 1811.
 From Mr. Fraser, 15th, do. 20th December 1810.
 From Mr. Lane, 8th, do. 20th do. do.
 From Mr. Ross, 10th, do. 20th do.
 From do. 4th, do. 10th January 1811.
 From Mr. Hyde, 1st, do. 10th December 1810.
 From Mr. Riddell, 25th Nov. do. 3rd do.
 From Mr. Cotton, 9th, in Cons., 17th do.
 From Mr. Hargrave, 24th, do. 29th November.
 From do. 21st, do. 31st December.
 From Mr. Wallace, 10th, do. 20th do.
 From do. 8th, do. 14th January 1811.
 From Mr. Travers, 20th, do. 27th December 1810.
 From Mr. Hepburn, 29th, do. November, do. 16th do.
 From do. 18th, Cons., 31st do.
 From Mr. W. Garrow, 22nd, do. 31st do.
 From Mr. Read, 28th November, do. 6th do.
 From Mr. Warden, 27th do. 6th do. do.

1122. The realization of the Estimate of Land Revenue being connected materially with the state of the Current Fusly, of which the present official year is chiefly composed, we had the honor to submit with our address under notice for the perusal of the Honorable the Governor in Council the reports which had been received by us on this subject.

1123. The Reports we observed on the Northern Districts were tolerably favourable, with the exception of Ganjam. In the Ceded Districts, Salem, the Provinces of South Arcot, Trichinopoly and Tanjore, the rains, it appeared had been unreasonably late, and those Districts had partially suffered in consequence, particularly Salem. The Tinnevely District we remarked had suffered from inundation as already reported.

1124. In addition to these Reports, we had to state that although the season in Canara was reported to have been favourable, we had been informed that difficulties had been found in collecting the Land Revenue similar to, but greater in degree than those which were experienced in the last * year; we had also to state that the price of grain continued generally low, and that we had recently received a proposition from one of the Provinces (Trichinopoly) to admit of the postponement of the January kist chiefly on that account.

1125. We have to observe also that the Estimate of the Collector of Rajahmundry contemplated the collection of the Peddapore balance according to the instalments sanctioned by Government, though its due realization in addition to the Current Jumma, we had reason to apprehend was doubtful. In case of failure the law, we remarked, would of course be enforced, but this could not be effected until the expiration of the Fusly.

1126. After a deliberate consideration of all circumstances, adverting to the intrinsically high amount of the present Estimate to the causes no longer operating, which tended to augment the actual collections in the last official year; and referring also to the comparative review which we had been enabled to take of the state of the collections to the end of December, we stated our belief that the actual collections of Land Revenue would fall short of the estimated amount in a sum of probably not less than two lacs of Pagodas; at the same time we trusted

that the Honorable the Governor in Council would be assured that due attention should not be wanting on our part to the object of upholding the collections as much as possible.

1127. We took the liberty however to observe on this occasion that too much rigour in pressing the public demand at the commencement of the season of collection is liable to be attended with disadvantage; that by compelling the Renters to seek a market for their grain at any rate, it excited a ruinous competition; that indeed the system of Rents which had been established was of itself calculated to create a greater competition in this respect than before existed, and there was we observed reason to believe that this was amongst the causes which had occasioned the extraordinary cheapness of grain which had of late almost universally prevailed.

1128. It was satisfactory to us to be enabled to state that the collections under the several heads of farms and licenses, Salt and customs continued to exhibit a progressive improvement, as we observed would appear from the accounts to the end of December last intended to accompany our report on the Fusly statements, then about to be submitted. The excess in the collections under these heads we conceived would probably counterbalance the deficiency anticipated under the head of Land Revenue, and it might consequently we remarked be expected that the aggregate amount of actual collections in the current official year would not be below the amount estimated.

1129. We subjoined the following statement shewing the estimated charges for the official year 1810-11 in comparison with the actual charges of 1809-10.

Abstract Statement of the actual charges of 1809-10 compared with the Estimated Charges of 1810-11.

Charges Col- lection, Land Revenue in- cluding extra charges of Re- venue nature and Tank Repairs.	Customs.	Salt.	Stamp Revenue charges.	Pagoda and Mosque allow- ances, Pension and charitable allowances.	Extraordinary charges.	Civil Fund.	Total Revenue charges.	Add Commercial custom charges.	Total charges Revenue and Commercial.	Judicial charges.	Grand Total.	
Star Pgs. F. C.	Star Pgs. F. C.	Star Pgs. F. C.	S. P.	Star Pgs. F. C.	Star Pgs. F. C.	S. P. F. C.	Star Pgs. F. C.	Star Pgs. F. C.	Star Pgs. F. C.	Star Pgs. F. C.	Star Pgs. F. C.	
Actual 1809-10...	7,49,913 15 57 1/2	1,01,855 43 41	1,26,526 6 55	7,559 24 6	5,21,388 36 59	2,51,312 9 74	447 5 69	17,59,033 7 41 1/2	70,508 0 70	18,20,541 8 31 1/2	8,62,225 38 74 1/2	26,91,767 22 6
Estimate 1810-11.	8,45,622 0 0	1,11,012 0 0	1,33,810 0 0	8,032 0 0	5,16,915 0 0	2,77,932 0 0	...	18,93,323 0 0	67,693 0 0	19,61,016 0 0	9,00,457 0 0	23,61,473 0 0
Increase ...	95,708 29 22 1/2	8,156 1 39	7,283 38 25	442 20 74	4,473 36 59	26,619 31 1 44 1/2	569	1,34,239 37 38 1/2	2,815 0 70	31,474 36 43 1/2	33,231 0 5 1/2	1,69,705 42 54

1130. The excess appearing in the estimate of charges collection we remarked was chiefly in the item of Tank Repairs and charges extraordinary; the former, we observed, was owing to the damage occasioned by the inundation which took place at the commencement of the last year in the Provinces of South Arcot, Tanjore and Trichinopoly, upon which particular reports were at the same time submitted; we stated however that we had reason to believe that the actual charges would be less than the amount estimated.

1131. The excess appearing under the head of charges extraordinary was in the item of Tuckavey; the excess in other items was we observed no less than 1810-11, Estimated. 2,26,260
1809-10, Actual ... 1,73,653
Pagodas 52,617; but a deficiency in this item classed under the general head of charges extraordinary reduced the excess to Pagodas 26,619.

1132. We begged leave to refer to our late Secretary's letter of the 26th June last, for an explanation of the above increase. The amount estimated by the Collector in Tanjore and authorized by Government was Pagodas 1,25,169; the amount actually disbursed appeared to have been Pagodas 1,04,195.

1133. The total amount of estimated charges, Pagodas 28,41,473 deducted from the amount of the estimated receipts Pagodas 1,30,14,810 left as the estimated net revenue, Pagodas 1,01,53,337, which we expressed our belief would be realized.

1134. The report here recited is under the consideration of the Honorable the Governor in Council.

1135. The Honorable the Court of Directors having by their resolutions communicated to this Government under date the 11th of April 1810 directed that From Mr. Secretary Gahagan, 1st, in Cons., 10th September 1810. William Petrie, Esq., should be appointed Senior Member under "Council of the Board of Revenue;" we were informed under date the 1st September last that the Honorable the Governor in Council had in conformity with the directions of the Honorable Court, appointed Mr. Petrie to that station.

1136. We were at the same time apprised that it was not the intention of the Governor in Council that this nomination should occasion any change in the constitution of the Board of Revenue, as it stood previous to that appointment or in any manner disturb the existing arrangement of the Board either in respect to graduation or allowances.

1137. Under date the 1st October last, the Honorable the Governor in Council was pleased to direct Mr. William Thackeray, the Junior Member of our Board to act as Chief Secretary to Government, and Mr. William Wayte to act in Mr. Thackeray's situation.

1138. Mr. Wayte has since been appointed Junior Member of the Board of Revenue, in the room of Mr. Thackeray confirmed in the appointment of Chief Secretary to Government.

1139. Mr. William Oliver has succeeded Mr. Wayte as Secretary to the Board of Revenue.

1140. In an address to Government under date the 17th December last, we had the honor to submit a letter from Mr. Falconar, the Senior Member of the Board of Revenue to the Honorable the Governor in Council, requesting permission to resign his appointments and the service of the

Company, from the 29th December and to proceed to England on one of the ships expected to be despatched in the ensuing month.

1141. The high and important offices which this gentleman had filled during a long course of years furnished the most unequivocal evidence of the great estimation in which his talents and comprehensive knowledge had been held by successive Governments.

1142. These qualifications, joined with an unwearied zeal for the public service and unimpeachable integrity, had procured for Mr. Falconar a reputation which we were well aware could not derive any addition from our testimony; nevertheless upon the occasion of his leaving a department in which he had been so long associated with us, and a service to which he had devoted so many years of his life, we could not refuse to ourselves the gratification of expressing the sentiments of respect which we collectively and individually entertained for his character, and the regret with which we viewed the approaching loss of an experienced and much esteemed colleague.

1143. The Governor in Council, in compliance with the request of Mr. Falconar, was pleased to permit him to resign the service of the Honorable the Company, and to embark with his family for England on one of the ships about to be despatched; a letter to that gentleman was transmitted to us, and we were informed that he was to be considered as relieved from his duty of Senior Member of the Board of Revenue from the 29th December.

1144. In the sentiments which we had expressed regarding Mr. Falconar on the occasion of his resignation, we were informed that the Governor in Council fully concurred, and that he would not fail to make such favorable mention of Mr. Falconar's services to the Honorable the Court of Directors in the next Despatches as they justly deserved.

1145. We have the honor to forward the whole set of our Proceedings for the year 1809 together with the broken set from 15th January 1810 to the present date, for the purpose of being transmitted to the Honorable the Court of Directors by the ships under despatch.

We have the honor to be,
Hon'ble Sir,
Your most obedient humble servants,

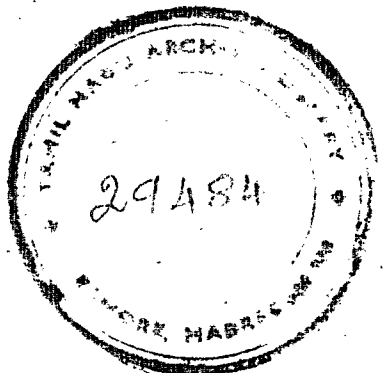
(Signed) ROBERT ALEXANDER.
(") WILLIAM WAYTE.

FORT ST. GEORGE, }
11th February 1811. }

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Dated 30th January 1812.

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**General Report of the Board of Revenue, to the Honorable the Governor
in Council, sent Home to the Honorable the Court of Directors,
per Ship "Marchioness of Exeter," dated 30th January 1812.**

TO THE HONORABLE SIR GEORGE HILARO BARLOW, BART, K.B.,

GOVERNOR IN COUNCIL.

HONORABLE SIR,

In compliance with the orders communicated to us in the letter from the Secretary to Government in the Revenue Department, under date the 30th November last, we have the honor to submit for transmission to the Honorable the Court of Directors the Report of our proceedings from the date of the last Despatch (11th February 1811) to the present date, the 30th January 1812.

2. The Honorable the Governor in Council is sufficiently aware that in the districts of Ganjam, Vizagapatam, Rajalmundry, Masulipatam and Guntoor in which the Land Revenue has been permanently settled, the general correspondence with the Collectors relates to details connected with the sale and sub-division of land and the due enforcement of the Regulations. The recital of this voluminous correspondence would be unusual and unnecessary.

3. The accounts which are now furnished monthly to the Honorable the Governor in Council, will afford sufficient information respecting the state of the collections and balances outstanding in the different Zillahs.

GANJAM.

4. In this district the realization of the Land Revenue has always hitherto been attended with considerable difficulty, and the refractory conduct of the Zemindars has frequently been the subject of notice in our General Reports. It is extremely satisfactory to us to be enabled to state that the Revenue in the late Fusly was collected with unprecedented punctuality, for though several Estates were advertised for sale, it would be observed on reference to the correspondence noted in the margin, that with the single exception of that outstanding against the Zemindary of Doosey which has been bought in on account of Government, the whole of the balances were discharged previously to the day of sale.

5. This result so satisfactory, in every point of view, we attribute in a great degree to the strict enforcement of the Regulations, which for the first time took place in this Zillah in Fusly 1217, as noticed in our letter to Government of the 18th May 1808, and satisfied as we are of the inexpediency of compromise, it will be observed that we have invariably insisted on their being rigidly enforced against every Revenue defaulter.

VIZAGAPATAM.

6. Having furnished the Collector in the Zillah of Vizagapatam with a copy of the orders of Government under date the 12th December 1810, on the subject of the proposed rent of the Golgondah Zemindary recited in our last General Report, Mr. Churchill in reply transmitted to us an arzee from the Renter, copy of which as well as the Collector's letter on the occasion was submitted by us for the information of the Honorable the Governor in Council, under date the 18th February last.

7. The Renter, we observed, was willing to waive all the conditions for which he formerly stipulated on engaging for the rent, except the presence of the minor Zemindar Ananta Boopetty, to give effect to his exertions for promoting the collection and securing the Revenue of the Zemindary; and as his claims had been established and sanctioned by the authority of a decree of the Provincial Court, confirming that originally issued by the Zillah Court, we were of opinion that the objection to the measure of sending the minor Zemindar into the country noticed in the orders of Government of the 12th December 1810 was in a great degree removed.

8. Should the Honorable the Governor in Council concur in this opinion, we begged leave to recommend, that orders should be sent to the Magistrate authorizing him to release the minor, and to allow of his accompanying the Renter Davarapilly Appiah to the Zemindary, upon the latter giving sufficient security for the delivery of the person of the minor as well as that of the widow of the deceased Zemindar whenever called for.

9. We stated that we had been induced to make this recommendation, because under existing circumstances we were of opinion that the rent upon the terms offered by Davarapilly Appiah, affording the best prospect of restoring the tranquillity of the country, and securing the gradual liquidation of the Company's Revenue, and the eventual prosperity of the Zemindary.

10. But while for the above reason we were inclined to recommend a compliance with the first prayer of the Renter's petition, we remarked that we had observed with concern his concluding request to be allowed to have personal communication with Naganah, who it appeared had been proscribed by Government for the active part he had taken in the last disturbance.

11. Notwithstanding the representation of the Collector of the immediate advantage which might be expected to result from such communication, we observed that we were by no means inclined to recommend that it should be sanctioned by formal public permission, which, after the denunciation of the severe displeasure of Government, at the atrocious conduct of Naganah, might, we thought be considered to compromise the authority of Government; we accordingly remarked that in our reply to the Collector, to which we referred as noted in the margin, we had desired that he would explain to the Renter the impropriety of the request, which we conceived he would not persist in, provided he were confirmed in the rent and entrusted with the charge of the minor Zemindar's person, if Appiah however should presume to make it an indispensable condition of his rent; we observed that we should have no hesitation in recommending the abrogation of the Collector's Cowle.

12. In the event of the Governor in Council approving of the measure recommended in our address under notice, we begged leave to suggest with deference the expediency of early orders on the subject being issued to the Magistrate of Vizagapatam.

13. The Governor in Council concurring in opinion with us that the objections stated against the release of the minor Zemindar of Golgondah on a former occasion, had from subsequent events been in a great degree removed, was pleased, under date the 26th February last, to acquaint us that the Magistrate in the Zillah of Vizagapatam had been authorized to deliver over his person as well as that of the widow of the deceased Zemindar to the charge of the Renter Davarapilly Appiah, on the condition proposed of being answerable for their appearance whenever called for, with respect however to any proposition which might be made on the part of the Renter in favor of that rebel Naganah and of his principal adherents, the Magistrate we were informed had been instructed decidedly to reject them; and the orders which we had issued to the Collector on this subject were entirely approved by the Honorable the Governor in Council.

To Mr. Churchill, in Diary
Cons., 7th March.

14. The orders of Government on this subject were duly communicated to the Collector.

15. In our last General Report, the correspondence which led to the temporary suspension of a portion of the balance due from the Zemindary of Vizianagram is fully detailed.

To the Chief Secretary, in
Diary Cons., 8th July 1811.
In Cons., 24th June 1811.
From Mr. Oakes, in Cons.,
20th June 1811.
From Mr. Oakes, in Cons.,
24th June 1811.

16. Under date the 6th July last we had the honor to submit to Government Extract from our proceedings dated the 24th June last on two letters from the Collector in the Zillah of Vizagapatam of the 5th and 14th of that month.

17. The former of these letters we remarked, reported to the attachment of a portion of the Vizianagram Zemindary for arrears of Revenue, and in the latter, the Collector submitted an arzee from the Zemindar, soliciting that the Zemindary might not be sold for the public demands which were outstanding against it, but that it might be taken and retained under the Collector's management, until these demands, together with his private debts should be discharged.

18. On the expiration of Fusly 1219, the Honorable the Governor in Council we observed was pleased, at our recommendation, to permit the sum of Rupees 3,50,000 to lie over for recovery along with the current Jumma of the three succeeding years in the following proportions, viz. :— in Fusly 1220, Rupees 50,000, in Fusly 1221, Rupees 1,50,000 and in Fusly 1222, Rupees 1,50,000.

19. On reference to the accounts for June last, it appeared that of the instalment payable in Fusly 1220, Narrain Rauze had discharged Rupees 41,128 only, leaving a balance of Rupees 8,872, in other words the postponed demand instead of being reduced to Rupees 3,00,000 amounted to Rupees 3,08,872.

20. It moreover appeared that a balance of the current Revenue of Fusly 1220 had supervened to the amount of Pagodas 75,411, or Rupees* 2,63,938½, to which if the June kist were added, Pagodas 14,285 or Rupees 49,997½, it would, we remarked, make a total of Rupees 3,13,936.

21. We did not think it probable that any very considerable portion of this balance would be realized within the Fusly; it was consequently we thought to be expected that the total demand against the Zemindar at the end of the Fusly including the suspended arrear would not fall far short of 6,00,000 Rupees.

22. Besides the public demands outstanding against the Zemindar, it had, we observed, been stated that his private debts amounted to 8,00,000 Rupees.

23. The annual Jumma of the Zemindary we remarked was 5,00,000 Rupees.

24. From the foregoing recapitulation of the state of the affairs of the Zemindar of Vizianagram it clearly appeared to us, that the indulgence which was shewn to him by Government at the commencement of the Fusly 1220 had tended in no respect to relieve his embarrassments, or to induce greater punctuality in the fulfilment of his public engagements, on the contrary we observed the public demands against him have increased.

25. We considered it to be necessary, under these circumstances to take effectual measures for recovering the dues of Government: the orders which had some time previously been issued for eventually attaching the lands of the Zemindary had been carried into effect to a certain extent, and the sale of the lands we remarked would take place in due course, unless the alternative were adopted, which had been proposed by the Zemindar and recommended by the Collector.

To Mr. Churchill, in Diary
Cons., 19th February 1811.

of the severe displeasure of Government, at the atrocious conduct of Naganah, might, we thought be considered to compromise the authority of Government; we accordingly remarked that in our reply to the Collector, to which we referred as noted in the margin, we had desired that he would explain to the Renter the impropriety of the request, which we conceived he would not persist in, provided he were confirmed in the rent and entrusted with the charge of the minor Zemindar's person, if Appiah however should presume to make it an indispensable condition of his rent; we observed that we should have no hesitation in recommending the abrogation of the Collector's Cowle.

From Mr. Secretary Gahagan,
in Cons., 4th March 1811.

was pleased, under date the 26th February last, to acquaint us that the Magistrate in the Zillah of Vizagapatam had been authorized to deliver over his person as well as that of the widow of the deceased Zemindar to the charge of the Renter Davarapilly Appiah, on the condition proposed of being answerable for their appearance whenever called for, with respect however to any proposition which might be made on the part of the Renter in favor of that rebel Naganah and of his principal adherents, the Magistrate we were informed had been instructed decidedly to reject them; and the orders which we had issued to the Collector on this subject were entirely approved by the Honorable the Governor in Council.

* The balance we observed was stated in the Collector's letter of the 5th June at Pagodas 2,65,915-1-4 which probably included interest.

26. The alternative referred to, we explained was the measure already noticed; the retention of the Zemindary under public management until all encumbrances should be discharged.

27. By the adoption of this measure, Mr. Oakes, we remarked, appeared to be of opinion that the collective interests of all parties would be best consulted, as well those of Government as those of the Zemindar and of the private creditors; and we stated that the respectability of the Zemindar's family, and the circumstances under which his present difficulties had arisen, were urged by the Collector as affording grounds for an indulgent consideration of his case. As respected the private creditors, he observed that if the sale of the Zemindary should take place, "they were individually ruined;" and as related to the interests of Government, he was of opinion that the measure proposed held out the prospect of more readily securing the public dues, than a strict adherence to the Regulations; an opinion we remarked which was founded on the belief that the Zemindary would with difficulty find a purchaser, or if it did, that the purchase money would not be adequate to the full liquidation of the public demands.

28. Whatever personal feelings of regret might be excited by the fall of a respectable family, these feelings we were of opinion should give place to public considerations; the measure recommended, we observed, was adverse to the principles which had been established for the conduct of the Revenue administration, and any wide deviation from established principles we considered liable to numerous objections and inconveniences.

29. So far as forbearance extended, in exacting the public demands, Narrain Rauze, we remarked, had constantly experienced great indulgence; admitting therefore that he might have claims on the generosity of Government, we could not but consider that those claims had already been fulfilled. On the justice of Government it seemed to us certain that he had no claims; according to his own statements we observed the Zemindary was very favorably assessed, insomuch that neither occasional bad seasons, nor the other misfortunes to which he alluded, could, we conceived possibly have involved him in his existing difficulties had they not been accompanied with habits of extravagance and inattention to his affairs.

30. We thought it unnecessary to pursue this topic further. There had ever we remarked existed a disposition (perhaps a too liberal disposition) towards indulgence not absolutely incompatible with the necessary regard to essential interests, but when after repeated instances of such indulgence, a measure was proposed which involved a total departure from established principles, and which could not, therefore, fail to operate as an injurious example, we considered it to be our duty to pause before we gave our support to such a measure.

31. The claims of the private creditors we conceived to be a branch of the subject with which the public authorities had no concern. The lands of Zemindars we remarked are held of Government and are primarily and peculiarly answerable for the Government demands. Of this circumstance, none of the creditors could have been ignorant; it was besides we conceived impossible to allow that the claims of the private creditors in this case were entitled to consideration, without admitting a principle as exceptionable as it was erroneous, since the same principle either was, or might become applicable to every Zemindary in the country.

32. Independently of these general considerations upon which alone we thought Government was bound, or perhaps could with safety act, there appeared to us great reason to believe that very few if any, of the private creditors of Narrain Rauze were entitled, upon other grounds to any indulgence. If it were possible to arrive at the truth, it would probably, we thought, be found that most of the persons calling themselves creditors of Narrain Rauze had gained by their connection with him. The terms of their loans we observed had been proportioned to the risk attending them; and it was we remarked notorious that these usurious transactions had contri-

buted very greatly, if not principally to reduce the Zemindar to that state of embarrassment in which he was placed.

33. With respect to the public interests we thought that there could be no doubt that they would be best secured by adhering to the principles of proceeding laid down in the Regulations; admitting, what Mr. Oakes premised, that no offer was likely to be received adequate to the full discharge of the public demands, we conceived that there was no obstacle to the biddings being carried on in behalf of Government to whatever extent it might be necessary to secure the Government from loss; and we considered it assuredly much better on every public ground that the Zemindary should be purchased, and managed on the part of Government in its own right, than that it should be managed by the officers of Government in behalf of the defaulter, subject to all the vexatious interference, disputes, and responsibility, to which in our opinion such a charge could scarcely fail to give rise.

34. Admitting even that Government should be disposed to manifest the greatest indulgence towards Narrain Rauze, the course of proceeding adverted to, was in our opinion, the best that could be adopted. Though every existing demand should in course of time be fully realized, the Zemindary we remarked if purchased by Government would still belong to Government to be disposed of as might be deemed expedient, and we observed that it would still be in the power of Government (if it should see fit) to restore either wholly or in part to the Zemindar, as a boon, that to which he could certainly plead no legal title.

35. We stated that the course of proceeding above noticed was on the supposition that no offer might be received sufficient to cover the whole demand of Government; if such an offer should be received, accompanied with satisfactory security for its due fulfilment, we apprehended that it should be accepted.

36. In submitting these proceedings to Government, we stated that a copy had been furnished to the Collector for his information and that he had been directed to extend the attachment without delay to the entire Zemindary as we could not see the propriety of confining the attachment to four Purgunnahs when the amount of the arrear was such, that according to the Collector's own estimation the whole Zemindary scarcely afforded security for its liquidation.

37. The orders of Government upon this subject were communicated to us by the Secretary in the Revenue Department under date the 20th July last, we were informed that the Honorable the Governor in Council entirely concurred with us in the opinion which we had stated regarding the course of procedure to be adopted for the recovery of the arrears of 1 due from Narrain Rauze the Zemindar of Vizianagrum and being perfectly satisfied that the expedient proposed of retaining the Zemindary under management for that purpose, while it was directly repugnant to the leading principles established by the Regulations, was the worst that could be resorted to under the embarrassments in which the Zemindar was involved with private creditors; the Honorable the Governor in Council was pleased to approve the orders which had been issued for the attachment of the whole Zemindary and directed that the lands in pursuance thereof, should be sold either in one lot, or in sub-divisions as might be most convenient.

38. With the claims of the private creditors the Honorable the Governor in Council was of opinion, that Government had no concern: claims of this nature it was observed were expressly excluded by the Regulations from being entitled to any consideration in bar to the just demands of the Government: the discussion of this subject therefore, with a view of securing to the creditors the due discharge of the debts which might be done to them was stated to be inadmissible.

26. The alternative referred to, we explained was the measure already noticed; the retention of the Zemindary under public management until all encumbrances should be discharged.

27. By the adoption of this measure, Mr. Oakes, we remarked, appeared to be of opinion that the collective interests of all parties would be best consulted, as well those of Government as those of the Zemindar and of the private creditors; and we stated that the respectability of the Zemindar's family, and the circumstances under which his present difficulties had arisen, were urged by the Collector as affording grounds for an indulgent consideration of his case. As respected the private creditors, he observed that if the sale of the Zemindary should take place, "they were individually ruined;" and as related to the interests of Government, he was of opinion that the measure proposed held out the prospect of more readily securing the public dues, than a strict adherence to the Regulations; an opinion we remarked which was founded on the belief that the Zemindary would with difficulty find a purchaser, or if it did, that the purchase money would not be adequate to the full liquidation of the public demands.

28. Whatever personal feelings of regret might be excited by the fall of a respectable family, these feelings we were of opinion should give place to public considerations; the measure recommended, we observed, was adverse to the principles which had been established for the conduct of the Revenue administration, and any wide deviation from established principles we considered liable to numerous objections and inconveniences.

29. So far as forbearance extended, in exacting the public demands, Narrain Rauze, we remarked, had constantly experienced great indulgence; admitting therefore that he might have claims on the generosity of Government, we could not but consider that those claims had already been fulfilled. On the justice of Government it seemed to us certain that he had no claims; according to his own statements we observed the Zemindary was very favorably assessed, inasmuch that neither occasional bad seasons, nor the other misfortunes to which he alluded, could, we conceived possibly have involved him in his existing difficulties had they not been accompanied with habits of extravagance and inattention to his affairs.

30. We thought it unnecessary to pursue this topic further. There had ever we remarked existed a disposition (perhaps a too liberal disposition) towards indulgence not absolutely incompatible with the necessary regard to essential interests, but when after repeated instances of such indulgence, a measure was proposed which involved a total departure from established principles, and which could not, therefore, fail to operate as an injurious example, we considered it to be our duty to pause before we gave our support to such a measure.

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32. Independently of these general considerations upon which alone we thought Government was bound, or perhaps could with safety act, there appeared to us great reason to believe that very few if any, of the private creditors of Narrain Rauze were entitled, upon other grounds to any indulgence. If it were possible to arrive at the truth, it would probably, we thought, be found that most of the persons calling themselves creditors of Narrain Rauze had gained by their connection with him. The terms of their loans we observed had been proportioned to the risk attending them; and it was we remarked notorious that these usurious transactions had contri-

buted very greatly, if not principally to reduce the Zemindar to that state of embarrassment in which he was placed.

33. With respect to the public interests we thought that there could be no doubt that they would be best secured by adhering to the principles of proceeding laid down in the Regulations; admitting, what Mr. Oakes premised, that no offer was likely to be received adequate to the full discharge of the public demands, we conceived that there was no obstacle to the biddings being carried on in behalf of Government to whatever extent it might be necessary to secure the Government from loss; and we considered it assuredly much better on every public ground that the Zemindary should be purchased, and managed on the part of Government in its own right, than that it should be managed by the officers of Government in behalf of the defaulter, subject to all the vexatious interference, disputes, and responsibility, to which in our opinion such a charge could scarcely fail to give rise.

34. Admitting even that Government should be disposed to manifest the greatest indulgence towards Narrain Rauze, the course of proceeding adverted to, was in our opinion, the best that could be adopted. Though every existing demand should in course of time be fully realized, the Zemindary we remarked if purchased by Government would still belong to Government to be disposed of as might be deemed expedient, and we observed that it would still be in the power of Government (if it should see fit) to restore either wholly or in part to the Zemindar, as a boon, that to which he could certainly plead no legal title.

35. We stated that the course of proceeding above noticed was on the supposition that no offer might be received sufficient to cover the whole demand of Government; if such an offer should be received, accompanied with satisfactory security for its due fulfilment, we apprehended that it should be accepted.

36. In submitting these proceedings to Government, we stated that a copy had been furnished to the Collector for his information and that he had been directed to extend the attachment without delay to the entire Zemindary as we could not see the propriety of confining the attachment to four Purgunnahs when the amount of the arrear was such, that according to the Collector's own estimation the whole Zemindary scarcely afforded security for its liquidation.

37. The orders of Government upon this subject were communicated to us by the Secretary in the Revenue Department under date the 20th July last, we were informed that the Honorable the Governor in Council entirely concurred with us in the opinion which we had stated regarding the course of procedure to be adopted for the recovery of the arrears of the due from Narrain Rauze the Zemindar of Vizianagram and being perfectly satisfied that the expedient proposed of retaining the Zemindary under management for that purpose, while it was directly repugnant to the leading principles established by the Regulations, was the worst that could be resorted to under the embarrassments in which the Zemindar was involved with private creditors; the Honorable the Governor in Council was pleased to approve the orders which had been issued for the attachment of the whole Zemindary and directed that the lands in pursuance thereof, should be sold either in one lot, or in sub-divisions as might be most convenient.

38. With the claims of the private creditors the Honorable the Governor in Council was of opinion, that Government had no concern; claims of this nature it was observed were expressly excluded by the Regulations from being entitled to any consideration in bar to the just demands of the Government: the discussion of this subject therefore, with a view of securing to the creditors the due discharge of the debts which might be done to them was stated to be inadmissible.

39. The Honorable the Governor in Council observed towards the conclusion of our proceedings, that we had stated it as our opinion, that if no adequate offer were received, it would be preferable that the Zemindary should be purchased in the name of the Government and managed in its own right, than that it should be managed by the officers of Government in behalf of the defaulter.

40. It was observed that in the event of no adequate offers being made for the purchase of the lands and of their being bought in on the part of the Company, it was confidently expected that under the immediate superintendence of the Collector the administration of the revenue in this extensive Zemindary would be reformed and established on a firm and efficient footing not less to the advantage of the people, than to the security of the revenue.

41. We were further desired to take into consideration and report for the information of the Honorable the Governor in Council, the most eligible mode for making some provision for Arrain Rauze in the event of the sale of the whole Zemindary.

42. In pursuance of these orders we forwarded in the letter to the Chief Secretary noted in the margin extract from our Proceedings of the 22nd July last in which we had the honor to submit for the consideration of Government the following proposals respecting the Zemindary of Vizianagram.

43. That the Collector should be directed to form the Zemindary into five, or at the most, six sub-divisions each bearing as nearly as possible an equal proportion of the entire Jumma of the whole Zemindary. That these sub-divisions should be respectively purchased on account of Government unless reasonable offers should be received from individuals, and that to secure this object, in a certain degree the Collector should be authorized to bid for the whole Zemindary to the amount if necessary, of nine lacs of Rupees or in due proportion, for each of the sub-divisions.

44. With reference to these propositions we observed that if the Zemindary should be purchased on account of the Company the sum which might be bid for it over and above the arrears due to Government (amounting to about six lacs of Rupees) would be liable for the claims of the private creditors of the Zemindar, but would not be lost to the Company, inasmuch as it would be progressively recoverable from the country in the same manner as the arrears.

45. If the Zemindary should be sold to individuals for more than nine lacs of Rupees (of which however we thought there was little prospect) the difference between the amount of the purchase money and the amount of the public demands, would we remarked, in like manner be liable for the claims of the private creditors, and Government would still have occasion to allow pension to the Zemindar, but as in this case, Government would not retain the Zemindary and could consequently have no fund from which to defray the pension, it appeared to us reasonable that the amount of the pension should be reduced to the lowest possible scale.

46. If it should so happen that offers were received for one or more of the sub-divisions exceeding in amount the due proportion of nine lacs of Rupees, such offers we conceived should be accepted and the amount of the purchase money should be carried to the liquidation of the public demands.

47. In the event here stated the public demands we observed might be liquidated by the sale of a part only of the Zemindary, the residue we remarked would be restored to the Zemindar and would render the grant of a pension unnecessary.

48. If the public demand should thus be wholly satisfied by the sale to private individuals two, three or more of the sub-divisions the sale of the rest we observed would of course be

suspended; and if by the same means the public should be nearly satisfied, it might be conceived also be proper that the disposal of the remainder should be suspended, and reference made by the Collector for farther instructions.

51. If no real and *bona fide* offers should be made by individuals for the purchase of the several proposed sub-divisions, we thought that it should be an object with the Collector to purchase each sub-division on account of Government at as reasonable a rate as possible, in order to leave room for the purchase of the whole Zemindary on account of Government which could not we remarked be effected if his offers for a part only of the sub-divisions were so high as to cover the whole amount of the public demand.

52. In order to be satisfied that the offers of individuals (if any should be received) were *bona fide* offers and not intended for the sake of gaining time, or other deceptive purposes, we gave our opinion that the Collector, in addition to the usual deposit of 15 per cent. at the time of sale, should require satisfactory security for the payment of the rest of the purchase money, and if such security should not be forthcoming, that the lands should at once be again put to sale.

53. The Honorable the Governor in Council having communicated to us his approbation to the above proposals for the sale of the Zemindary of Vizianagram either in whole or in part, and for providing eventually, for the subsistence of the Zemindar under the former contingency, the necessary instructions were issued to the Collector in the Zillah of Vizagapatam and the Zemindary was advertized for sale on the 14th October last.

54. In submitting to Government under date the 23rd ultimo the letter from the Collector noted in the margin we observed that it afforded us much satisfaction to be enabled to state that prior to the day of sale, the Zemindar had found means to liquidate the whole of the balance outstanding on account of Fusly 1220 as well as the portion of the balance of the current Fusly which fell due in that year (Rupees 50,000) and we remarked that, in consequence the Zemindary had been released from attachment and restored to the Zemindar.

55. We stated that it would be in the recollection of Government that on the expiration of Fusly 1219 the sum of Rupees 3,50,000 was allowed to lie over for recovery with the current Jumma of three succeeding years deducting the portion of this sum which had been paid as above noticed, there remained we observed Rupees 3,00,000 or Star Pagodas 85,000 on account of that Fusly to be recovered, one half in the current year, and the other half in the ensuing year (Fusly 1222).

56. We took this opportunity to remark that the only balances outstanding in the Vizagapatam District on account of Fusly 1220 were those inserted in the margin. The estate of Sirrepuram we observed had been sold, and we explained that the Honjarum estate had been bought in on account of Government. We begged leave to assure the Honorable the Governor in Council that no means should be omitted to effect the recovery of these balances as well as the balance due by the renter of Gologondah Davarpilly Appiah, a copy of our letter on this subject to the Collector referred in the margin was submitted for the information of Government in our address under consideration.

57. With respect to the balance due from Palcondah the Honorable the Governor in Council we remarked was sufficiently aware of the circumstances which had tended to affect the realization of the Jumma of this Zemindary; the balance on the 31st October we observed had been

From Mr. Secretary Gahagan, in Cons., 5th August 1811.
To Mr. Hyde, in Diary Cons., 19th August.

To the Chief Secretary, in Cons., 23rd December 1811.
From Mr. Hyde, 12th, in Cons., 21st October 1811.

Sirrepuram.....	683 23 57
Honjarum.....	1,643 3 0
Gologondah.....	1,342 32 12
Palcondah.....	3,593 39 52

From Mr. Hyde, in Cons., 11th November 1811.
To Mr. Hyde, in Cons., 25th November 1811.

Rajahmundry after the whole had been disposed of; and, under the circumstances stated regarding the purchase of the former and its subsequent management by Bungariah, the Honorable the Governor in Council had no hesitation in declaring the Estate of Coortavenoo Samut to be strictly liable for the balance due by this person, and directed that the purchaser should be put in possession accordingly.

72. The Governor in Council approved of our not having confirmed the purchase of the Estates made in the name of the minors Culdindy Venkatah Nursimmoo Raz and Jumpana Viziaragava Pudmanaba Raz; and trusted that this might be the last attempt at an irregularity so positively forbidden by the Regulations, but of which it appeared the Collector was reprehensibly ignorant.

73. The Collector was immediately directed to put the purchaser of the Coortavenoo Samut into possession of that Estate; accordingly, the Collector of Masulipatam, on the 13th February last, requested us to obtain the sanction of the Honorable the Governor in Council for the discharge in full of the sums due to the creditors of the family of the late Hussain Ally Khan; the stoppages directed by Government under date the 8th January 1796 having been completed, and the sum of Madras Pagodas 2,630-8-47 being in his charge for that purpose.

74. On reference to the Minutes of Consultation alluded to by Mr. Hawkins, we found that the stoppages directed to be made from the individuals of the family of the late Hussain Ally Khan amounted to Pagodas 21,230-26-32, and as it appeared that the deposit in his hands amounted only to Madras Pagodas 2,630-8-47, we considered it proper to enquire before we submitted his letter to Government, at what time and in what manner the former stoppages had been distributed among the creditors.

75. The records in this office afforded no information on these points; and it therefore became necessary to make a further reference to Mr. Hawkins, his reply to which, with its several enclosures, was submitted to Government under date the 30th May last.

76. From the Enclosure No. 1 it appeared that the stoppages made by Messrs. Read, Cazalet and Fraser from the January 1796 to the 31st J. 1803 amounted to Madras Pagodas 18,600-23-61, leaving a balance which had since been realized by Mr. Hawkins of Madras Pagodas 2,630-2-49.

77. The appropriation of the former stoppages seemed to have been made under orders received direct from Government or through the Accountant General, but we explained that we considered it proper in this instance to forward the application of Mr. Hawkins for permission to distribute the sum in his charge in order to obviate the inconvenience of farther delay.

78. The Honorable the Governor in Council in reply acquainted us that on reference to the proceedings regarding the appropriation of stoppages from the individuals of the family of the late Hussain Ally Khan for payment of the debts due to the creditors of that family, having found that the sum stated by the Collector of Masulipatam at Star Pagodas 2,630-8-47 remaining to be distributed was strictly correct; the Collector was authorized to make a dividend

to the creditors of the sum above mentioned in full of the proportions due to them which was done accordingly.

79. In a letter from the Secretary to Government in the Revenue Department under date 10th September last, we received copy of a Petition presented by certain Mogul merchants to Government against the Collector in Masulipatam, upon which we had the honor to report on the 24th October last.

In Cons., 16th September 1811.
To the Chief Secretary, in Cons., 24th October 1811.
From Mr. Hawkins, in Cons., 17th June 1811.
To Mr. Hawkins, in Diary Cons., 20th June.
From Mr. Hawkins, in Cons., 15th July.
To Mr. Hawkins, in Diary Cons., 1st August with Petition of the Merchants, in Cons., 29th July 1811.

80. We explained that the complaints of the Mogul merchants residing at Masulipatam had been the subject of a correspondence with the Collector, which was submitted to Government in our address under consideration, and we explained that we had since had a personal communication with Mr. Hawkins.

81. We observed that the merchants originally complained, 1st, that the Collector had assessed their goods at a rate above that which was specified in the Tariff; 2ndly, that the Collector had refused to make an allowance for the duty which, agreeably to the Rowannahs produced by them had been paid on the importation of the goods into the town in a plain state; and 3rdly, that a greater proportion of the bales than was necessary was unpacked by the Collector for the purpose of inspection.

82. In regard to the first subject of complaint, Mr. Hawkins, we observed, stated that the goods in question was not sufficiently described in the Tariff. In this case we thought he was certainly authorized by Section XVII, Regulation XV, A. D. 1808 to determine the amount of the duty by a valuation of the articles. Mr. Hawkins, we remarked, had since by our desire, regulated the Tariff so as to correspond with the description and value of the goods usually exported by the Mogul merchants, and we stated that the Tariff so regulated had been sanctioned by us in the confidence that it was correctly formed.

83. In respect to the second subject of complaint, Mr. Hawkins, we observed, had explained that he did make an allowance for the duty previously paid on the goods which were covered by Rowannahs in the name of the merchants themselves; but that he refused to admit the Rowannahs not made out in their names. This refusal was grounded it appeared on the belief that a fraud was intended, and we had no reason to doubt that Mr. Hawkins had sufficient cause for his suspicions.

84. With respect to the third cause of complaint, we remarked, that we had communicated to Mr. Hawkins our opinion that it would be expedient to devise some method by which the necessity of opening a great number of bales might be obviated. On this point however the Collector was left entirely to the exercise of his own discretion, and the merchants had certainly no right to determine, as they had attempted to do, the proportion of bales to be opened.

85. Aware of the inconvenience which the detention of the goods might occasion to the merchants, we stated that immediately on the receipt of their petition we had transmitted instructions to the Collector for releasing the goods, taking from the merchant security to pay the duty at the rate which we might determine on a fuller representation of the circumstances of the case.

86. In a petition subsequently transmitted by the merchants, they stated that the Collector had refused to accept a responsible security tendered by them for the payment of such duty as we might determine. This however, we remarked, on an examination of their deputies, which, at the request of Mr. Hawkins was made in his presence was proved to be untrue, and it appeared satisfactorily to us that Mr. Hawkins, in compliance with the orders he had received had offered to release the goods provided the required security was given, but that the merchants had evaded compliance with this condition.

87. Under these circumstances we apprehended that it must be sufficiently clear that the detention of the goods, and the consequent loss which the merchants might suffer, were not to be ascribed to the Collector but to the merchants themselves. We explained that we had been given to understand that the real cause of the non-shipment of the goods was the inability of the merchants to effect an insurance at Bombay, and that a disagreement also arose between them and the owners of the Ruheem Shah, which was likely to terminate in a law suit. It was not improbable therefore, we conceived, that the merchants might have in view to transfer the blame of the failure in their engagements from themselves to the Collector—a supposition we remarked which their subsequent conduct had certainly tended to confirm; we presume that our Report on this subject was considered satisfactory.

GUNTOOR.

From Mr. Jarrett, in Cons.,
24th December 1810.

To the Chief Secretary, in
Diary Cons., 24th Dec. 1810.
From Mr. Secy. Gahagan, in
Cons., 7th January 1811.

From Mr. Secy. Gahagan,
in Cons., 8th April 1811.
To the Chief Secretary,
Diary Cons., 11th April 1811.

In Cons., 6th June 1811.
In Cons., 30th May 1811.
In Cons., 20th & 27th May
1811.

under date the 9th and 20th of that month.

91. The correspondence which preceded the transmission of these Reports was likewise submitted for the farther information of the Honorable the Governor in Council.

92. We observed that soon after Mr. Robertson received charge of Gunttoor, we had occasion to address him relative to the return of certain Salt makers who had absconded in consequence as had been represented by the Collector of their having been engaged in stealing and concealing Salt and forcibly opposing its seizure.

88. Mr. Jarrett the Collector in Gunttoor having on the month of December 1810 being suddenly attacked with a severe illness which rendered him incapable of attending to the duties of his situation applied to the Collector in the Zillah of Masulipatam to depute his Assistant Mr. Robertson to take charge of that District, and that gentleman having discharged the duty satisfactorily on a former occasion, the Honorable the Governor in Council was pleased on our recommendation to confirm Mr. Robertson in the temporary charge of the Gunttoor District.

89. Mr. Robertson was shortly afterwards transferred to the Judicial Department, but being engaged in prosecuting an enquiry into the conduct of the Cutcherry servants of Gunttoor, we recommended to Government that he should not quit that Station until he should have brought the enquiry to a conclusion.

90. In a letter to the Chief Secretary to Government under date the 6th June last, we had the honor to submit for the consideration of the Honorable the Governor in Council Extract from our proceedings dated the 30th May with reference to two Reports from Mr. Robertson

93. These men we remarked had proceeded to Madras and presented a Petition in which they repeated their former accusations against the servants employed in the Salt Department, and alleged that the accusations with respect to their having been engaged in the transaction above referred to were without foundation and had been brought forward with the view of injuring them.

94. Although we considered the misconduct imputed to some of the accusers (which there was reason to suppose was well founded) to tend of course to invalidate in a certain degree the credit due to their accusations, yet as the conduct of the public servants seemed to us by no means free from suspicion, and as the allegations under notice had more than once been referred to the Collector, and had not been satisfactorily answered by him, Mr. Robertson had been informed that we could not consent that the proposed enquiry should be relinquished.

95. We explained that we had noticed this communication as it might be considered to be in some degree the origin of the proceedings which had since taken place; we stated however that a discovery which was shortly afterwards made of the delinquency of the Huzzoor Shroff Namasevoy, appeared to have given rise to suspicions against some other of the Huzzoor servants, and Mr. Robertson we remarked had informed us that in consequence of "several reports which had come to his ear," he had been induced to publish an Advertisement inviting information against them, a measure which, though certainly not free from objection, we had been induced from particular circumstances to approve.

96. On the 12th February we observed, Mr. Robertson reported the suspension of the head native servant T. Lutchmenarian, requesting at the same time that he might be permitted to defer a particular explanation of the grounds of this procedure; we stated that in reply he had been informed that not having any information before us we were unable to determine upon the propriety or otherwise of this measure; but that as he had stated that he had not proceeded upon slight grounds, we were willing for the present to rest satisfied with this assurance, but we remarked that he would of course in due time explain fully the grounds of his suspicions, and communicate the result of the enquiry which had been instituted.

97. We stated that the subsequent letters from Mr. Robertson from the 15th February to the 2nd March inclusive contained some farther particulars connected with his proceedings, the last mentioned letter, we observed, communicated a confession of embezzlement to the extent of 10,000 Rupees.

98. All doubt of the existence of abuses being removed by this communication, and the enquiry having begun to assume a definite form, we explained that we addressed a letter to Mr. Robertson, to encourage him to pursue it with diligence and attention, and as we deemed it advisable that he should be armed with full authority over the public servants, we stated that he had received our permission to suspend or remove any of them and to entertain others in their room, whenever he might consider the measure to be calculated to promote the public service in the object of his investigation.

99. The result of Mr. Robertson's enquiries we observed so far as they had been communicated to us was contained in his Report of the 9th May, to which and to the subsidiary Report of the 20th May, we begged leave to request the attention of the Honorable the Governor in Council.

100. These Reports we remarked had been fully and carefully discussed by us, and we stated that the result of this discussion was contained in the Extract from our Proceedings submitted in our Address under notice, to which also the attention of the Honorable the Governor in Council was requested.

101. For reasons appearing in our Proceedings forwarded in our Address under notice, we considered that the further prosecution of the measures which had become necessary ought not to be left to the Acting Collector; still less did we think that it should be entrusted to Mr. Jarrett, who, as observed to Government in a Report on a former occasion, had, we conceived, in more than one instance manifested a singular want of the defence of his public servants.

102. In conclusion, we gave it as our deliberate opinion that the public interest, as well as the cause of justice required that the local administration should be changed.

In Cons., 20th and 27th May 1811.
To Mr. Robertson, in Cons., 14th January 1811.
From Mr. Robertson, in Cons., 18th February 1811.
Do. Do. do. 14th do. do.
To Do. in Dy. Cons. 18th do. do.
From Do. in Cons. 18th do. do.
Do. Do. do. 18th do. do.
To Do. in Dy. Cons. 21st do. do.
From Do. in Cons. 25th do. do.
Do. Do. do. 28th do. do.
Do. Do. do. 28th do. do.
Do. Do. do. 4th March do.
Do. Do. do. 4th do. do.
Do. Do. do. 7th do. do.
To Do. in Dy. Cons. 11th do. do.
From Do. in Cons. 13th do. do.

103. In our Proceedings forwarded with our letter before recited, we observed that we had examined with the most scrupulous attention the Report of the Acting Collectors, dated 9th and 20th May last, together with the various documents accompanying them, and that we had also had under review his different communications as noted in the margin which preceded the transmission of these Reports.

104. The evidence adduced in support of the abuses which formed the subject of the Report of the 9th May was simply voluminous; there were accounts corroborated by declarations and confessions. On a cursory view we observed the evidence afforded by these documents appeared to be conclusive; we explained that in fact it had in the first instance been so regarded by us, but on a closer and more critical examination the value of this evidence we remarked had been much diminished in our estimation.

105. The Report of the 9th May, to which we observed the other letters above referred to were merely subsidiary, related to abuses in the Salt Department, and we subjoined the following Abstract Statement comprising the result of the Acting Collector's discoveries in this branch.

ABSTRACT.

	Fusly 1217.		Fusly 1218.		Fusly 1219.		Fusly 1220.		Total.	
	A. Rs.	A. P.	A. Rs.	A. P.	A. Rs.	A. P.	A. Rs.	A. P.	A. Rs.	A. P.
<i>Chinna Ganjam Cotahs.</i>										
Amount difference between the value of Salt sold and brought to account.	6,502	0 3	5,900	15 3	4,063	0 9	3,878	0 3	20,344	6 6
Amount collection on the issue of Rowannahs under the denomination of Chetty Cavally fees	117	14 0	96	9 3	38	0 0	45	8 0	297	15 3
Collected from Lombadies as allowances for measuring	...	...	...	...	459	5 0	620	13 0	1,080	3 0
Cusrat of Batta on Rs. at 4 per cent.	2,802	0 0	2,800	0 0	2,445	4 0	2,832	0 0	10,879	4 0
Total Chinna Ganjam Cotahs.	9,422	4 3	8,797	8 6	7,005	10 9	7,376	5 3	32,601	12 9
<i>Cuddavacudroo Cotahs.</i>										
Amount difference between the value of Salt sold and brought to account.	689	11 9	1,023	7 9	4,227	1 6	1,773	4 6	7,716	9 6
Collected from Lombadies under the head of Sarbaghy Kurchy	120	0 0	30	0 0	150	0 0	...	...	300	0 0
Collected from Lombadies for alms	...	...	375	4 0	270	2 0	...	...	648	6 0
Collected on account of Concooly or fee	...	...	253	0 6	454	11 0	214	8 0	902	3 6
Total Cuddavacudroo Cotahs.	809	11 9	1,607	12 3	5,101	14 6	1,987	12 6	9,567	3 0
Grand Total...	10,232	0 0	10,405	4 9	12,107	9 3	9,364	1 9	42,168	15 9

106. The discoveries at the Chinna Ganjam Pans, of which the result was shown in the foregoing Abstract rested, we remarked, upon accounts which the Acting Collector "believed to be genuine;" that was we explained accounts which he was satisfied were not fabricated for the occasion, not intended for any other purpose than for the information of the parties concerned, but of which he fortunately obtained possession.

107. We stated however that it was not pretended, that these accounts were original, but merely Abstracts of original accounts which the parties deemed it expedient to prepare and preserve as a record for their own use upon the occasion of the alleged destruction of the original accounts one month preceding.

108. The discoveries at the Cuddavacudroo Pans, of which the result was contained in the foregoing Abstract rested, we remarked, upon accounts which the Acting Collector not only believed to be genuine, but which professed to be original accounts drawn out at the several periods when the alleged frauds took place; moreover these accounts, we remarked, were not obtained by fortuitous means like those of Chinna Ganjam, but were delivered as the original and true accounts by the Cotaur servants themselves.

109. We had no hesitation in pronouncing it as our decided opinion that the accounts in both the instances referred to were spurious, we thought that they were fabricated expressly and for no other purpose than to be delivered to the Acting Collector; though it appeared not impossible, nay, we considered it to be very probable that they might contain a considerable portion of truth.

110. To commence with the Pans of Chinna Ganjam, it appeared, we observed, that on the 19th February, the party which the Acting Collector had deputed to supersede the principal Cotaur servants arrived at Chinna Ganjam and proceeded immediately to the houses of those servants respectively, for the purpose of seizing the accounts and papers which might be found in their possession. From the Report of the Acting Tanadar Mr. Trimul Row, we remarked, it appeared that this measure was not attended with any success.

111. On the 2nd February the Acting Collector, we observed, arrived at the Pans, and it appeared that on the 2nd March he succeeded in prevailing on the servants to confess embezzlements to the extent of 10,000 Rupees; we considered it to be sufficient to remark that this confession was of little value because the Statements which had been given upon that occasion were at variance in every particular with the accounts subsequently obtained.

We referred to the letter dated 11th, in Cons., 18th March, of which the following we remarked was an Extract:
"Finding at length, however that from the measures that were adopted, that a discovery of every thing must in the end be made a merit of necessity and came forward; on the 9th a man named Dubby Kistnama waited on me and stated that he was a relation of one of the Nevisindahs, and I would grant a cowle netto proceed to extremities with him, he thought he should be able to deliver up to me any documents that might have been concealed. I came readily into his propositions (as I knew perfectly

112. The accounts here referred to, which constituted the principal foundation of the Report under date 9th May were obtained; on the 5th March the communication of this circumstance, we observed, was contained in a letter from the Acting Collector dated the 11th March, but we remarked that the nature of the accounts in question, and the manner in which they were obtained were only to be gathered

well that all the papers were not destroyed as represented by the Peishcar, &c.) and have in consequence been successful in obtaining what I so much wanted, for on the afternoon of the following day the father of the Nevisindah alluded to delivered into my hands the originals of the papers forming Nos. 7, 8, 9 10 of the enclosures. These, documents I do believe to be genuine".

from the documents accompanying the Acting Collector's subsequent Report of the 9th May.

113. We explained that the means by which these accounts came into the possession of the Acting Collector, and the circumstances which led to it, were set forth in two declarations, one of Dubby Kistnama, whom the Acting Collector we observed called a respectable merchant of Ventapollam; the other of Body Venkat Row, a friend of the former, and the father of one of the Cotaur servants, namely of the Nevisindah Narasinga Row.

114. We noticed that these declarations had been prepared, the former on the 17th, the latter on the 18th April; that was we explained five weeks after the delivery of the accounts, when their authenticity had been impugned; we conceived, however, that there was no reason to doubt that these declarations were correct in so far as concerned the purpose for which they appeared to be intended, namely, as a recital of what passed preparatory to the production of the accounts, and of what was stated to the Acting Collector with respect to the accounts themselves at the time when they were delivered into his possession.

115. Whatever credit the Acting Collector might have given to the Statement with respect to the authenticity of the accounts as recited in the declarations above referred to, we had already we remarked stated that we considered them to be no other than accounts prepared for the purpose of satisfying the Acting Collector; an opinion we observed which was founded on the improbability, not to say the folly of the story which was related on the nature of the accounts themselves, and on certain collateral circumstances hereafter noticed.

116. It was pretended, we remarked, that the original accounts particular were destroyed a month before; namely on the 6th February, and that from those accounts Abstracts were then prepared which were entrusted to the care of the Nevisindah Body Narsing Row who delivered them to his father Body Venkut Row the declarant, from whom the Acting Collector received them.

117. If this Statement were correct, the first question to which it appeared to us to give rise was, for what purpose were they prepared? Not for the information of the Collector; this object, we remarked, was disavowed and was inconsistent with reason; for the enquiry had not then commenced. They must have been intended therefore, we observed, as a substitute for the accounts said to have been destroyed, but why we asked destroy original accounts, and retain a substitute equally liable to seizure, and why entrust this dangerous document to a youth (for such Narsinga Row appeared to be) who of all parties concerned must have been the least trustworthy and who (if the tale were true) delivered them to his father.

118. But laying aside these improbabilities, and admitting for the sake of the argument, that the Abstracts in question were prepared on the occasion of the alleged destruction of the detailed accounts; if this Statement of the case were correct, we conceived that the inference which followed was that the Abstract accounts also were correct; a fallacious account could not have been prepared for any other than a deceptive purpose which we remarked was distinctly disavowed; the same evidence moreover which vouched for the Statement of the case being correct

supported the correctness of the accounts; the one in fact we observed seemed to be a necessary consequence of the other.

119. Now though the Acting Collector professed to consider the statement to be true which related to the preparation of the Abstract accounts so far back as the 6th February, and though by consequence he considered the accounts themselves to be "genuine," it was we thought somewhat remarkable that he was in possession of a document which tended directly to prove that the accounts in question were not to be depended upon. The document referred to we explained was a Memorandum found amongst the seized papers of the Kotaur Shroff, Volaty Kistnamah; "the only material document that was found with the said papers." Mr. Robertson we remarked attached "much importance to this scrap," and we conceived with reason, because from the manner in which it was obtained, it was free from suspicion.

120. The document in question we observed was a Memorandum shewing the distribution of the proceeds of 10 garces of Salt, amounting at 30 Pagodas per garce to Pagodas 300 or Rupees 1,050; of this sum the Memorandum we remarked shewed that besides the proper deduction on account of the manufacturer's share (Rupees 70) other deductions were made to the amount of 122 Rupees, and that Rupees 858 only were carried to the public account; amongst the improper deductions there was a sum paid to Appiah, late Check Gomastah, whose name not appearing in the Abstract accounts was a proof Mr. Robertson observed that the "whole amount received by the Kotaur servants" was not shewn in the said accounts, and was therefore a confirmation of the 4th head of abuse; should not this circumstance we asked have rather suggested to Mr. Robertson that the accounts were not "genuine" but drawn out for the occasion?

121. It was not however we explained from collateral circumstances only (of which there were others hereafter noticed) that we inferred the accounts to be spurious. Of the truth of this opinion, the accounts themselves appeared to us to contain internal evidence, of which one of the most prominent features was the comparatively trifling proportions of the fraudulent gains ascribed as appropriated by the Kotaur servants themselves. For instance, of the amount entered in the accounts under the head of Cusrat or Batta (Rupees 10,879-4-0) the share of the Shroff Volaty Kistnamah, the principal agent of the business, was entered at Rupees 296-4 only.

122. Amongst other measures adopted by Mr. Robertson with the view of establishing the validity of the accounts, we stated that we had been informed in one of his letters, that he "made the Peishcar &c. declare at the foot of the several statements that they were actually drawn out from 'genuine papers and also the day when they did it,' annexed to one of the Statements we observed was the following note to the same effect; viz. "I made the Peishcar, &c. declare the day on which they drew out this brief account that they might not afterwards assert that they were 'prepared after my arrival at Chinna Ganjam, from fear, &c., as it was in my recollection that several of the Circar servants at Chinna Ganjam swore to the truth of papers delivered to Mr. Murray, when Salt Agent, in 1808 when on his circuit, and on Mr. Jarrett's proceeding to that place, they swore that they were false, &c."

123. Did it not we asked occur to Mr. Robertson that the same motive of fear might be pleaded in both cases as well in excuse for the declaration itself, as for the accounts which it was meant to support?

124. The truth we observed, was, that we not only had no doubt that the accounts were fabricated for the occasion, but we apprehended also that the motive of fear might with too much reason be pleaded.

125. In Mr. Robertson's Report of the 9th May, we observed he remarks that "if the genuineness of the accounts Letter B. can be established, the point at issue is gained after premising, therefore, that I have discovered an infamous intrigue (the authors of which are I believe the two head suspended servants T. Letchmenarrian and Akoolamanauty Nursiah) to induce those individuals, on whose evidence upon this point much depends, to swerve from the declarations which they have presented to me (the nature of which intrigue however I shall reserve for the subject of a future address to your Board), I shall now offer such evidence in support of this point as has been procured."

126. We stated that we could not perceive any good reason for reserving for a future address a matter which was intimately connected with the Report of the 9th May, inasmuch, as it tended to affect the evidence adduced in support of the abuses which formed the subject of that Report; and we were the more prompted to make this observation, because in the Acting Collector's subsequent letter of the 20th May which had for its object to "unfold" infamous intrigue adverted to, we could not perceive any matter of which the Acting Collector was not in full possession at the period of submitting his first Report of the 9th May.

127. But whatever might have been Mr. Robertson's motive for postponing his communication on this subject, we begged leave to state that the perusal of his letter of the 20th May or rather the examination of the documents accompanying it so far from dissipating, had tended very much to confirm the doubts which we entertained.

128. This letter we observed was founded principally upon communications from Trimul Row, whom Mr. Robertson had appointed Acting Tanadar at Chinna Ganjam. The first communication we remarked of the Tanadar was dated the 5th April, in which he gives an account of the intention of the late Kotaur servants to deny the validity of the accounts, and with a subsequent communication we observed he forwards a rough Petition intended to be addressed to Mr. Robertson by the parties, but which it was stated that only two of them were willing to sign, namely, Jooloor Narsiah and Narsinga Row.

* This man having some time before been appointed acting Record-keeper was not present at the Pans when the accounts were obtained.

* Mr. Robertson we remarked explained that the office of Nevesindah stood in this man's name in the Moyan Zabithah, but that his brother Body Narsinga Row always did the duty.

* In consequence of the above discovery, it became necessary to have the different individuals (Kotaur servants) sworn to the truth of the papers delivered to me as true and authentic accounts, and which has been accordingly done with the exception of Body Narsinga Row and Jooloor Narsiah; it had not occurred to me in the first instance as necessary as I had supposed that the previous evidence I had obtained, the length of time I had remained at Chinna Ganjam, and the repeated examination of the servants by which every thing was gradually discovered could leave no hopes for any intrigue

129. We begged leave here to notice, that, amongst several representations which had been addressed directly to us was one dated so early as the 28th March; we explained that it was signed by Doodagadapa Timmajee as Agent or Attorney for the Kotaur servants of Chinna Ganjam; another we observed dated the 1st April, apparently bore the signature of every one of the servants themselves, viz. of Cristna Doss Davarrow,* Tanadar Jooloor Narsiah, Peishcar, Body Condul* and Ram Rauze Madanah, Nevesindahs, and Volaty Kistnamah, Shroff Gomastah.

130. We stated that the two persons last mentioned had been represented by Mr. Robertson as having withstood the attempts said to have been made to induce them to retract their former declaration, to the truth of which we remarked it appeared by the annexed* Extract from Mr. Robertson's letter that they had since been sworn.

131. Whether these persons actually signed the contradictory representation to us which apparently bore their signatures was a point we remarked that remained to be ascertained; but be that as it might, we see little value upon these sworn declarations, not only for the reasons which have been already noticed, but because we were sorry to

succeeding, and consequently that sending them to Masulipatam might only make others distrustful of coming forward with information from a fear of being compelled to swear to the truth of it hereafter.

We explained that we had quoted the above passage chiefly for the purpose of remarking upon the false gloss which it bears. The only two men that had been sworn appeared to have been induced to it and rewarded for it; the reasons assigned for not proceeding to swear all the servants in the first instance we considered worse than futile, as to what is said about "repeated examination" and "gradual discovery"; it was assuming a merit for which we could not perceive the slightest grounds.

Sections 4, 5 & 6.

132. We quoted the following passage which we explained was that in the letter to which we alluded, and which appeared to us too plain to admit of misapprehension; viz., "The Valaty Kistnah and Ram Rauze Madanah arrived here four days are now past, produced me their appointments by your honor, and were placed in their respective situations."

133. But what we thought was still more extraordinary, it appeared from a subsequent passage in the same letter that though these men were actually replaced, it was thought advisable that their appointments should stand in other names. It was apprehended it seemed that these men, notwithstanding the favor which had been shewn them, entertained the purpose of deserting the cause which they had been induced to support; after stating the grounds of this apprehension, the Acting Tanadar we remarked thus proceeded "besides although I advised* him to be free from all the blame that are tend-

"ing his corruption, if he does not take care himself in future, and to be far from ill persuasions of the guilty and shameless set, yet he persisted upon his first opinion, he went away this morning in a Dooly in the rain; for I cannot stop him, because your honor nominated and gave appointment of the Office Shroff in his uncle V. Mootayaloo's name, but not his, for the same purpose, I judge the fellows, he and Madanah cunningly obtained appointments in their own people's names to be more free themselves."

134. The proceeding disclosed in these passages we feared would not admit of satisfactory explanation.

135. The representations received by us from the Kotaur servants of Chinna Ganjam we explained to be in substance nearly similar to the proposed Petition to Mr. Robertson enclosed in his letter. They represented that the accounts in question were prepared under the influence of fear, after the Acting Collector's arrival at Chinna Ganjam that they were so prepared at the instance, and with the knowledge of Casava Row, Trimul Row, and the other persons employed by Mr. Robertson, and that the mode of bringing about the production of the said accounts was also suggested by these persons for the purpose of giving to them the greater appearance of authenticity.

136. We explained that we should of course have given little or no credit to this Statement, had it not been borne out by the many other circumstances before noticed; it was even, we remarked, borne out to a certain degree by the declarations of Dubby Kistnamah and Body Venkat Row, on whose evidence the "genuineness of the accounts" was principally founded. In these declara-

tions, the influence of fear we observed was an acknowledged motive, and we perceived other circumstances which tended to confirm its existence. It appeared also that these persons first waited upon the Acting Collector on the 3rd, and again on the 4th of March, upon which last occasion Body Venkat Row having promised to produce the accounts, he was allowed till the next evening for that purpose, a space of time we conceived which sufficiently admitted of their preparation.

"On the 5th, the next day Commandant and three Peons came and asked me for the accounts. I sent for the Peishcar and Nevesindahs as they gave those lately, and in their presence I produced the accounts from Jonulgooda, a large basket of a kind of grain, and the Dubby Kistnah asked me whether they are true. I then took oath and told him that a month before when destroying the Salt Accounts, Peishcar, &c., the four people drawn out these accounts and gave them into the charge of my son, who delivered them to me, and then I again asked the Peishcar Socloor Narsiah, Body Kondulroydoo (who is my son, and Ram Rauze Madanah and Valavaty Kistnamah, Shroff, whether these accounts are true, and on their assuring for it, I conveyed and presented these accounts to Mr. Acting Collector. I have written and presented this declaration with my own consent."

138. With respect to the accounts produced to the Acting Collector, and by him submitted to us of the abuses at the Pans of Cuddavacudroo, the imposition appeared to us to be so palpable that we were surprised it should have escaped the notice of the Acting Collector himself.

* NOTE.—Fusly 1220 was an exception. It seemed from whatever cause that it was thought expedient to close this record of fraud on the end of February in that year.

139. These accounts, which professed to be original, true and authentic accounts, drawn out at the end* of each Fusly in which the alleged frauds took place, were given, we observed, to Mr. Robertson by the Kotaur servants themselves.

Extract from Mr. Robertson's Report dated 9th, in Cons., 20th May 1811. "The evidence in support of the above accounts I have a declaration—See book, page 39 signed by the Kotaur servants, viz., Chellaraga Narrainapah formerly Gomastah, but dismissed in consequence of Mr. Jarrett's enquiry in 1808, but who I appointed acting in the hopes that it might lead to the discovery of the abuses, as he pledged himself to the same, he has however been since removed to another situation. Vydoola Sashagerry Row, Gomastah, &c."

140. The first circumstance that attracted our notice was that these "original" accounts were drawn out in precisely the same form and upon the same principle as the Abstract accounts obtained at the Chinna Ganjam Pans; and we asked did these accounts come into the possession of the Acting Collector? Through the means, it seemed of one Chellaraga Narrainapah, who had formerly been Gomastah at Cuddavacudroo, who was dismissed from that situation by Mr. Jarrett in 1808, but who Mr. Robertson lately sent thither again on the express errand of bringing the abuses to light.

141. This impudent knave we observed not only subscribed to the accuracy of the account of frauds for Fusly 1217, when he was in a situation; but volunteered to vouch for the accuracy of the account for the subsequent Fusly 1218, when he had ceased to be employed.

142. What we asked could have deterred this man and the rest of the Kotaur servants at Cuddavacudroo from bringing these abuses to the notice of Mr. Robertson in the first instance?

Doubtless we suppose because they themselves were implicated? No; they themselves were very honest men. Of the total amount of peculations which these original and true accounts professed to record not the smallest portion was appropriated by them, excepting only the sum of 50 Rupees in Fusly 1219 by Vydoola Sashagherry Row the Gomastah, which whether he has been able to explain or not did not appear.

143. How Mr. Robertson could have been satisfied with receiving such stuff as original and authentic accounts, and how he could obtrude them as such upon his superiors, we stated we were entirely at a loss to comprehend.

144. Amongst the accumulation of documents with which the subject had been overwhelmed, we perceived little evidence that came in a clearly unquestionable shape, excepting the private letters found amongst the seized papers of the Huzzoor Shroff Namasevoy and the scrap already adverted to, found amongst the papers of Volaty Kistniah. Some of the declarations we conceived to be also of importance if they were fairly and voluntarily obtained; we referred in particular to the declarations of the Peons with respect to the secret conveyance of money from the Kotaur to the Huzzoor servants. In the course of the further inquiry which we considered to have become absolutely necessary (though we hoped it would be differently conducted) these men we thought should be interrogated and their evidence if requisite be substantiated on oath which did not appear to have been done on the present occasion.

145. That the Kotaur servants had derived undue emoluments from their situations; and that some of the Kotaur servants had participated in these emoluments was a conclusion to which we considered the proceedings and documents under review unquestionably to lead; of this general fact, indeed, we explained that we had scarcely before any doubt. It appeared to us, however, that Mr. Robertson had been led away by a somewhat too ardent desire to establish individual appropriation upon which to found process for recovery. In these attempts appeared to us that Mr. Robertson had been foiled and deceived.

146. Of the total amount which the accounts under consideration shewed to have been embezzled, the largest portion we remarked was ascribed to three of the Huzzoor servants against whom the enquiry had been principally directed. T. Letchmenarain, Accountant, Accoolamanaty Narsiah, Translator, and Kistna Doss Narrain Row; Diary Writer, against the first and last of these men we observed the Acting Collector had proceeded as against Revenue defaulters under the provisions of Regulation XXXIII, 1802, and we explained that they had accordingly been confined in gaol at Masulipatam. From A. Narsiah, Mr. Robertson we remarked had taken security to pay the amount "in case it should be decreed by the Court."

147. From the very great doubts which attached to the authenticity of the accounts, we regretted that so peremptory a proceeding had been resorted to; the Acting Collector however, we remarked, would in all probability be enabled to justify himself individually upon the strength of the evidence of some of those through whose means the accounts were produced; upon these we observed the direct responsibility would probably fall, and we thought it not unlikely that the investigation which must take place before the Court would tend in a considerable degree to the exposition of the truth.

148. In the meantime we were of opinion that the enquiry which had led to the production of so much matter should still be carried on, or rather that it should be resumed, in order to arrive, if possible, at correct information or at least to confirm or disprove that which had been obtained.

We were at the same time of opinion that this enquiry should be entrusted to some unprejudiced person uninterested in the result.

149. We observed that in a former part of these proceedings, we had stated that though we considered the accounts which had been produced to be spurious, we thought it to be very probable that these accounts might contain a considerable portion of truth and truth, however obtained was still; we remarked, the truth, the misfortune was that if obtained by undue means, it could not be relied upon, the accounts furnished to Mr. Robertson might, we observed, either have been prepared from original accounts or they might have been prepared from memory, or they might have been fabricated altogether; the first we thought was by no means the least possible conjecture, and if the enquiry which it was proposed to resume were conducted with intelligence and judgment, the truth we conceived might still be satisfactorily established.

150. To whomsoever this duty might be entrusted, we stated that we should be prepared to furnish detailed instructions; in the meantime we considered it to be consolatory to reflect that whatever immediate inconveniences might have resulted from the proceedings of the Acting Collector, it was reasonable to hope that the consequences might be advantageous. The dismissal of some of the Huzzoor servants and of all the late Kotaur servants (joined to the establishments of some additional checks which experience had suggested to be necessary) would, we hoped, have a salutary effect upon the conduct of their successors by showing the danger of committing abuses and by rendering their commission more difficult.

151. It appeared from some of the papers under review that the Acting Collector succeeded in seizing the whole of the private papers of Coondamooddy Kistniah, who had heretofore been the extensible security for the Arrack Renter, though Mr. Robertson stated that he was the actual Renter. From these documents Mr. Robertson, we remarked, led to us to expect some conclusive and satisfactory information, but as he had not yet submitted his Report on this subject, we stated that we were precluded from entering upon the subject.

Letter dated 21st February.
Do. do. 28th May, para.
10. Since the commencement of the Current Fusly, the Arrack Rent has been under management.

152. In a farther letter under date the 4th July last, we had the honor to submit to Government extract from our proceedings under date the 27th June upon two subsequent letters from Mr. Robertson of the 15th and 19th of that month, which we remarked we had perused with much attention.

To the Chief Secretary in Dy.
Cons., 8th July 1811.
In Cons., 27th June 1811.
In Cons., 24th and 27th June.

153. The more immediate object of the former of these letters we observed was to show that the deficiency in the Cash chest, the discovery of which was reported by Mr. Robertson under date the 9th February last was to be imputed principally if not entirely to Tandunky Luchmenarain, late Head Accountant and Tandunky Seetaramdoo the late Cashkeeper.

154. This charge against Luchmenarain and his nephew Seetaramdoo was grounded we observed on a representation addressed to Mr. Robertson by the late Head Shroff Toonegoonla Namasevoy, which representation we remarked Mr. Robertson had attempted to corroborate.

155. We stated that Namasevoy in his representation endeavoured to shew that he was not responsible for the deficiency in the Cash chest, he insinuated that he derived no profit from the transactions which led to the deficiency, and that in fact he was no otherwise criminal than as having connived at those transactions and as having been the Agent, and as he wished to make it appear, the unwilling Agent of Luchmenarain and Seetaramdoo to whom he imputed the whole guilt of the embezzlement for which he had been committed to the Jail at Masulipatam.

156. Situated as Namasevoy was, his assertions appeared to as entitled to credit in so far only as they might be supported and substantiated by collateral circumstances; we observed that when the fraud was first detected, he assumed to himself the whole guilt and denied that any other were concerned with him, but now we explained he endeavoured to relieve himself from responsibility by accusing others not of being mere accessaries or accomplices, but of being the principals and sole authors of the fraud.

157. The Acting Collector we remarked professed to have been aware that it was necessary to receive Namasevoy's communications with caution; he had adduced however, we observed, other documents and had obtained declarations which he gave us to understand had satisfied him that the representation under notice was well founded.

158. Before the Acting Collector proceeded to elucidate the representation of Namasevoy, which as he observed with much truth was very obscure, he had we remarked thought proper to bring to our notice that the deficiency in the Cash chest, and the substitution of dubs for Rupees were known in the Pettahs of Gunttoor several days before they were communicated to him.

159. What inference was intended to be drawn from this circumstance, we stated that we were at a loss to discover, and we thought it unnecessary to enquire since the evidence in proof of the fact itself appeared of a very unsatisfactory nature.

160. Mr. Robertson we observed had produced the declarations of six witnesses to this point, of whom we explained that four derived their information directly or indirectly from Lingamalloo Potty, and he as well as Potty Croostniah from one Choondoory Rungiah who was not examined at all.

161. If Mr. Robertson considered it of importance to establish the fact that the delinquency of the Cutcherry servants was discovered by others before himself, we thought it surprizing that he should have been satisfied with evidence of a nature so equivocal. Potty the principal witness we remarked was represented moreover to be a man of an intriguing character notorious for duplicity and the inveterate enemy of Namasevoy, whose disgrace he had in a long time endeavouring to effect. And then we remarked to crown the whole, Mr. Robertson stated that Potty's declaration "was obtained after several days equivocation and evasions on his part."

162. Notwithstanding all this Mr. Robertson we observed submitted Potty's declaration as explaining how the substitution of copper coins for Rupees was discovered; and he stated that it brought to his recollection "that there was some confusion on the day of preparing the money for remittance to the General Treasury at Masulipatam."

163. We considered it to be quite superfluous to follow Mr. Robertson through his observations on this point. We thought it evident that if he did see any confusion, it would not very particularly have attracted his attention, otherwise he would naturally have attempted to detect the cause of it; and his detail of the circumstances which then took place we remarked was principally taken from the declaration of Potty who was not present, but learned them from Choondoory Rungiah; we stated that Mr. Robertson next proceeded to comment upon the discovery which was afterwards made of the deficiency in the Cash chest.

164. In this part of his letter we remarked Mr. Robertson endeavoured to shew that the declarations of Luchmenarrain and Seetaramdoo communicating to him the discovery in question were gross fabrications, and that those two individuals had embezzled a great part, if not the whole of the sum which was found deficient.

165. We deemed it unnecessary to go into a minute examination of the pages which Mr. Robertson had devoted to the discussion of this subject; it appeared to us involved in so much frivolous and extraneous matter as to be scarcely intelligible upon the whole; however we conceived that though there was some reason to believe that Luchmenarrain and Seetaramdoo had been concerned in making an improper use of the public money in conjunction with Namasevoy. Mr. Robertson had by no means succeeded in the object which he seemed to have had in view of shewing that those two persons were responsible for the particular sum which was found to be deficient.

166. In a general point of view we thought that the most important documents which Mr. Robertson had produced on this occasion were the Enclosures marked A, B and C. They related we observed to what was called "a traffic with Mr. Jarrett's salary and commission."

167. We explained that statement A, professed to shew the amount actually drawn by Mr. Jarrett from August 1807 to the 16th January 1811 prepared from the Shroff's chitta and Tusleem accounts, and to this we observed was subjoined a memorandum of Cash debited in the public accounts as the salary and commission of Mr. Jarrett. The amount stated in this memorandum being deducted from the amount shewn in the preceding statement was supposed to give the actual sum overdrawn by Mr. Jarrett.

168. Statement B, we remarked professed to be an account current of Mr. Jarrett with the Company's Cash chest prepared from the Shroff's accounts of receipts and disbursements on account of Tusleem or advances.

169. Statement C, we explained professed to be a memorandum prepared from the Shroff's accounts shewing the receipts and disbursements on the same day on account of advances to Mr. Jarrett from the Cash chest.

170. We intimated our intention to require some explanation from Mr. Jarrett on the subject of these statements. The 6th paragraph of Namasevoy's representation seemed we conceived to insinuate that Mr. Jarrett was privy to the advances made in his name from the Cash chest; this however we remarked was contradicted by Mr. Robertson, who accounted for Mr. Jarrett's ignorance of the transaction by the circumstance of the salary and commission being drawn both in Madras Pagodas and in Rupees; the former only appearing in the public accounts.

171. We declined therefore to make any observations on these statements as they regarded Mr. Jarrett; but as connected with the case of the Cutcherry servants some remarks appeared to us to be necessary.

172. These statements we observed if they could be depended upon, shewed that advances were made from the public Treasury on account of Mr. Jarrett's salary and commission. The ostensible purpose of their being produced, was we remarked to shew that Luchmenarrain was the principal in this transaction; of this however we thought they contained no internal evidence, and that proof of the charge must be sought for elsewhere.

173. We explained that excepting the declaration of Majaly Guntiah, who stated that "Luchmenarrain received some Pagodas from the public collections and sent them to Bunder, got them exchanged and sent for Rupees from that place and expended them on account of Mr. Jarrett's salary enjoying himself the profits arising therefrom". Mr. Robertson had produced no sort of oral

See Enclosure, No. 22.
See Para. 16.

evidence to shew that this improper use was made of the public money. It did not at all appear how Guntiah became acquainted with the circumstance, and though Mr. Robertson submitted his declaration as supporting the assertions contained in the representation of Namasevoy, yet in another part of his letter we remarked, he spoke of him as a man not altogether entitled to much credit.

174. The explanation which Mr. Robertson attempted to give of Namasevoy's representation appeared to us in many parts utterly unintelligible; we stated that we examined it with the utmost attention, but that we could not understand upon what principle accounts kept by Namasevoy in which Luchmenarrain's name did not once appear could be made to implicate Luchmenarrain in the transactions to which they referred.

175. Mr. Robertson we conceived might have shewn with much greater clearness and with much less waste of paper the general connection between Namasevoy, Luchmenarrain and Seetaramdoo, but he had, we remarked, laboured to prove that the whole of the sum in which the Cash chest was found deficient was embezzled by the two persons last mentioned, and there appeared to us too much reason to believe that his sole object was to obtain the release of Namasevoy, from whom he hoped to receive great assistance in the prosecution of his enquiries.

176. Upon the whole, we observed a more confused prolix and unsatisfactory Report than that which Mr. Robertson submitted on this subject had never come under our revision. One thing however we thought was certain that Mr. Robertson had failed in exhibiting grounds for exonerating Namasevoy from responsibility for the deficiency in the Cash chest; we could not consent therefore to the payment of the price of Namasevoy's information, viz., release from confinement though so strongly urged by the Acting Collector.

177. But although Mr. Robertson had failed in the main object of his letter, we explained that he had introduced into it an abundance of matter which was calculated to convey an impression that the Treasury Department in the Cutcherry of Gunttoor had not been under efficient control; that undue advantages had been made in the way of exchange and interest. To what extent these imputations might be well founded, we stated that we should expect to receive satisfactory information from the person who might be eventually nominated to the charge of the district.

From Mr. Robertson,
Cons., 27th June.

178. Upon Mr. Robertson's farther letter of the 19th June, few observations seemed to us to be necessary.

179. Mr. Jarrett we remarked had certainly acted with great imprudence and impropriety in carrying on a clandestine correspondence with the suspended servants; the letters which Mr. Robertson had intercepted, though they did not lead to any conclusion prejudicial to the personal integrity of Mr. Jarrett, appeared in our opinion to bespeak on his part a weak confidence in men whose conduct he must have known was at the least open to a considerable degree of suspicion, and indeed we conceived that the relative situation of Mr. Jarrett with these persons rendered any interference pending the enquiry altogether unjustifiable.

180. We stated our intention to call upon Mr. Jarrett for an explanation of the motives which led him to adopt so imprudent a proceeding; and at the same time to require him to state the purport of his letter to Venkatahistna Row, which he appeared to have recalled.

181. But while we were constrained to animadvert upon the conduct of Mr. Jarrett, we remarked that we could not on the other hand pass over without censure the conduct of the Acting Collector Mr. Robertson, the principle which had characterized this gentleman's proceed-

ings had throughout been such as we considered it to be impossible to approve; information obtained by questionable means was attempted, we remarked, to be supported by means equally questionable; a system of restraint and espionage had been introduced which certainly seemed to imply the weakness of the cause which it was meant to support.

182. Upon a former occasion we remarked we had taken the liberty of stating to Government our opinion that the public interests as well as the cause of justice required that the local administration should be changed, and we added that in this opinion we had been entirely confirmed by the communications which had since come under our revision.

183. By a letter from the Secretary to Government in the Revenue Department under date the 24th July last, we were informed that the Honorable the Governor in Council had been pleased to appoint Mr. Thomas Alexander Oakes to be Collector in Gunttoor, Mr. Jarrett being at the same time removed to the situation of Collector in the Zillah of Chingleput.

184. In communicating this appointment to Mr. Oakes, we informed him that by the change which in pursuance of our recommendation had taken place in the local administration, the duty of prosecuting the proposed enquiry had devolved upon him, and we expressed the fullest reliance that it would be discharged with judgment and discretion.

185. We directed that the principal object of the enquiry should be to determine the true value of the information obtained by Mr. Robertson; we stated that the grounds which existed for discrediting that information were sufficiently explained in the proceedings above recited, of which copies were furnished for his information, and we were of opinion that the extent to which it could be relied upon, could not otherwise be satisfactorily ascertained than by means of a dispassionate and impartial examination on the spot of the parties from whom the information was received.

186. Of the general fact of the corruption of the principal servants against whom Mr. Robertson had proceeded, we conceived that there was perhaps little question, but under the doubts which attached to the authenticity of the accounts, added to the subsequent recantation of the persons from whom they were received, it had, we remarked, been considered to be very questionable whether any legal proceedings with a view to the recovery of the alleged peculations could be successfully maintained.

187. By means of an impartial review of the enquiry of the manner in which the information which had been produced was obtained, aided by a strict examination of the parties on the spot with respect to the grounds of the information (that was we explained of the accounts) we hoped that he would be enabled to pronounce a decisive opinion upon the merits of the enquiry, with the view that it might be brought to a termination in as satisfactory a manner as possible. Beyond this we did not think it necessary that the object of his immediate investigation should be intended. In the ordinary course of public duty, zealously and faithfully pursued, it was seldom, we remarked, that any abuses which might prevail could long escape attention, and where they might be found to exist, the great object we conceived should be to reform them without unnecessarily creating disorder or confusion.

188. Mr. Robertson being in some respect concerned in the issue of the enquiry, an option was allowed to him to remain with Mr. Oakes in the capacity of assistant until it should have been brought to a termination, but as Mr. Robertson stood appointed to a judicial situation, we considered it to

To the Chief Secretary, 31st
October, in Cons., 4th November
1811.

be proper to report this measure for the information and orders of the Honorable the Governor in Council.

189. We were acquainted in reply under date the 13th November last, that unless there were a prospect of the investigation into the conduct of the Revenue servants at Guntoor being brought to an early termination, the Honorable the Governor in Council considered it to be more advisable that Mr. Robertson should proceed without loss of time to join his Station, as the duties of the office of Register to the Court of Canara had ceased to be performed for a considerable period of time.

190. With regard to the degree in which Mr. Robertson might be personally implicated, the Honorable the Governor in Council observed, that as petitions had been regularly filed in the Court at Masulipatam for redress against him on this point, in the event of its being determined that he should be held individually responsible, the justification of his conduct could be undertaken by a Vakeel to be appointed on the part of Mr. Robertson, as well were he at his proper Station as at Guntoor.

191. These orders were duly communicated to the Collector, and two Petitions against Mr. Robertson having been addressed to the Zillah Court of Masulipatam and forwarded to us by Government with instructions to call on that gentleman for such explanations as he might have to offer in reply, we took that opportunity of transmitting them to Mr. Oakes whose Report upon the subject lately received we shall soon have the honor of submitting to Government.

192. We beg leave to refer to our proceedings noted in the margin for information respecting two letters addressed to us by Mr. Robertson regarding his proceedings in an investigation relative to the payment of certain sums to the public servants by Vencatakistna Row, Zemindar of Chilacaloorpaudoo, and the forgery of the Will and other papers under which he is represented to have obtained possession of that Zemindary, and respecting the right of the widow of the late Zemindar to this property to the exclusion of Vencatakistna Row.

193. In a letter to the Chief Secretary under date the 11th July last, we had the honor to submit to Government the correspondence referred to in the margin relative to a building formerly occupied as the Court House at Guntoor, and subsequently repaired and appropriated by M. Jarrett as a dwelling house.

194. It appeared that the house in question was originally built by a Lieutenant Douglas with the assistance, as it was said of the Nabob's managers; that after he quitted Guntoor it was occupied as the place of residence and Cutcherry of the then Collector; that it was afterwards converted into a Court House, and that on the abolition of the Court at Guntoor, Mr. Jarrett took possession of it, there being no other house which he could occupy as a private residence.

195. It farther, we remarked, appeared that Mr. Jarrett by a letter to the Secretary to Government dated the 23th July 1808, applied for permission to dispose of the house by public sale; and requested that if no purchaser should be found, it should not be the intention of Government to sell it, he might be allowed to convert it into a dwelling house.

From Mr. Greenway, 6th, in Cons., 15th August 1808.
To the Chief Secretary, 17th, in Diary Cons., 15th August 1808.

196. This letter we explained was referred to us with instructions to state our sentiments respecting the practicability of discontinuing the Revenue Establishment at Guntoor, and we stated that in our reply we recommended for the reasons therein stated the continuance of the establishment.

197. Mr. Jarrett, we observed, in the meanwhile, repaired the house at a considerable expense, and afterwards requested us to recommend that he might be permitted to consider it as his own. We stated that we had declined to recommend this application to the favorable consideration of Government, until we should receive a farther explanation as stated in the letter to Mr. Jarrett under date the 25th October 1809.

198. From Mr. Jarrett's subsequent communication, dated the 30th October 1809, it appeared that the building was worth scarcely any thing before he repaired it; and under this explanation we begged leave respectfully to recommend that Mr. Jarrett's request might be complied with, that was we explained that all the right which Government might possess to the house might be transferred to Mr. Jarrett, and that a grant might be issued to him for the ground on which the house stands.

199. If any claim should hereafter be made to the house, we remarked, that it would be for Mr. Jarrett to satisfy the claimant.

200. We were acquainted in reply that under the explanation which had been given relative to the occupancy of the house, formerly used as a Court House at Guntoor, and its little value prior to the repairs made to it by the present tenant Mr. Jarrett, the Honorable the Governor in Council, on our recommendation was pleased to consent that whatever right Government might possess in the property should be transferred to that gentleman, and that a grant should be issued to him for the ground on which the house stands.

201. We were therefore directed to call upon Mr. Jarrett to submit his application for a grant in due form, which was done accordingly.

NELLORE.

From Mr. Secretary Gahagan, 27th, in Cons., 23th March 1811.
To Mr. Fraser, in Diary Cons., 1st April 1811.
From Mr. Fraser, in Cons., 12th April.
To the Chief Secretary, in Diary Cons., 19th April.
From Mr. Secretary Gahagan, in Cons., 2nd September.
To Mr. Fraser, in Diary Cons., 9th September.

202. In the month of March last the Honorable the Governor in Council was pleased to refer for our Report an original letter from the Board of Trade recommending that the Company's weavers in Ongole should be exempted from the payment of the m tax; referring for particulars to the correspondence noted in the margin, it seems merely necessary to observe that it being found on enquiry that the weavers themselves were not desirous of the exemption, the Honorable the Governor in Council concurred with us in opinion that discussing the propriety of granting the remission became unnecessary.

To the Chief Secretary, in Diary Cons., 2nd September 1811.
From Mr. Fraser, 15th, in Cons., 21st March 1811.

203. Under date the 29th August last we had the honor to submit to Government a letter from the Collector in Nellore, requesting instructions as to the disposal of the Jagheer of Kytapully, which had lapsed to Government by the decease of the Jagheerdar.

204. This Jagheer, we remarked, was granted by the Nabob, Wallajah in the year 1781 to Futah Oollah Khan in lieu of a salary of 500 Rupees per mensem, and on the assumption of the Carnatic by the Company, it was resumed with all other Jagheers granted by the Nabobs, but was restored to Futah Oollah Khan under the

orders of Government, dated the 4th June 1802, and a Sunnud for life was issued in his name, under which we observed his son Aleem Oollah Khan continued to enjoy possession of it till his death about a year ago.

205. A part of the Zillah of Gunttoor, we observed, separates the Jagheer of Kytapully from the district of Nellore, in which, however, we explained it had been included as having formerly been attached to Woodiagherry; and to this peculiarity in its situation we conceived might perhaps be ascribed the oversight of allowing Aleem Oollah Khan to retain possession of the Jagheer under a grant made out in the name and for the life of his father.

206. The family of the late Jagheerdar we explained had petitioned for the renewal of the Sunnud, but the consideration for which the Jagheer was originally granted to Futah Oollah Khan, and the nature of the renewed grant of the Government afforded them in our opinion no ground for claiming its restoration.

207. Mr. Fraser's suggestions of converting the Jagheer into a Zemindary permanently settled and conferring it upon the representative of the family appeared to us to be objectionable, since the family had no particular claims on the consideration of Government; and the adoption of the measure suggested by Mr. Fraser would be granting them more than they had any right to expect.

208. The family, we observed, consisting of a son, three widows and three daughters of Futah Oollah Khan and a* widow of the late Aleem Oollah Khan, appeared however from the enquiries which we had made, to be in distressed circumstances, and to possess no other means of support than those which the liberality of Government might afford them, and we were induced therefore to submit for the consideration of Government that a pension not exceeding one-third of the value of the Jagheer which was represented by Mr. Fraser to be about † 2,000 Pagodas per annum should be granted to the family.

209. We explained that Rusheed Oollah Khan, the surviving son of Futah Oollah Khan was not on good terms with the rest of the family, and we thought it therefore advisable to determine the share which each individual was to receive of the pension. With this view we begged leave to recommend that Rusheed Oollah Khan as the representative of the family should receive two-eighths of the amount which Government might be pleased to grant, and that the remaining six-eighths should be divided equally between the other individuals of the family; we also recommended that the pension should commence from the date on which the Jagheer was resumed, and that on the death of any individual of the family, the proportion of the pension allotted to him or her should cease.

To Mr. Fraser, in Diary Cons., 2nd September 1811.

To Mr. Græme, in Diary Cons., 2nd September 1811.

To Mr. Ravenshaw, in Diary Cons., 2nd September 1811.

To Messrs. Travers and Ravenshaw, in Diary Cons., 2nd September 1811.

To Mr. Travers, in Diary Cons., 2nd September 1811.

211. The Honorable the Governor in Council in reply approved our proceedings relative to Jagheer of Kytapully dependent on the District of Nellore, which having escheated to the Government by the death of the incumbent Futah Oollah Khan, it was observed would of course be incorporated with the rest of the Circar villages and assessed in the same manner.

From Mr. Gahagan, 11th September, in Cons., 16th September 1811.

210. We further explained that Circular Orders had been issued calculated to prevent the recurrence of such an irregularity as that which had occurred in the continuance of this Jaghire after the death of the original Jagheerdar to whom it had been granted only for life.

212. The Honorable the Governor in Council was pleased on our recommendation to consent to the appropriation of one-third of the value of the Jagheer for the future maintenance of the family of the deceased Jagheerdar, in proportion of two-eighths to Rusheed Oollah Khan as the representative of the family, and the remaining six-eighths to be equally divided amongst the females of the family stated to be seven in number; provided it should appear that the seventh was actually married to the late Aleem Oollah Khan the son of the original grantee.

213. We were directed therefore to ascertain these points, as well as the precise amount value of the Jagheer, with the view of adjusting the share of pension to be received by each; and we were instructed to submit a statement thereof for the final confirmation of the Governor in Council.

214. The Honorable the Governor in Council approved of our having issued Circular Orders for the purpose of preventing a recurrence of the irregularity to which we adverted to, the Collector of Nellore having allowed the son Aleem Oollah Khan to retain possession of the Jagheer granted only as a life-tenure to his father, such being contrary to the provisions contained in Regulation XXXI, A. D. 1802.

From Mr. Secy. Gahagan, in Cons., 12th December 1811.

215. Under date the 6th Council was pleased to transmit a Petition addressed to Government by a person styled the Nellore District.

Honorable the Governor in Council was pleased to transmit a Petition addressed to Government by a person styled the Nellore District.

To the Chief Secretary, in Diary Cons., 16th Dec. 1811.

From Paras. 1 to 10 inclusive. Extract of a letter to the Collector in Nellore, dated 5th December 1811, together with a list of Peishchush enclosed in Mr. Traver's letter dated 5th June, in Cons., 15th July 1802.

To Mr. Fraser 5th, in Cons., 5th December 1811.

216. In explanation of this Petition, we had the honor to submit to Government under date the 12th ultimo, extract from a letter lately addressed to the Collector in Nellore.

217. We thought that there was little question that the person in whose favor the Zemindar of Choondry (as it was termed) had been decreed by the Zillah and Provincial Courts had a preferable right over the person last in possession and consequently over his son, the person by whom the Petition was addressed to the Honorable the Governor in Council. The suit however, it appeared, was under appeal to the Sudder Adawlut.

218. It had been proposed, we remarked by the Collector that Kooma Ioortee Rauze, the person in whose favor the decrees had passed, as above stated, should be placed in charge of the lands until the result of the appeal should be known; but for the reasons mentioned to the Collector in our letter above referred to, we stated that it had been determined to continue them under public management.

219. In our communication to the Collector alluded to above; we called his attention to the situation of the persons denominated Zemindars in Nellore; we stated that we could not discover our records and history of these persons; any account of the gross value of the lands in their possession, or any detail of the Sunnuds, or other authority upon which their tenure is founded.

220. We directed that the validity of their claim should be investigated and reported on in order that if unobjectionable, a permanent Settlement might be declared and confirmed by a regular Sunnud from the Government, as granted to all other persons holding grants on Zemindary tenure for this purpose, unless opposed by any special reasons; we directed the attach-

ment of these lands and especially of the Zemindary of Choondry against which a balance appeared to be outstanding.

221. We were informed in reply that the instructions which had been issued to the Collector of Nellore for retaining under his immediate management the disputed Zemindary Choondry, advertent to the existence of a balance of Revenue against that district, without reference to the claims of Coomara Moottee Rauze, or the minor Bungaroo Ankaph Naidoo, were approved by the Honorable the Governor in Council.

222. The Honorable the Governor in Council approved also our intention of proceeding into an examination of the tenure by which the incumbents of the other Zemindaries claimed proprietary right to those Estates respectively; but was of opinion that the necessity of placing the lands under attachment, and affording the reputed proprietors a pecuniary allowance pending the investigation had better be avoided.

223. It was observed that it was to be presumed that the precise value of the lands, with a view of regulating the permanent Jumma hereafter to be assessed upon them, might be ascertained with sufficient accuracy without resorting to this expedient; and although the persons styling themselves Zemindars had formally acknowledged under a special Sunnud from the Government, the circumstances having been considered as proprietors of particular districts paying a stated peshcush a head of the transfer of the country, and as it appeared long before that time, it being admitted that they had been registered as such in every successive Jumma bund present year, might be deemed sufficient to entitle them to a prescriptive right of occupancy, so long as they should continue to pay the amount of the assessment fixed upon their lands.

To Mr. Fraser, 6th, in Diary Cons., 9th January 1810.

224. The sentiments of Government upon this subject was duly communicated to the Collector.

To Government, in Cons., 23rd January 1812.

Report 30th June, in Cons., 12th July 1812.

Copy letter to Mr. Fraser, 21st, in Diary Cons., 22nd October 1811.

From Mr. Fraser, 8th, in Cons., 17th December 1810.

From Mr. Fraser, 11th, in Cons., 17th December 1810.

Copy letter to Mr. Fraser, 17th, in Diary Cons., 21st January 1811.

From Mr. Fraser, 17th, in Cons., 25th February 1811.

Report 22nd, in Cons., 23rd October 1811.

226. We observed that in our Report under date the 16th October 1809 on the Revenues of Nellore for Fusly 1218, we had stated the effects of the confusion which the enquiry into the conduct of Mr. Travers, that gentleman's subsequent removal, the temporary management of Mr. Oakes acting by deputation, and the appointment of a new Collector had contributed to produce; but we expressed our hopes that under the administration of Mr. Fraser a proper system of village rents would be generally introduced during the course of Fusly 1219, and that the improvement of the country and the increase of Revenue would be considerable.

227. In conformity with our directions, we remarked, Mr. Fraser had made such an arrangement of the rents that the settlement partially introduced in Fusly 1218 and generally extended in Fusly 1219, was made to expire in Fusly 1221 so that with respect to some villages it was to be considered as a lease for three, and with respect to others as a lease for four years.

228. The difficulties arising from the poverty of the inhabitants and their aversion to any other than an Aumani Settlement, which had induced Mr. Travers to resort to the impolitic expedient of admitting strangers to rent a part of the villages at first, also, we observed, led Mr. Fraser to have recourse to the same erroneous system; but the failure of the Renters who were thus introduced into the villages, the inhabitants of which were refractory, confirmed an opinion as to the impolicy of admitting strangers; an opinion indeed, we remarked, which did not require further confirmation.

229. Strangers we conceived, even presuming that they were not deficient in knowledge and industry would in general be opposed by the inhabitants; for the same refractory spirit which excites the inhabitants to refuse fair terms for the rent of their own villages, would also we thought excite them to oppose, and generally successfully the stranger Renter who was obtruded upon them by the authority of the Circar.

230. We stated that our orders and the general failure of the Renters of this description, either from their own ignorance and incapacity, or the opposition of the inhabitants compelled Mr. Fraser to endeavour to rent the villages in question to the inhabitants, and although it appeared that he was obliged to keep some under Aumani for a certain period, we remarked that he uniformly succeeded at last in renting them, and, as he had stated that he "had upon no occasion given the rent to a person not inhabiting a village until he had exhausted every means of inducing the inhabitants themselves to take the rent, and even then the Renter is in general a near neighbour and almost always a native of the District," we trusted that he had as far as practicable under the difficulties with which he had to contend carried into effect our instructions to conclude the Settlement with the inhabitants of the villages.

231. With respect to the amount of the Settlement, advertent to the poverty of those districts to which they had been reduced under the Nabob's Government, and from which the high Revenue collected under the erroneous system we had formerly described in Fuslies 1213, 1214 and 1215, and the famine in Fusly 1216 had not allowed them to emerge during the Government of the Company, we were of opinion that it would have been impolitic to have attempted to exact much higher terms than those which had been obtained, and that the existing Settlement therefore, though moderate, was in point of amount sufficiently satisfactory.

232. In the numerous communications which had been made at different times on the subject, we trusted that we had fully and satisfactorily explained the causes which had contributed to produce the increased difficulties certainly experienced during the last four years in the realization of the Land Revenue.

239. We annexed the following Abstract Statement shewing the amount of the Revenue of the Nellore District under its several heads for Fuslies 1219 and 1220.

	Fusly 1219.				Fusly 1220.				Increase.	Decrease.	
	Land Revenue	Licences.	Customs.	Salt.	Total.	Land Revenue	Licences.	Customs.			Salt.
Nellore	5,92,945 38 20	2,266 41 56	...	...	2,95,215 34 76	3,22,067 43 86	2,423 35 24	...	...	3,24,401 30 00	29,276 1 64
Ongole	76,848 9 0	667 33 65	...	...	77,505 42 65	78,339 36 0	534 26 40	...	...	78,874 17 40	1,368 19 55
Venkatagerry and Sydapore } Zemindaries.	1,20,482 0 0	1,231 1 37	...	...	1,21,763 1 37	1,20,482 0 0	1,235 5 20	...	...	1,21,764 5 20	1 3 63
Woodinghorry and Pollams ...	11,467 44 13	47 27 43	...	...	11,515 26 61	11,467 44 13	96 12 20	...	...	11,564 11 33	49 29 52
Siotriums	24,526 3 56	...	...	...	24,526 3 56	24,524 2 39	...	...	...	24,524 2 39	2 1 17
Nazurs and Russooms ...	2,564 29 20	...	...	...	2,564 29 20	2,564 29 20	...	...	...	2,564 29 20	...
Stalacurnums do. ...	2,500 0 0	...	...	...	2,500 0 0	3,000 0 0	...	...	...	3,000 0 0	500 0 0
Sahareer Perkaye	1,250 0 0	...	...	...	1,250 0 0	1,250 0 0	...	...	...	1,250 0 0	...
Salt Revenue	...	...	1,15,000 0 0	1,15,000 0 0	1,15,000 0 0	...	...	...	168,443 10 41	1,65,448 10 41	53,448 10 41
Town Duty	...	...	19,500 0 0	...	19,500 0 0	...	...	33,477 42 1	...	33,477 42 1	13,977 42 1
Customs in the Commercial } Department.	...	...	1,200 0 0	...	1,200 0 0	...	...	1,437 4 18	...	1,437 4 18	233 4 18
Quit Rent	29 40 32	...	...	...	29 40 32	30 10 05	...	...	...	30 10 05	0 15 33
Total.....	5,32,617 29 61	4,253 14 40	20,700 0 0	1,15,000 0 0	6,72,570 44 27	5,63,726 31 13	4,336 37 24	34,915 1 19	1,65,448 10 41	7,71,426 35 17	98,857 37 7
										Deduct decrease.	2 1 17
										Net increase...	98,855 35 70
					Fusly 1219...	5,32,617 29 61	4,253 14 40	20,700 0 0	1,15,000 0 0	6,72,570 44 27	
					Increase...	31,109 1 32	83 22 56	14,215 1 19	53,48 31 04 1	98,855 35 70	

Noriz.—Stamp duties not being entered in the Collector's Jummabundy are excluded from this Statement. The Collections under this head were in Fusly 1219, Pags. 1,567-70-17, in Fusly 1220, Pags. 2,445-25-26.

NOTE.—Stamp duties not being entered in the Collector's Jummabundy are excluded from this Statement. The Collections under this head were in Fusly 1219, Pags. 1,567-70-17, in Fusly 1220, Pags. 2,445-25-26.

240. From the error explained in our Report under date 16th October 1809 by which a large sum was included in the Jumnaundry Accounts of Fusly 1218 which it was known at the time that it was impracticable to collect, and which indeed it was intended, according to usage to have excluded from these accounts, the Settlement for Fusly 1218 as exhibited in the accounts we considered to afford no fair grounds of comparison with that of the Fuslies 1219 and 1220, but the following Abstract shewing the amount of the settlement and the actual collections of Land Revenue from the districts of Nellore and Ongole since the first year of the Company's government, we remarked would shew that the Land Revenue of these districts was recovering from the depressed state to which it had been reduced by the famine of Fusly 1216 supervening upon the high revenue and erroneous system prevailing during the previous period.

		Settlement.		Actual Collections	
Fusly					
1211		3,99,661	0 22	3,92,230	1 75
"	1212	5,12,843	20 44	4,57,426	36 33
"	1213	4,14,383	20 49	4,14,383	20 49
"	1214	4,55,003	35 47	4,51,540	34 30
"	1215	4,80,687	41 26	4,74,958	13 46
"	1216	1,98,858	8 65	1,97,329	35 59
"	1217	3,67,988	9 79	3,64,021	20 54
"	1218	3,83,246	13 77	3,48,175	4 57
"	1219	3,69,797	2 20	3,65,708	10 37
"	1220	4,00,407	34 36	3,85,610	19 20
"	1221	4,27,962	43 33	...	

* This includes the Kyta-pilly resumed Jagheer, estimated at Pagodas 2,000.

Collections on account of the Settlement of Fuslies 1213, 1219 and 1220 to the 31st December 1811.

241. The foregoing Statement we observed applied only to the districts of Nellore and Ongole proper; it did not include the Revenue from the Zemindaries permanently settled, nor the Revenue from the Pollams, Shotriums, &c.

242. It appeared to us obvious that under a lease Settlement where the amount of the Revenue is paid for a term of years, and where the inhabitants are so poor, and the Revenue so heavy, that they cannot be expected to pay it with punctuality in the event of any serious calamity, balances of Revenue would appear, which under a system of annual Settlement would not have occurred, or at least would not have been perceived.

243. The annual Settlement we observed was not finally reported upon, nor the accounts made out, until the nature of the season and the amount which would be actually realized had been ascertained with tolerable accuracy, and the practice of assessing the loss occasioned by the failure of individuals or villages by a super-assessment on the other inhabitants of a village, or villages of a district, although it was but seldom resorted to, and did nevertheless we thought contribute in some degree to the regular collection of the amount of the Settlement.

244. Under the lease system which now prevails, the Settlement we remarked is made without any reference to what may be the state of the particular seasons in which it is to be collected; it is made we explained with reference to the receipts of former years, and it must we observed

be moderately high in order that the Government may not lose the Revenue which a favorable season may enable the inhabitants to pay without inconvenience; but we conceived it to be obvious that if unfavorable seasons occur, a Settlement so formed must be liable to balances, to which as before explained an annual Settlement was not liable.

245. We stated that the total Settlement of Land Revenue of the Nellore Districts including the Zemindaries, Pollams, Shotriums, Stalla Curnums, Russooms, &c., amounted for Fusly 1220 to Pagodas 5,63,726, exceeding that of the preceding year in the sum of Star Pagodas 31,109-1-32, and that at the date of the Collector's Report, there remained a balance on account of Fusly 1220 to the amount of Pagodas 25,992-22-53; which the Collector we remarked expressed his expectation of realizing, with the exception of about Pagodas 8,000, which for reasons stated in his Report he considered to be irrecoverable, on the 31st December this balance we observed was reduced to the sum of Pagodas 16,436-39-25, and we had every confidence that Mr. Fraser would succeed in bringing it within the amount which he had specified,

246. We remarked that the prospective Statement which the Collector had furnished of the Land Revenue of the Districts of Nellore and Ongole proper for Fusly 1221, shewed a further increase on the Settlement of Fusly 1220 to the amount of Pagodas 27,755-8-77 including the Revenue of the late Jaghire village of Kyta-pully resumed under the orders of Government of the 11th September last, and estimated at the sum of Pagodas 2,000.

247. With the view of facilitating the future Settlement, it appeared that measures had been taken by the Collector for the extension of the present Lease to a farther period of five years, but as this arrangement had been made entirely conditional, it would not we conceived at all interfere with the establishment of the proposed perpetual Lease on the principles laid down in our late Proceedings, copies of which we stated to have been prepared for the purpose of being transmitted to Mr. Fraser.

248. In the Salt Revenue for Fusly 1220, we stated that the Honorable the Governor in Council would observe with satisfaction an increase on the receipts compared with the receipts in the preceding year to the amount of 53,443-10-41. The abuses which we had too much reason to believe had existence in the administration of this branch of Revenue afforded grounds for expecting considerable improvement from a careful investigation, and we had great satisfaction in observing that these expectations had not been disappointed; we observed that upon the enquiry in which the Collector had been engaged, he promised a future separate report.

249. The Collector observed that some more adequate provision was requisite for the punishment of persons guilty of petty thefts in the Salt Cotaurs; we were not sure that any special provision for this particular species of theft was requisite, but as we had in view a general revision of the present Regulation for the conduct of the Monopoly, we stated that we should pay such attention to the Collector's representation upon this point as it might appear to deserve.

250. The increase of the receipts under the head of Sayer in the late Fusly we stated to have been considerable being Pagodas 14,215-1-19 beyond that of the preceding year, and we had reason to hope that under the proposed regulations this branch of revenue might be farther improved; in the mean time we were of opinion that the comparatively large amount realized by the Collector in the late Fusly was creditable to his management.

251. Under the head of Abkary the difference of collections in favor of Fusly 1220 we observed was trifling, being Pagodas 83-22-58 only, but the Collector we remarked promised to make a distinct Report upon this branch of Revenue, and to suggest measures for its better management, from which he expected a considerable increase of Revenue.

Fusly 1220-4,336-37-24
 " 1219-4,253-14-46
 83-22-58

252. Upon the whole we had no doubt that the Honorable the Governor in Council would derive satisfaction from the general result of the Collector's management for the last year, exhibiting as it did some increase in every branch of the Revenue amounting in the aggregate to the sum of Pagodas 98,855-35-70. On the Settlement of the Land Revenue, however, a balance we remarked was outstanding on the 31st December of Pagodas 16,436-39-25, of which however as already stated we thought that a considerable portion would be realized.

253. The orders of the Honorable the Governor in Council in reply to this address have not yet been received.

CHINGLEPUT.

In Diary Cons., 15th November 1810.
 From Mr. Hyde, 4th, in Cons., 5th November 1810.
 From Mr. Hyde, 10th, in Cons., 12th November 1810.

254. In a letter to Government under date the 13th November 1810 we had the honor to submit for the decision of the Honorable the Governor in Council two proposals for the purchase of a certain piece of ground in the Zillah of Chingleput formerly belonging to the late Mr. Webb.

255. These two proposals we remarked were made by the same person who offered only 80 Pagodas for the property at the rent paid by Mr. Webb, viz., Pagodas 100-35-37 per annum, but on condition of the annual rent being reduced to Pagodas 50, he was willing to increase the premium to Pagodas 400, we gave our opinion in favor of the latter proposal but Government having in a letter under date the 24th November 1810 signified their acceptance of the former, orders to that effect were immediately issued to the Collector.

256. Under date the 15th June last we submitted to Government a letter from Mr. Hyde received soon after these orders had been issued, we stated that in obedience to the orders of Government, the purchaser had been put in possession of the ground on the terms of his first offer, but we explained that he had made a new proposal to the Collector of adding Pagodas 125 to the formerly offered on condition of the rent being confirmed at the reduced rent of Pagodas 50 anum.

257. We had already stated our opinion that the reduced rent was on the whole the most advantageous, because it left the land as ample security in itself for the realization of the sum assessed on it; which would not be the case if the high rent were continued, the additional sum since offered raised the original premium proposed to the sum of Pagodas 525; a premium which with submission we conceived threw the preference decidedly in favor of the reduced rent, and we accordingly begged leave with deference to submit the confirmation of this new proposal to the favorable consideration of the Honorable the Governor in Council.

258. We were informed in reply that the purchaser of the ground in the Zillah of Chingleput formerly the property of the late Mr. William Webb, having been already put in possession agreeably to the terms of the first offer before confirmed, the Honorable the Governor in Council did not consider the farther tender of a premium of Star Pagodas 125 in addition to the former sum of

From Mr. Secretary Gahagan, 22nd in Cons., 27th, June 1811.

Pagodas 400 to hold out such advantages, as to induce an alteration in the determination already expressed, of not consenting to so great a sacrifice of the annual rent as that of half the amount, nor did the Honorable the Governor in Council concur in the propriety of the reasoning for accepting the second offer.

259. The Honorable the Governor in Council was pleased therefore to adhere to the resolution communicated to us under date the—November 1810, and to direct that in pursuance of the orders therein conveyed, the name of the purchaser might be reported for the purpose of enabling the Governor in Council to issue a grant.

260. The Honorable the Governor in Council farther directed our attention to the instructions contained in that letter, relative to the balances due on account of the rent of the land in question from the Estate of the late lessee.

261. Under date the 16th November last we had the honor to submit a letter from the Collector forwarding a plan of the Farm and reporting the name of the purchaser and we concurred with the Collector in recommending that on issuing a grant to the new Proprietor Nellatomby Moodelly his right to a share of water from the Panavadoo Tank should be noticed in the instrument in order to prevent future inconvenience from, and dispute as to the title which appeared to be undoubted.

262. Nellatomby Moodelly we remarked had lately addressed us on the subject of the purchase money; it appeared that he deposited with the Collector the sum of Pagodas 400 the amount of the second offer, but the original proposal of Pagodas 80 having been confirmed by Government, the difference we explained was to be repaid to him, and we stated that we had issued instructions to the Collector to settle the amount, repaying the balance with interest at 8 per cent.; which could not we thought reasonably be refused; the man we remarked thought proper to claim 12 per cent., but had since agreed to the reduced rate.

263. From the Collector's letter it appeared that the balance due from the Farm previous to the sale amounted to Pagodas 524-32-62; frequent attempts we observed had been made without success to recover the amount due during the life time of Mr. Webb; the above balance we explained was now quite irrecoverable, and we accordingly recommended that it should be written off.

264. By a letter from the Secretary to Government in the Revenue Department under date the 27th November last, we were informed that the Honorable the Governor in Council had ordered a grant to be prepared and issued to Nellatomby the purchaser of the ground held by the late Mr. William Webb, and that a clause should be inserted entitling the grantee to the right of water from the Panavadoo Tank for the purposes of cultivation.

265. As we had already instructed the Collector of Chingleput to repay the balance of the purchase money deposited by Nellatomby under the impression that his second offer of four hundred Pagodas would have been accepted, with interest on the difference at the rate of 6 per cent., the Honorable the Governor in Council confirmed the orders which we had issued.

266. As the balances due from this Farm while occupied by the late Mr. Webb were irrecoverable, the Honorable the Governor in Council was pleased to direct that the amount being Star Pagodas 524-32-62 should be written off to profit and loss, and these orders were accordingly communicated to the Collector.

To Mr. Jarrett, 2nd, in Diary Cons., 5th December 1811.

From Mr. Secretary Gahagan, in Cons., 25th July 1811.

267. Mr. Hyde being removed to Vizagapatam, the Honorable the Governor in Council was pleased under date 24th July last to appoint Mr. Thomas Jarrett to be Collector in the Zillah of Chingleput.

SALEM.

To the Chief Secretary, in Cons., 13th June, 1811.
From Mr. Hargrave, 18th, in Cons., 29th May 1811.
To Mr. Hargrave, 27th, in Cons., 30th May 1811.
From Mr. Hargrave, 8th, in Cons., 13th June.

268. In a letter to the Chief Secretary to Government under date the 10th June last we had the honor to submit for the information of Government the correspondence noted in the margin with the Collector of the Zillah of Salem.

269. We observed that under date the 25th April last, Coopiah and Moodoo Naick Defaulters of Tattaingarpettah presented to the Zillah Court a statement of their personal property with a petition praying to be released from confinement under the provisions of Section 11, Regulation II. A. D. 1811. The Zillah Judge we remarked furnished the Collector with a copy of this petition together with extract of his proceedings thereon, and desired him to state any objections which he might have to the release of the Petitioners through the Government Vakeel.

270. Mr. Hargrave we remarked upon the receipt of the Court's proceedings addressed us, and requested to be informed whether or not the provisions of Regulation II. A. D. 1811 were considered to be applicable to Revenue Defaulters. Mr. Hargrave we observed at the same time suggested that if Revenue Defaulters were entitled to any benefit by the Regulation, a sufficient time should be allowed to the Collector to ascertain whether or not they were deserving of such indulgence, and that they should, previously to their release, make over to Government all demands which they might have against the ryots of the Mootahs formerly held by them.

271. On reference to the Regulation in question, we were decidedly of opinion that its provisions were not meant to extend to Revenue Defaulters; and we stated that one of the grounds upon which this opinion was formed, was, that Section 11 of the Regulation was expressly stated to be "for the relief of insolvent debtors and their sureties, who may be in confinement for the satisfaction of the *Dewans* of the Civil Courts."

272. The Collector we observed was accordingly directed to make this objection to the release of Coopiah and Moodoo Naick, and to request the Judge to refer the matter for the decision of the Sudder Adawlut if he should not be satisfied with the validity of the objection.

273. It appeared from the extract of the Proceedings of the Zillah Court, under date the 4th June, enclosed in Mr. Hargrave's letter of the 8th June that the Judge still considered the provisions of Regulation II. A. D. 1811 to be applicable as well to Revenue Defaulters as to private debtors, and he desired the Collector either to appeal against his order for the release of Coopiah and Moodoo Naick to the Provincial Court of Appeal within eight or ten days, or to make particular objection to the discharge of the Petitioners.

274. We explained that Mr. Hargrave considered Coopiah and Moodoo Naick to be objects of commiseration, and that he had it in contemplation to recommend their release from confinement upon their making over to him all demands which they might have against the ryots of the Mootahs formerly held by them.

275. To the release of these men therefore no objection appeared to exist, but it seemed that similar applications had been made by several other Revenue Defaulters, some of whom were stated to be possessed of concealed property, although the discovery of it would be attended with considerable difficulty.

276. Under these circumstances we remarked it became a matter of importance to ascertain whether or not Revenue Defaulters could claim their release from confinement under the provisions of Section 11, Regulation II. A. D. 1811.

277. It was not we thought for us to dispute the grounds upon which the opinion of the Zillah Judge was formed, but as that opinion would lead in its consequences to the discharge of many other Revenue Defaulters, we deemed it proper to submit the subject for the consideration of the Honorable the Governor in Council.

278. We observed that the point at issue was simply this,—whether the provisions of Section 11, Regulation II. A. D. 1811 were or were not applicable to Revenue Defaulters; and as this was a mere abstract question, it might not we thought perhaps be considered improper to refer it to the Sudder Adawlut, should the Honorable the Governor in Council entertain any doubts upon the subject.

279. It could not be supposed that a Collector in a widely extended District should be able (with all the vigilance he might exert) to discover the private transactions of individuals who had entered into engagements with Government, and if public Defaulters were placed on the same footing with private debtors, and permitted to obtain their discharge on presenting a statement of their personal property,* we considered it to be obvious that they would possess too great a facility of defrauding Government of its just dues.

280. We were persuaded that it was not the intention of Government to include Revenue Defaulters in the provisions of the section above quoted; and if that section were considered so worded as to apply to Revenue Defaulters as well as to private debtors, it would we conceived become our duty to suggest some modifications of it, whereby the payment of the public due might be less easily evaded.

To the Chief Secretary, in Cons., 11th November 1811.
From Mr. Hargrave 23rd October, in Cons., 7th November 1811.

281. In a further letter under date the 7th November last, submitted for the information of Government, a subsequent letter from the Collector in Salem under date the 23rd October, together with extract from a former letter on the same subject dated the 12th April last, respecting the want of a proper place of confinement for the Revenue Defaulters in the Zillah of Salem.

282. We begged leave to state our concurrence in the opinion of the Collector as to the ill consequences likely to result from the relaxed restraint under which Defaulters appeared to be kept, and as the expediency of erecting a proper debtors' Jail.

283. We took this opportunity of submitting copy of a letter addressed to Mr. Hargrave, under date the 8th August last with his reply, whence we observed it would be seen that the measure of releasing public Revenue Defaulters under Section 11, Regulation II. A. D. 1811, was pursued by the Judge, and that we had been under the necessity of appealing from this construction of the Regulation agreeably to the sentiments expressed in our letter before recited.

284. The orders of Government upon these different communications were transmitted to us by the Secretary to Government in the Revenue Department under date the 13th November last; we were informed that the representation which the Collector in the Zillah of Salem had judged it necessary to forward respecting the relaxed restraint under which the Revenue Defaulters were kept in the

Jail of that Zillah and the consequent expediency of erecting a proper Jail for the confinement of debtors would be referred for the report of the Judge on Circuit.

285. On the subject however of our reference relative to the construction on the part of the Judge of the Regulation in favor of insolvent debtors being applicable also to the case of Revenue Defaulters, as submitted in our letter under date the 13th June last, the Honorable the Governor in Council acquainted us that he would hereafter communicate to us his sentiments; and observed that the only apparent remedy for reversing judgments which might be founded on error in cases of this description had very properly been adopted by us in directing an appeal to the Higher Court

286. In submitting to Government another letter from the Collector in the Zillah of Salem under date the 7th instant, we observed that it would be seen from its enclosure that the Provincial Court in the Southern Division concurred in our opinion as expressed in our letter dated the 13th June last, in regard to the interpretation to be put upon the provisions of Regulation II. A. D. 1811, and that consequently Revenue Defaulters were not considered to have any claim to benefit by the Regulation in question.

SOUTHERN DIVISION OF ARCOT.

287. Under date the 12th March last we had the honor to reply to a reference from Government of the 21st December 1810 enclosing for our consideration and report an application for a grant of certain ground on which were erected buildings, &c. assigned by the late Mr. E. Campbell to the Trustees of the late firm of Chase & Co. and sold by them to Mr. Briethaupt.

288. We stated that on reference to the correspondence which took place at the time when Mr. Campbell resigned the Farm leased by him at Chedumbrum, we observed that he had applied for a grant of the ground occupied by the buildings abovementioned, and that as a balance was outstanding against the Farm; in submitting this application to Government we had remarked that it would perhaps be desirable to realize the full rent of the Farm before the grant solicited by Mr. Campbell should be issued and explained that Government had acquiesced in the propriety of the suggestion.

289. Previously to making a report upon the application under notice, we explained that we had considered it proper to address the Acting Collector of the Southern Division of Arcot, for the purpose of ascertaining what balance was due on account of the Chedumbrum Farm; and from his reply submitted with our address under consideration, it appeared that a balance of Pagodas 1,379-2-3 was still outstanding against the Estate, including a small sum of Pagodas 28-12-52 demandable as Government rent upon the premises for which a grant had been solicited.

290. The Honorable the Governor in Council we remarked would therefore perceive that the causes which operated to the refusal of the grant to Mr. Campbell in the first instance, still existed, and we were of opinion that it would not be advisable to comply with the application in question.

291. The buildings we explained stood on a spot of ground forming part of the Farm held on lease by Mr. Campbell, for which as stated above, a considerable balance of rent was still due,

and it appeared to us that Government were entitled to attach and dispose of the property in satisfaction of their claims upon the Estate.

292. We stated that we had understood that the house, &c., at Chedumbrum was sold to Mr. Briethaupt for the sum of Pagodas 1,510, which somewhat exceeded the amount of the balance due from the Farm, the difference however we explained was not considerable, independently of which it was to be observed that Mr. Campbell died deeply indebted to the Tanjore Treasury.

293. We begged leave therefore to recommend that a grant of the ground occupied by the buildings in question should be offered to Mr. Briethaupt on condition of his paying the sum of Pagodas 1,510, being the amount of the purchase money into the Company's Treasury; or if that gentleman should not accede to this proposal that the house with its appurtenances should be again put up to sale.

294. We were informed in reply that as no reduction of the balance due from the lessee of the Farm of Chedumbrum on account of the rent of that Farm outstanding at the period of its being given up by the late Mr. E. Campbell appeared to have been yet effected, the Honorable the Governor in Council did not consider it expedient to depart from the resolution already communicated to us of withholding the issue of a grant for the ground occupied by the buildings erected thereon by the late lessee and assigned by him to the Trustees of the late firm of Chase and Co. and since sold to Mr. Briethaupt.

295. With reference therefore to the letter from the Agent to the Trust, we were directed to state in reply that the application for the grant could not be complied with.

296. The Honorable the Governor in Council at the same time consented to our proposition of offering a grant of the ground in question to the purchaser of the buildings on the conditions which we had specified, and in the event of his refusing to accede to the proposal, it was the desire of the Honorable the Governor in Council that we should proceed to attach the property for the demands of Government against the Estate.

297. The Honorable the Governor in Council was pleased under date the 24th instant to desire that with reference to the foregoing orders of Government, the result of the measures which might have been taken for recovery of the balances due on account of the Farm of Chedumbrum, late in the occupancy of Mr. E. Campbell deceased, might be reported to Government, and to this reference we had the honor to reply under date the 30th instant.

298. Copies of the letters addressed in consequence of the abovementioned orders to the Acting Collector in the Southern Division of Arcot, and to the Agent of the Trustees of the late Firm of Messrs. Chase, Chinnery and Co. respectively were submitted for the information of Government and we explained that a letter was received from the Collector under date the 14th June last reporting that Mr. Briethaupt had accepted the offer made to him of the sale of the premises by Government and had paid the amount Pagodas 1,510.

299. The Collector we observed was directed to forward the usual application for a Government grant in favor of Mr. Briethaupt through the regular channel, and we explained that in the expectation of receiving that application, the report of the sale of the premises to that person had been deferred.

300. That the application had not been forwarded, might we conceived possibly be owing to some unavoidable delay in the measurement of the ground and in the preparation of a plan of the premises with which it was necessary that the application should be accompanied.

TANJORE.

302. In a letter from the Chief Secretary to Government under date the 26th April last, the Honorable the Governor in Council was pleased to transmit for our consideration and report, an original letter from the Resident at Tanjore, forwarding a correspondence which had taken place between himself and the Collector, in consequence of the price charged by the latter for the grain furnished to the Rajah in the year 1810 having exceeded the current bazaar price of that period; our Report on this subject was submitted under date the 26th September last.

303. By the treaty of Tanjore, we remarked it was stipulated that the Rajah should be furnished with supplies of grain so often as he might require them, on the condition of his paying for such supplies "with the charges of transportation, at the current prices for the time being."

304. If the treaty had been strictly adhered to, we were of opinion that no charge above that of the current bazaar price could ever have been made, the increased demand we considered to arise out of three separate deviations from the obvious intention of the treaty; 1st, the grain we observed was required to be delivered in a manner different from that which was usual in the country; 2ndly, the transportation of the grain we remarked instead of remaining with the Collector had been transferred to the Rajah, and 3rdly, in order to lessen the expense of transportation, and avowedly for no other purpose, the Rajah we observed required the surplus to be purchased in particular villages, specified in an indent annually transmitted to the Collector by the Resident.

305. If it were found that these several deviations were adopted at the desire of the Rajah, and solely with a view to his own convenience, we apprehended that any extra expense resulting from these deviations ought in justice to be borne by the Rajah.

306. Instead of receiving the grain at the several villages where it was bought, as is the custom in Tanjore, the Rajah we remarked expressly for his own convenience, required it to be delivered at the Granaries where it was stored; we could not clearly discover how the transportation of the grain came to devolve on the Rajah, the Resident we observed represented it as an arrangement intended for the convenience of both parties; at the same time, we remarked he stated that the Collector could procure cattle with ease and promptitude, which shewed that it could be no object with the Collector to be relieved from the duty, possibly we conceived the Rajah might possess the means of transportation, without having recourse to hired carriage; at all events we thought it was reasonable to conclude that he would not have undertaken to relieve the Collector from the duty unless he could have furnished the means of transportation at as cheap, if not a cheaper rate than the Collector, but whensoever it might have originated, the measure itself we remarked appeared to be acceptable to the Rajah, who so far from wishing to relinquish it, appeared to be desirous only of securing the advantages derivable from it.

307. The Resident we observed admitted that considerable delay occasionally took place in removing the grain from the villages after the purchases had been concluded; that further delay sometimes occurred on the road, and these circumstances were calculated to increase the wastage, and as the mode of delivery, and the providing the means of transportation (whence the delay proceeds) had been adopted for the convenience of the Rajah, and rested with him, it was fair we thought that he alone should be liable for the increased wastage arising from this cause; indeed his liability we remarked on this account seemed to be readily acknowledged.

308. The allowance on account of wastage we observed was settled by Mr. Harris at 5 per cent. which we remarked had been always paid by the Rajah. We stated however that Mr. Wallace had submitted a Statement, to the correctness of which the Resident offered some objections, shewing that the actual wastage much exceeded this allowance; we concurred in opinion with the Resident that this was a matter which should be adjusted separately from the price to be paid for the grain; the allowance for wastage, if insufficient, should, we observed be corrected, and the Rajah appeared we remarked to be willing to increase it if it should be found to be inadequate.

* NOTE.—The following we observed was an extract from the Collector's letter on this point. "In the first place the grain is not taken away from the villages at the period of purchase, and being left on the ground several weeks and in some cases for months, it is consequently exposed to wastage from various obvious causes; 2ndly, it is not taken to the place of delivery by the sellers, the Rajah supplying the means of transport, the period of transport, and all the circumstances connected with it, such as stoppage on the road, &c., depends on his Excellency's servants deputed on this service; 3rdly, on the arrival of the grain, the granaries at the Chattrams, or in the Fort, it is not immediately measured out, but generally remains in the open air for several days, sometimes for weeks before it can be received which must involve additional wastage. These circumstances do not I believe occur in the ordinary purchase of grain by the dealers from the Meerassidars, and as it is obvious they must augment the wastage which always arises in the usual way of purchasing this article, and as the allowance for wastage does not exceed what is granted by Merchants, it would seem fair that the Meerassidars should endeavour to save themselves from extra loss by the terms which they demand for the grain in the first instance. I have heard of instances when the wastage sustained by the Meerassidars has amounted to 7, 8, 9 and 10 per cent.

309. We stated however that we were disposed to think that the complaint of the insufficiency of the allowance for wastage was well founded, the Collector we observed stated without contradiction from the Resident that it was no more than was usually allowed by Merchants, while the delay we remarked and of course the wastage was much greater; if this were the case, we conceived that as related to the past, the consideration of the insufficiency of the allowance for wastage must and in justice ought to have had its weight with the ryot in fixing the price of his grain.

310. Conceiving it to be unnecessary to make any farther remarks on this point, we proceeded to consider the more immediate cause of the additional demand made by the Collector, namely, the specification of certain villages, a measure we remarked likewise adopted by the Rajah for his own convenience, and explicitly stated by the Resident to have proceeded from the Rajah's desire "to keep down the charges of transportation."

311. If the duty of providing the means of transportation had not devolved upon the Rajah, it was probable we conceived that his attention would have been directed as much to "keep down" the price of the grain, as the charges of transportation, but instead of attempting to combine cheapness of price with that of carriage, we remarked that for the sake of a partial advantage, he adopted and persevered in adopting a measure tending directly to raise the price of the grain, by requiring the Collector to purchase it in certain villages contiguous to his own granaries.

312. The villages, we observed, fixed on by the Rajah were stated to be generally every year the same; and we explained that the inhabitants aware of this, and having, as it were, a monopoly of the supply, they, naturally enough, increased in their demands of price.

313. We stated that the Rajah indented for grain immediately after the harvest, when it was cheaper than at any other season of the year, and the Resident we observed attempted to prove that the inhabitants of the specified villages, knowing the certainty of the demand upon them, by withholding supplies, raised the *general* market price, a measure we remarked to which he did not object, but with the advantage of which he insisted that they should rest contented; as the price however could rise only in proportion to the diminution of supplies, and as those required by the Rajah bore scarcely any proportion to the produce of Tanjore, we argued that this measure, even supposing it to have taken place, could have scarcely any perceptible effect upon the general market price.

314. If the Collector were left at liberty to purchase where he might think proper, he could always we observed find persons willing to part with their grain at the market price of the day. He had stated, we remarked, his ability to do so, and urged the Rajah to permit him, but if the Rajah, departing from the spirit of the Treaty for the sake of a partial advantage, persisted in specifying the villages whence the supplies were to be drawn, we conceived it to be evident that the Collector (if he adhered to this specification) must purchase promiscuously from all who

See Statement in Mr. Wallace's letter to the Resident, dated 23rd February, in Cons., 2nd May 1811.

possessed grain, and in order to compensate those who were not desirous of parting with it for what they might gain by reserving it until the latter end of the season, when the price invariably rises, we considered it but equitable that they should demand, and that the Collector should grant a price higher than the current selling prices of the day; this we observed was a measure which appeared to us just and unavoidable as long as the specification was adhered to, and accordingly we remarked it would be found that the prices charged to the Rajah had almost constantly exceeded the market price.

315. The Resident, in his letter to Government we observed admitted that the charges for transporting the grain were by the Treaty to be paid by the Rajah, and that the rate for calculating these charges not regulated; he also we remarked acknowledged that to keep down these charges, and at purpose only, the Rajah had recourse to the specification of the villages in his indent when it was found that this measure (which had had the effect desired) was attended with an increase in the price of grain, the Rajah we remarked reserving to himself the advantages derived from the measure, wished to throw upon Government the expense incurred by it.

316. With the justice we conceived might Government, looking only to the price of the grain, purchase the supplies at the cheapest and remotest corners of the District, and quoting the words of the Treaty call upon the Rajah to pay the expense attending this measure whatever the amount might be under the head of charges for transportation.

317. We were of opinion that a recurrence to the arrangement specified in the Treaty could alone prevent farther inconvenience that the purchase and transportation of the grain should rest exclusively with the Collector, who should be at liberty to procure supplies and carriage from such places and in such a manner as he might deem most expedient.

318. We stated that the Collector had already explained that, if unrestricted, he could effect purchases at the current market price, and though from the advantages which the Rajah might perhaps possess, the Collector might not be able to conduct the transportation of the grain at so cheap a rate as His Excellency, we thought that there was no reason to suppose that there

would be any difficulty in procuring carriage at the rate usual in the District; it would of course we remarked be the duty of the Collector to purchase at the most moderate rate and to combine the consideration of the expense of carriage with that of the price of the grain.

319. Having stated our sentiments with respect to the general question, we begged leave to offer a few further observations with regard to the objection urged against the price charged in the year 1810.

320. We observed, from the 25th para. of the Resident's letter to Government, it appeared that the average selling price of grain in the town of Tanjore for the month of April 1810 was fanams 4½ per cullum, including of course the price paid to the ryot, charges for wastage and transportation, and the merchant's profit; it likewise appeared we remarked that the purchases by the Collector on account of the Rajah for 1810 were concluded in the same month, and that the price to be paid by the Rajah to the cultivators was settled at 5 fanams per cullum.

321. That the result, therefore, of this arrangement had been a considerable loss to the Rajah, was we observed evident, but to us it appeared that this loss should be ascribed to an adherence to the specification of the villages, as before stated, and probably in some degree to the inadequacy of the allowance for wastage.

322. We stated that it had been already explained that a price above that of the market was inseparable from an adherence to the specification of the villages, and the question therefore seemed to us to turn upon this point, whether or not the Collector unnecessarily adhered to the specification of the Rajah, whether in short he might not have changed the villages when he found that the ryots demanded a price higher than that current in the District.

323. That the price paid to the inhabitants of the specified villages and charged to the Rajah had almost always exceeded the market price was shewn, we observed, in a Statement enclosed in Mr. Wallace's last letter and was admitted by the Resident, but it was urged we remarked that this fact was unknown to the Rajah; that he had ample means however of obtaining the information was not denied, and we conceived that his ignorance implied a continued inattention on the part of his servants which could scarcely be reconciled with the Resident's own statement of the habits of the palace of Tanjore.

324. The price paid by the Rajah having thus generally exceeded the market price, the Collector we were of opinion could not anticipate objections to the price settled in 1810; so soon as the Rajah remonstrated against the price, the Collector we observed declared that he was ready to make purchases at the bazaar price, provided the villages were not specified, and it seemed almost admitted by the Resident that, unless by departing from the specification, the price could not be lowered.

325. The Resident we remarked stated that the specification of the villages by the Rajah was by no means a final act binding on the Collector. He argued that in adhering to it the Collector should exercise his own judgment, but if this were the case, if the Collector were to be the judge of the proper villages as we conceived he certainly ought to be, the specification of villages seemed to us to be superfluous; at all events we observed the degree of attention which it was meant should be paid by the Collector to the specification of the villages by the Rajah was not understood until the price for 1810 had been settled; and in the course of the correspondence which subsequently took place, it was we thought very equivocally explained, the Collector and his servants, in adhering to the specification and in allowing a higher than the current price for the supplies of 1810 acted in the manner which had been customary for several years, against which no complaint had ever been made, and we conceived therefore that they could not be considered blameable for so doing.

326. Under these circumstances, we were of opinion that unless any of the purchases for 1810 should have been concluded subsequently to the period when the objections were urged (which did not we remarked seem to have been the case) it was but just that the Rajah should pay the full price of 5 fanams per cullum charged by the Collector, being the result of measures adopted with a view to a partial advantage, and involving a deviation from the Treaty.

From the Chief Secretary, in
Cons., 6th January 1812.
To the Chief Secretary, in
Cons., 20th January 1812.

327. In a subsequent letter from the Chief Secretary, under date the 31st ultimo, we received for our further consideration and report copy of a letter from the Resident at Tanjore respecting the Report above recited; our reply to this communication was submitted to Government under date the 20th instant.

328. After a full and mature reconsideration of the subject, we stated that we could not discover any reason to alter the opinions submitted in our address above noticed; we regretted that our sentiments on this occasion had not appeared satisfactory to the Rajah of Tanjore, but on the grounds upon which our arguments were founded seemed not to have been correctly understood, we conceived that a few remarks in explanation might perhaps tend to remove the misunderstanding.

329. The Resident we observed stated that "the Board of Revenue considered the Rajah liable to the high-price of grain, because he did not object to it until the bargain had been made," and he referred we remarked to the correspondence to prove that the high price was objected to peremptorily.

330. We begged leave to observe that the opinion of the Board was not thus stated; we explained that we had remarked that "the price paid by the Rajah having generally exceeded the market price, the Collector could not anticipate objections to the price settled in 1810; that so soon as the Rajah remonstrated against the price, the Collector declared that he was ready to make purchases at the bazaar price provided the villages were not specified; and that it seemed almost admitted by the Resident that unless by departing from the specification, the price could not be lowered."

331. We stated that we were aware that the Rajah objected to the price "peremptorily," but we explained that we founded our argument upon the Rajah's having generally paid a higher than the market price, and having (when he did object to the price in this particular instance) declined a compliance with the request of the Collector to remove the cause which raised the price, namely, the specification of villages.

332. The Rajah remarked was of opinion that the transportation of the grain devolving upon himself was not a deviation from the Treaty, and stated it as "an arrangement for the accommodation and convenience of the Collector;" the words of the treaty we observed were that the Rajah should pay for supplies "with the charges of transportation at the current prices for the time being," obviously implying we conceived that he should reimburse the expense of transporting the grain, that with the Officers of Government this duty rests and not with the Rajah.

333. The Resident we observed with reference to this point, took notice of a "mistake" which "seemed to have prevailed on the subject of the Rajah's resources for providing carriage for the transportation of the grain;" he remarked "His Highness had no other means of procuring cattle than those which were in common to every individual who may want them;" but that "the Collector from his extensive influence and authority commanded the resources which were possessed by His Highness antecedent to the change of Government in the Province."

334. How under this explanation the arrangement could be said to be "for the accommodation and convenience of the Collector," we considered it to be difficult to conceive; the Collector we remarked had expressly stated his sentiments against the arrangement, and with respect to the "mistake" referred to, we explained that our observations had been professedly conjectural in the view of accounting for the arrangement "possibly" it was remarked, "the Rajah may possess the means of transportation without having recourse to hired cattle; at all events it is reasonable to conclude that he would not have undertaken to relieve the Collector from the duty unless he could have furnished the means of transportation at as cheap, if not a cheaper rate, than the Collector."

335. With respect to the specification of the villages being considered as having the same weight as an article of the Treaty, the question appeared to us to be immaterial; the right of the Rajah to insist on the specification had not we observed been disputed, but it was maintained that any extra expense thence arising should in justice be borne by His Highness; in other words that it could never have been intended that the furnishing supplies of grain to the Rajah should be attended with expense to the Company's Government.

336. The specification of the villages we remarked had always been insisted on by the Rajah; and the necessity of this "check" which in reality had proved an impediment to the purchase of the grain, was again we perceived strongly urged in the letter from the Resident under consideration; yet it seemed we conceived to be allowed on all sides, that it was only by dispensing with the specification of the villages that the Collector could have reduced the price, and the same blame which appeared to have been attached to the Collector for not dispensing with it, might we thought with equal probability have been thrown on him had he disregarded it.

337. The Resident stated that the Collector should have adhered to it only so far as he might have deemed proper, the Resident however we explained was at that time in possession of the Collector's opinion that the specification should be entirely dispensed with; the Rajah, in the indent of 1811 again specified the villages, but if adherence to the specification were entirely optional with the Collector, the measure so much insisted on, appeared to us to be superfluous.

338. Having offered these few observations in explanation of our former sentiments, in which it appeared that the Honorable the Governor in Council concurred, we deemed it unnecessary to pursue the subject farther, more especially as it appeared that the Rajah in compliance with our suggestions had consented to refrain from all interference with the carriage and provision of the grain in future, and there was in consequence we thought every reason to believe that supplies would hereafter be furnished at the current market price, and that every advantage intended by the Treaty should be fully secured to His Highness.

To the Chief Secretary, in
Diary Cons., 24th October
1811.

From Mr. Cotton, 17th, in
Cons., 15th August 1811.

From Mr. Cotton, 23th, Sep-
tember, in Cons., 3rd October
1811.

To Mr. Cotton, 1st, in Cons.,
3rd October 1811.

From Mr. Cotton, 17th, in
Cons., 21st October 1811.

339. Under date the 21st October last, we had the honor to submit for the information and orders of Government the correspondence noticed in the margin with the Acting Collector in Tanjore, regarding the sale of the ground and materials belonging to the old Government Factory house at Nagore.

340. We stated that previously to addressing Government, we deemed it desirable to ascertain whether a higher offer than that submitted in the Acting Collector's first letter could not be obtained, we therefore directed that the property should be put up to sale by public auction, and

we remarked that the result of this measure was reported in the Acting Collector's letter of the 17th October, from which it appeared that no higher offers had been made.

341. The offer in question we remarked amounted to Star Pagodas 450 and was made by Teagaraja Moodelly, a native merchant of the place; the house we observed was reported to have become uninhabitable in the year 1808 and was now completely in ruins, the most valuable part of the property consisting of the ground to the extent of $\frac{1}{4}$ cawney and 1215 square feet, and as the sum abovementioned appeared to be as much as the property was worth in its existing state, we begged leave to recommend that the offer abovementioned (which we have authorized the Collector to accept conditionally) might receive the confirmation of the Honorable the Governor in Council.

342. The Honorable the Governor in Council was accordingly pleased on our recommendation to authorize the acceptance of the offer made by Teagaraja Moodelly of Nagore for the purchase of the ground and materials belonging to the old Government Factory house at that place for the sum of Star Pagodas (450) four hundred and fifty, and directed that final orders might be issued to the Acting Collector of Tanjore on the subject, which was done.

DINDIGUL AND RAMNAD.

343. In a letter to the Chief Secretary, under date the 25th February last, we submitted a Report with enclosures from the Collector in Dindigul, &c., respecting the proceedings which have been held with regard to the long pending claim of the Renter of Cardamoms to remission in consequence of alleged depredations on the part of some persons in the service of the Rajah of Travancore.

344. We stated that our attention had been attracted by a large balance outstanding against the Renter for Fusly 1219, and that we addressed the Collector on the subject. His Report abovementioned was not we explained specifically in answer to the communication; but it appeared to us evident that the balance in question was referable to the circumstance of the claim under consideration not having been decided, the balance of the previous year noticed in our letter to the Chief Secretary to Government of the 5th April 1810 having been for the most part discharged.

345. As the amount of the arrear for Fusly 1219 exceeded what the Renter could be justly entitled to as remission, we explained that we had repeated our orders to Mr. Parish to take measures for the recovery of the difference without delay; in the meantime we begged leave to observe that it was highly desirable that the investigation should be brought to a conclusion for the purpose of ascertaining the actual extent to which the Renter's claim to remission could be established.

246. We stated that the enquiry had been protracted in a great measure by the dilatoriness and equivocation of the person deputed by the Travancore Government to settle the dispute with the Commissioner on the part of the Company; and we begged leave therefore respectfully to suggest that the Resident in Travancore should be instructed to take effectual steps for bringing the enquiry to a speedy termination.

347. We were informed in reply under date the 8th March last, that the Honorable the Governor in Council had issued instructions to the Resident of Travancore to take effectual measures for bringing to an early termination the long pending enquiry into the losses alleged to have been sus-

tained by the Renter of Cardamoms in the Province of Dindigul from the depredations committed on his Farm by subjects of that Government.

348. The Governor in Council approved our having in the meantime directed the Collector to require from the Renter payment of the balance due on account of the late Fusly exceeding the amount which might eventually be considered as the remissable portion of his stipulated rent.

349. The orders of Government were duly conveyed to the Collector, from whom we have not hitherto received any further information upon the subject.

350. In a letter from Government under date the 17th August last, we received an extract of a letter from the Honorable the Lieutenant Governor of Ceylon, respecting encroachments made by the Chank Renter at Ramnad on the rights of the Chank Renter of Ceylon, and the Honorable the Governor in Council desired that the circumstance might be enquired into, and that the Renter might be enjoined to confine himself to the proper limits of his fishery.

351. On the receipt of these orders, instructions were immediately issued to the Collector in Madura to enquire into the encroachment stated to have been made by the Chank Renter at Ramnad and the rights of the Ceylon Renter, and the Report from the Assistant Collector in charge upon this subject having been received, we had the honor to submit it for the information of the Honorable the Governor in Council under date the 18th November last.

352. In the letter from the Government of Ceylon, the Renter at Ramnad was stated to have opposed the persons who had the Chank rent of that Coast in "fishing at Cutchetwal and the other small islands adjacent;" the rent of the Ramnad Chank Fishery we observed was entirely in the hands of the Ranees of Ramnad, the Revenue from that source having (though as we apprehended improperly) been included in the assets upon which the permanent Settlement of the Zemindary was formed, the grant of the exclusive privilege of fishing rested therefore entirely with her, and if any encroachment had been made, it was of course we remarked by her Renters and not by those of the Government.

353. From the enclosure however in Mr. Peter's letter, it appeared that the Ranees did not assert a right to the fishery on any but the western banks of the Island abovementioned, she stated that her right of fishing Chank extended from the western shores of that Island to those of Ramnad, that the Island in short was the boundary of the two fisheries, the Eastern shores belonging to Ceylon, as the western did to Ramnad; and in support of this assertion we remarked, she had forwarded several depositions from some of the oldest fishermen of that Coast.

354. From these depositions, it appeared that the fishery of the Ramnad Renter had always been confined one league within the limits before mentioned, and we were therefore inclined to think that some misrepresentation of the matter had been made to the Government of Ceylon. From one of the papers, we thought it might be concluded that the Ceylon Chank Renter had been tampering with some of the fishermen to encroach on the Ranees' privilege, and we conceived that the transmission of these papers to the Ceylon Government would afford information which would enable that Government to judge more correctly of the right of the respective parties, and lead to a better definition of the disputed boundaries; we were informed in reply that these papers would be referred for the consideration of the Honorable the Governor in Council.

CANARA.

355. In a letter from the Secretary to Government, dated the 22nd March last, was transmitted for our consideration and report copy of a communication from the Government of Bombay relative to a contract for cutting Teak Timber in the District of Soonda above the Ghauts entered into by the Acting Conservator of Forests in Canara with a person named Gumba Senoy, to this reference we replied under date the 31st October last.

356. We remarked that the contract in question as appeared from the letter of the Chief Secretary to Government at Bombay was acceded to for the purpose of providing funds for the partial discharge of the expenses incurred by the Timber Establishment in Canara.

357. In considering this subject, we explained that we had occasion to refer to the correspondence which took place at the time when the superintendence of the Forest and the control over the Timber Trade were transferred to the Government of Bombay; and the propriety of admitting that Government to raise a Revenue from the Forests appeared to us to be questionable. The transfer above alluded to we remarked was made merely with the view of facilitating the supply of Timber to the Dock Yards at Bombay, and it did not appear that it was intended by this measure, to give to the Bombay Government the advantage of the Revenue derivable from the Forests. Indeed, we observed the Timber both of Malabar and Canara, so much of it at least as was intended for the Dock Yards at Bombay was exempted from the payment of duty at the express request of that Government; a request we conceived which it would not have been necessary to make, had the transfer of the superintendence and control of the Forests and Timber Trade been considered to include a transfer of the Customs.

358. The correspondence which had taken place with the Collectors of Canara and Malabar, was submitted for the information of the Honorable the Governor in Council. With our address under notice, we observed that on reference to the letter from Mr. Warden, it would be seen that the duties on Timber formerly levied by the Collector of Sea Customs were now collected by the Conservator of the Forests and carried to the account of the Bombay Government, and we apprehended that the same system obtained in Canara.

359. We stated that the terms of the contract entered into by Gumba Senoy appeared to us to be particularly liable to objection, as exposing the Forests to material injury. The sum to be paid by the contractor we thought was very trifling; he was under no restriction whatever in regard to the quantity or the quality of the Timber which he might fell; and whether he renewed the contract or not in the following year, we remarked he was entitled to the whole of the Timber which he might have cut, but not disposed of: under these circumstances as our opinion on this point was desired, we deemed it right to state that the same system of contract ought not in our judgment to be continued.

360. In compliance with the orders contained in a letter from the Secretary to Government, under date the 26th March last, the Collector in Canara we observed was apprized of the prohibition by the Bombay Government of the sale of timber and plank to the people of Cutch, and was directed to issue the necessary instructions to the officers of Customs under his authority.

361. Mr. Read we explained complied with these instructions, but represented that the prohibition in question would effect the trade with Canara, because a great number of the boats employed in that trade belonged to the people of Cutch who had long been accustomed to fit and repair them in the port of Mangalore. He proposed, therefore, that the prohibition should not be extended to prevent the sale to those people of such timber as might be expressly required for the repair of their vessels, a proposition with which, from its obvious propriety, we stated that we had taken it upon ourselves to acquiesce.

362. We were informed in reply that the Honorable the Governor in Council approved of the relaxation from the prohibitory order of the Honorable the Governor in Council at Bombay respecting the sale of timber and plank to the people of Cutch which we had sanctioned, but directed that it should be confined to the vessels belonging to the people of Cutch employed in the trade with Canara, and these orders were accordingly conveyed by us to Mr. Read.

363. Having received a letter from the Secretary to Government in the Military Department, under date the 9th July last, calling on us to furnish for transmission to the Government of Bombay any information to be found on our records relative to the property captured in Canara by Colonel Wiseman's detachment stated to have been made over to Colonel Munro formerly Collector in that District, we had the honor to address Government upon the subject on the 14th October last.

364. Considering it to be probable that Colonel Munro might have held direct communications with Government on this subject, and that the most full and satisfactory information might therefore be more easily found on the records of Canara, we explained that on receipt of the letter abovementioned we referred it in the first instance for the report of the Collector.

From Mr. Read 15th, in Cons., 23rd September 1811.
Para. 3rd. From Captain Munro 16th, in Diary Cons., 26th May 1800.
To Captain Munro 14th, in Diary Cons., 16th June 1800.
From Captain Munro 2nd, in Cons., 17th July 1800.
Paras. 2 to 5. From Major Munro 12th, in Cons., 29th September 1800.
To Major Munro 28th, in Cons., 30th October 1800.
From Secretary to Government 5th, in Cons., June 1800.
Para. 4. To Government, 18th, in Diary Cons., 21st July 1800.
Para. 9 and 10. To Government 3rd, in Diary Cons., 6th October 1800.
Para. 10. From Government, 19th, in Cons., 27th October 1800.

365. The original letter from Mr. Read reporting the result of his investigation was submitted for the information of Government with our address under consideration, and we at the same time enclosed the extracts from the records of our office noted in the margin containing the whole correspondence on the subject which had taken place between us and the local authority, we considered it unnecessary to transmit copies of the correspondence with Government referred to in these extracts some of the papers being rather voluminous and the originals being on the records of Government; for more easy reference however the dates of the several communications with Government on the subject were noted in the margin.

366. By a letter from the Secretary to Government, under date the 5th June 1800, we stated that we had been directed to issue orders to Colonel Munro for disposing of the several articles captured in Canara; with the exception of the vessels and articles of Military stores, which the Collector was directed to take under his charge; the enclosure accompanying that letter we remarked was a very detailed account

(furnished by Captain Baird the Prize agent to the detachment) of the whole property captured; valued according to the corrected note in red ink at the termination of the statement at Rupees 2,94,330-4-4 or Pagodas 84,094-25-40.

367. On the occasion of communicating these orders to Colonel Munro, under date the 14th June 1800, with reference to a letter previously received from him of the 16th May (extract from which formed one of the enclosures in our letter to Government here recited) we explained that we had enquired whether the whole property had at that time already been disposed of, and that we had directed him to report by what authority he had acted; at the same time we observed we had authorized him to remit to the Bombay Government certain Bills received by him on account of the sale of part of the property, desiring a report of the amount in order that it might be carried to the debit of that Presidency.

368. Colonel Munro's reply to this letter we observed was submitted to Government under date the 18th July 1800; he reported the amount of the Bills remitted to Bombay; stated that with the exception of a quantity of Brimstone and Saltpetre, the whole property had been sold in conformity with orders from Government communicated to him in a letter from the Resident in Mysore under date the 24th January 1800, a copy of which we remarked formed the first part of the enclosure in the letter submitted from Mr. Read in our address here recited, and he promised an account particulars of the sales in his accounts for July 1800.

369. These accounts we remarked were of course to be found in the office of the Accountant General; on reference to the extracts from Colonel Munro's letter of the 12th September subsequently received and submitted to Government on the 3rd October 1800, we stated that it would be observed that the produce of the property captured in Canara carried to account in Fusly 1209 was stated at Pagodas 22,444-20-70; the particular items of which we remarked were explained in paragraph of Mr. Read's letter before alluded to.

370. The remaining correspondence with Colonel Munro we explained to relate entirely to his claim to commission upon this sum which was granted and of the enclosures contained in the letter from Mr. Read except the first letter from Colonel Close authorizing the sale, the whole we observed referred to Captain Baird's claim to Prize Agency which seemed to have been refused and to a sum of about Rupees 16,000 withheld by that Officer which appeared however to have been subsequently accounted for to the satisfaction of Colonel Close.

371. From the letter of Colonel Close to Colonel Munro of the 24th January 1800, we thought that it might be inferred that Government had previously determined the whole of the property in question to belong to the public. A reference to the correspondence with the Resident in Mysore on the records of Government would perhaps we conceived elucidate this point as well as that relative to the 16,000 Rupees withheld by Captain Baird.

372. We stated that there were no records on our office which shewed whether the Government of Bombay was ever debited for the amount of the Bills remitted to them as mentioned in our address here recited, whether these Bills were included in the sum above stated at Pagodas 22,444-20-70, nor whether any other sums than this last mentioned were ever brought to account as the produce of the sales subsequent to the close of Fusly 1209.

373. These points we were of opinion might perhaps be ascertained by reference to the office of the Accountant General, and an investigation into the records of the Mysore Residency might we thought probably explain the difference between the Estimate of Captain Baird and

the actual sales reported by Colonel Munro; the former we observed amounted to Pagodas 84,094-25-40, whilst the latter was only Pagodas 22,444-20-70.

374. We presume that this address was not considered to require any reply.

MALABAR:

375. The Honorable the Governor in Council having been pleased in a letter from the Secretary to Government in the Revenue Department under date the 26th June last to transmit for our Report extract of a letter from the Honorable the Court of Directors with a Memorial from Mr. Flower of the Bombay Civil Service, soliciting that the allowance of Master Attendant granted to him when Assistant Collector, resident at Cochin (amounting to Pagodas 119-12 per month) might be granted to him retrospectively for 35 months, during which he held the station of Assistant Collector, previously to the period when the allowance was originally sanctioned, viz. the 24th May 1807 we had the honor to address Government upon the subject under date the 21st November last.

376. We remarked that the amount of the arrear at the rate above noticed was Rupees 14,583, and for the information of the Honorable the Governor in Council we forwarded with our address under consideration the original representation from Mr. Warden upon which the grant of this allowance to Mr. Flower was founded.

377. It was acknowledged we observed that the duties required of a Master Attendant were not of sufficient extent at Cochin to require such an appointment, and there was no doubt we conceived that the additional allowance granted to Mr. Flower was not granted in consideration of the duties to be performed, but in consideration partly of the expense to which he was stated to be liable from the circumstance of his being the only covenanted servant resident at Cochin, though chiefly, we believed in consideration of his having been passed over on the nomination of Subordinate Collectors who were all his juniors.

378. Mr. Flower, we remarked, did not apply for the allowance in arrear, and though he stated in his Memorial that it was his intention to have done so had he not been recalled, we thought that it might be questioned whether the indulgence of Government (for such the grant of the additional allowance in our opinion was to be considered) we at the time have been so far extended.

379. If in consideration of Mr. Flower's disappointments, and the favorable attention with which the Memorial appeared to have been received by the Honorable the Court of Directors, it should be thought proper to make him a pecuniary donation, we submitted that the extent thereof was discretionary with the Honorable the Governor in Council.

380. But whatever might be the decision of the Honorable the Governor in Council upon this point, we considered it right to observe that, on reference to the original letter before noticed, it appeared that Mr. Warden, in expectation of Mr. Flower's appointment as Subordinate Collector delayed for some time to forward his application for the additional allowance, and that in consequence though applied for in January, it was not sanctioned until the end of May 1807; this circumstance we remarked afforded a reasonable ground for recommending to the favorable consideration of Government the claim of Mr. Flower to the allowance for the period in question; viz. from the 17th January to the 24th May 1807.

381. With the resolution of Government on this subject we are not acquainted.

382. In a letter from the Secretary to Government, dated the 17th September last, we received extract from the orders of the Honorable the Court of Directors relative to the encouragement to be given to the Agents of Major Watson, towards increasing the culture of Sunn Hemp in Malabar; this communication was transmitted to the Collector of that District, and under date the 27th instant we submitted for the information of the Honorable the Governor in Council the letter noted in the margin from Mr. Warden in reply.

383. We observed that the produce of the present year was estimated at about 130 candies, being more than double the quantity delivered in any preceding year, and in pursuance of the orders of the Honorable the Court of Directors, the Collector stated that whatever reasonable assistance might be required by Major Watson's Agent from the Revenue servants in Malabar, should be readily afforded; we presume that this communication was not considered to require any particular reply.

PRESIDENCY.

384. Under date the 14th May 1810, we had the honor to lay before Government several propositions of the Collector of Madras tending to the improvement of the system under which the Revenue from Spirituous Liquors at the Presidency had been administered, and we at the same time intimated our intention of granting authority to the Collector for the construction of the Distilleries proposed to be erected for the distillation of Country Arrack unless orders should be received to the contrary from Government.

385. No orders on this subject having been received, instructions for the erection of the distilleries in question were issued to the Collector, and in a letter addressed to the Chief Secretary under date the 18th August last, we submitted for the information of the Honorable the Governor in Council a letter received from the Collector requesting sanction for the disbursement on this account and reporting the effect of the measure upon the Revenue.

386. We observed that in the letter before noticed, the erection of three Distilleries was proposed, expense of which, together with the cost of the Stills and utensils, was estimated at Pagodas 2210-28-10; the Collector however we explained had found it necessary to erect only two new Distilleries, a third building was at first hired and prepared for the same purpose, but had been since abandoned, the two others having proved sufficient for the number of Stills rented, the actual disbursement on account of the erections of the two new buildings, the preparation of the third, and the purchase of utensils, &c., we remarked was shewn in the fourth paragraph of the Collector's letter and amounted to Pagodas 2,558-30-10.

387. This sum we observed exceeded the estimate by Pagodas 348-2-0, but we stated that the estimate, as explained by the Collector contained no calculation on account of the sinking of wells and the purchase of ground, both of which became requisite, and on account of which a considerable disbursement proved to be necessary, the explanations afforded by the Collector of the several items of the charge appearing satisfactory. We begged leave to recommend that the actual disbursement Pagodas 2,558-30-10 might receive the sanction of Government.

388. We remarked that the amount of this disbursement was recoverable in the way of rent, a portion to the amount of Pagodas 739-50-0 we explained had been already received, and the Collector calculated that the whole sum would be recoverable in the course of twenty, seven months from the period of the completion of the buildings, after which the rent would we explained be a gain to Government.

389. We were of opinion that the erection of the distilleries had answered the purpose intended, the use of unwholesome drugs in the distillation of Country Arrack, the excessive consumption, and the illicit sale of that liquor had been effectually prevented, and the general revenue from Spirituous Liquors had also been increased, the measure however we remarked had not as at first supposed been attended with an increase in the revenue from Country Arrack itself, which was attributed by the Collector to two causes.

390. The illicit sale of Country Arrack under this new system being effectually restricted, the Renter, we remarked to obtain a reasonable profit was unable as formerly to sell below the regulated retail price; the price of the country liquor had therefore we explained increased so as almost to equal that of Batavia Arrack; and as the difference of price was inconsiderable, the purchaser preferred the latter which is the stronger spirit; thus we remarked as observed by the Collector, an effect had spontaneously been produced which with considerable loss to the revenue, was attempted in Fusly 1217 to be established by force; the sale of Batavia Arrack had been substituted for that of Country Arrack, a result which as encouraging the use of a superior in preference to that of an inferior spirit we considered to be satisfactory, and the revenue we observed under the latter had consequently been transferred to that under the former head.

391. We stated that the Collector likewise attributed the effect in question in some degree to the facilities to illicit traffic still enjoyed by the Batavia Arrack shop-keeper, whilst under the existing restrictions any fraud on the part of the Country Arrack Renter was almost impracticable; for this reason, we remarked the retailers preferred taking a license for a Batavia shop to renting a still as the amount of his profits in the latter case were defined, and in the former must depend on his ingenuity in evading detection while engaged in the clandestine transport and sale of liquor; to this preference we thought was to be attributed the increase in the number of Batavia shops shewn in the Collector's letter.

392. Though from the causes here stated the Revenue from Country Arrack had rather diminished than increased under the arrangement in question, we considered it manifest that the measure under notice had added considerably to the general revenues derived from Spirituous Liquors, and we were of opinion that were the sale of Batavia Arrack placed under restrictions similar to those established for the management of the sale of Country Arrack, a further addition to these revenues might be expected, at least the habits of intoxication encouraged by the facilities attending clandestine sale would we conceived be considerably repressed.

393. For this purpose we begged leave to refer to the suggestions contained in our letter before mentioned of the 14th May 1810, and we respectfully solicited an early decision upon the references therein contained, as we considered the existing system, as it related to Batavia Arrack, to be extremely defective.

394. The orders of Government in reply to the above letter containing also the sentiments of the Honorable the Governor in Council upon our several communications recited in our last General Report regarding the junction of the office of Collector of Madras and of Land Customs, and the improvement of the system under which the Abkary Revenue had been administered were communicated to us in a letter from the Chief Secretary under date the 5th October last.

395. The Governor in Council approved and confirmed the several arrangements which we had reported, connected with the final junction of the offices of the Collector of Madras and of Land Customs, and sanctioned the permanent establishment of servants at a monthly expense of Pagodas 1,219-11-20 being a monthly saving on the former establishments as they stood on the 1st November 1810 when the offices were united of Pagodas 142-15-20.

396. The Honorable the Governor in Council observed with great satisfaction that a considerable augmentation of Revenue had already resulted from the introduction of a systematic arrangement in both Departments, and confidently expected that the exertions of Mr. Ellis which had already been attended with so much success would produce a further considerable augmentation of the Revenues not only by completely introducing all the improvements of which the management of the existing branches of the Revenue might be susceptible, but by the establishment of such new branches as it might be practicable to create.

397. The Honorable the Governor in Council adopted our propositions regarding the allowances of the Collector and the Deputy Collector, which it was remarked would relieve the Company from the expense of the salaries formerly paid to the officers performing the duties of those situations and must tend to the public advantage by making their allowances depend upon the success of their exertions and the amount of the public Revenue, and we were informed that these propositions were to be considered as the rule by which these allowances should be regulated in future, viz., first that five per cent. should continue to be received as fees payable by the importers on the amount duty collected at the Land Custom House, and that this sum should be divided between the Collector and Deputy in the proportions of 3rds to the former and 1rd to the latter, whose present salary was in consequence abolished; secondly, that a commission of 1½ per cent. should be drawn on the several branches of Revenue formerly under the Collector of Madras, the amount to be divided in the same proportions of 3rds to the Collector and 1rd to the Deputy; thirdly, that five per cent. should be continued to be drawn and divided in the same proportions on all actual sales of land the amount of which might be received in money at the Collector's Treasury, but not on transfers and changes had been hitherto the practice. Fourthly, that the fees on grants and certificates should continue for the present to be drawn as heretofore by the Collector. Fifthly, that in event of the business of the office being so much increased as to require an assistant or assistants to be attached to the office, a new arrangement of the fees and commission should be made but in such a manner as occasion no additional expense to the Government.

398. It was explained that this arrangement respecting the allowances was to commence from the 1st January 1812. The Collector and Deputy from the period of the junction of the two offices until the 1st January were to draw no allowances in the Department of Collector of Madras except the usual fees on the Registry of grants and certificates payable by individuals, but were restricted to the established allowances and fees in the Department of Customs.

399. The Honorable the Governor in Council concurred with us in thinking that the collections of various kinds alluded to in the last para. of the Collector's letter of the 25th January 1811 could not be properly, nor perhaps even legally made, unless considered as a customary branch of the public Revenue, in which case it was evident that they should be administered by the local Revenue authority under our superintendence, and was therefore pleased to direct that these collections should be placed under the management of the Collector of Madras who would report for the information of the Honorable the Governor in Council the nature and amount of them, and we were directed to communicate this resolution to Mr. Flower under whose superintendence those collections had been made.

400. In reply to our letters under date the 14th May 1810 and 18th August last, submitting the report of the Collector of Madras containing propositions for the improvement of the Revenue derived from Batavia and Country Arrack and the result of the measures adopted, under our authority for preventing the clandestine distillation and sale of country spirits by confining the manufacture to public distilleries, we were acquainted that the Honorable the Governor in Council had observed with satisfaction the beneficial, although unexpected effects of these measures in producing a greater consumption of Batavia Arrack, and a considerable augmentation of the Revenue derived from the excise on Spirituous Liquors in general, and sanctioned the expense (Pagodas 2,558-30-10) incurred in the erection of the distilleries.

401. As the consumption of Batavia Arrack had been encouraged and a part of the Revenue derived from the sale of country spirit had been in consequence transferred to the excise upon Batavia Arrack from the establishment of an efficient check upon the clandestine distillation and sale of country spirits at a low price, while the vendors of Batavia Arrack still enjoyed facilities of illicit trade, it was considered to have become the more necessary to adopt effectual measures for securing the Revenue from the latter spirit.

402. Of the three propositions submitted in Mr. Ellis' letter under date the 10th May 1810, the Honorable the Governor in Council was disposed to think that the second which proposed that Batavia Arrack should be supplied by the Sirkar alone to the retail dealers should be adopted, but with the view of effectually precluding any loss or inconvenience from the adoption of a measure important both as it might affect the morals of the people and the public Revenue, we were instructed to communicate this opinion to the Collector and to direct him to state the measures which his future experience might have suggested for the introduction of that mode of effecting the arrangement in contemplation with the commencement of the next Fusly year.

403. We were directed to submit our opinion not only as to the practicability of introducing the proposed arrangement with respect to Batavia Arrack within the limits of Madras, but of extending the operation of the principle on which it was founded to the Provinces.

404. We were further directed to take into consideration the expediency of extending to the Provinces the operation of the principle on which the checks upon the clandestine distillation of Country Arrack and its sale at reduced prices had been established by Mr. Ellis by confining the manufacture to public distilleries. It was considered of importance that the Revenue from this branch should be secured; but it was thought of still greater importance that the manufacture of deleterious liquors should be entirely prevented and the consumption of wholesome spirit limited.

405. By generally placing the manufacture of country spirits under the immediate superintendence of the officers of the Government and by establishing general immediate and efficient checks upon illicit sale of Batavia Arrack, these objects it was hoped might be effectually accomplished.

To Mr. Flower 20th, in Diary
Cons., 23rd January 1812.
To Mr. Ellis 20th, in Diary
Cons., 23rd January 1812.
To Mr. Hawkins 30th, in
Cons., 30th January 1812.
To Mr. Graeme 30th, in
Cons., 30th January 1812.
To Mr. Wallace 30th, in
Cons., 30th January 1812.

406. On reference to the letters entered in our consultations as noted in the margin, it will be perceived that the foregoing orders of the Honorable the Governor in Council have been obeyed, and when we shall have received the replies of the different Collectors to these communications we shall again have the honor to address Government upon the subject.

407. In our Report to Government dated the 2nd November 1809, we adverted to the expediency of eventually discontinuing the manufacture of Salt within the limits of Madras, and of deriving the supplies of that article required for the consumption of the Presidency, from the Pans of Atteput and Vulloor in the Zillah of Chingleput.

408. Under date the 11th March last we had the honor to submit to Government the letter noted in the margin from the Collector of Madras, and we remarked that for the reasons therein noticed, the measure of discontinuing altogether the manufacture at the Madras Pans must be postponed, but it was proposed to limit the manufacture in the present year to 400 garces, and to make arrangements for its gradual reduction, or total discontinuance, if it could be effected without involving an unreasonable charge to Government on account of compensation to the manufacturers.

409. In order to meet the deficiency which would be occasioned by the proposed limitation of the Madras Pans, we proposed that the Atteput Pans should be delivered over to the charge of the Collector of Madras, and that the manufacture of Salt should be renewed to a certain extent; the pans of Trivelloor and the dependent villages of Sattangad, Sadayancoopum and Ernavoor, and that these also should be placed in charge of the Collector of Madras.

410. We observed that the cost of the Salt manufactured at the Atteput Pans, including the charges incidental to its conveyance to Madras, fell very far short of the cost of the Salt manufactured at the Madras Pans; the Salt manufactured at the Trivettoor Pans, we explained was also considerably cheaper than the Salt manufactured at the Madras Pans, but not in the same degree as the Salt manufactured at Atteput; we stated however that the merassy manufacturers of the Trivettoor, &c. Pans had some claim to consideration, in addition to which, it appeared to us probable that the supply of the Presidency should be rendered secure and independent of the manufacture within the limits, which it was the object to discontinue.

411. It appeared that the manufacture at the Atteput Pans was susceptible of great extension, and we intimated our intention of directing that it should be prosecuted to the utmost possible extent with the view of having a quantity appropriable to exportation by sea, which the limited manufacture at the Madras Pans as well as the high charges of manufacture had hitherto excluded.

412. We explained that the more immediate object of our reference to Government under this head was to obtain their authority for the transfer of the Pans of Atteput, Trivettoor, &c., from the charge of the Collector of Chingleput to that of the Collector of Madras.

413. We did not think that there was any reason to believe that the transfer would operate in any degree to the detriment of the Salt Revenue at Chingleput, because the sales which had hitherto taken place at the Atteput Pans would be transferred to the Pans of Vulloor which were in their immediate vicinity.

414. We begged leave to state that among the items included in the expense of the Atteput Pans, is, the toll payable to the lessee of the Canal; Mr. Ellis we remarked observed that not being acquainted with the terms under which the Canal was leased, he was not competent to say whether the Lessee was entitled to demand toll on boats laden with public property, but that unless there were an express agreement to that effect it would scarcely be inferred that it was the intention of those by whom the lease in question was arranged that Government should be liable to a tax of this nature."

415. The deed of agreement we observed was silent with respect to any such exemption, and we were not prepared to offer an opinion whether the general principle which, in other countries, we believed exempted the property of the Government from all imposts of this kind, could be considered to extend to the case under consideration. If Government should have any doubt upon the subject, and should deem it of sufficient importance, the question we thought might be referred for the opinion of the Advocate General.

416. In a letter from the Secretary to Government, under date the 16th August last, we were desired to "give immediate orders to the Collector of Madras for having Salt in readiness in bags on the sea beach for the purpose of being shipped with the greatest practicable despatch on the Honorable Company's Ships Astill and William Pitt, proceeding to Bengal, to the extent of 150 tons on each Ship."

417. The intention of exporting Salt on those Ships, we observed was afterwards relinquished, but not until an expense had been incurred to the amount of Pagodas 130-44-30, on account of which, with the Collector's letter on the subject, was submitted on this occasion for the sanction of the Honorable the Governor in Council, and requested orders with respect to the manner of carrying the amount to account.

418. We explained that the principle item of the abovementioned charge, was the cost of the gunny bags which the Collector had been directed to dispose of and carry the proceeds to account.

419. We were informed in reply, that the Honorable the Governor in Council was led to infer from the sentiments communicated in our Secretary's letter, under date the 2nd of November 1809 regarding the inexpediency of continuing the manufacture of Salt at Madras; from the smallness of Revenue derived from the sales, the abuses to which it was liable, and the excessive cost of charges incurred in the manufacture, that its abolition would have been effected without experiencing much difficulty.

420. It had been admitted that the produce of the whole of the Pans within the vicinity of Madras were they worked to their full extent, would be inadequate to supply; that the result was unprofitable; and there was reason to believe that the article of Salt was of an inferior quality to that produced from the Pans in the jagheer; as nothing therefore appeared to oppose the adoption of the proposition for discontinuance, but the difficulties anticipated by the Collector of Madras with reference to the adjustment of the claims of the present manufacturers to compensation, the Honorable the Governor in Council trusted that the immediate attention of the Collector would be given to this subject; and that the total abolition of the manufacture might yet be effected within a short period of time.

421. Consistent with this object, the Honorable the Governor in Council approved the partial proposition of limiting the extent of the manufacture in the year in question to four hundred garces, and sanctioned the arrangement proposed for remedying the deficiency which would thus be occasioned, by furnishing the supply from the produce of the Atteput Pans in the Zillah of Chingleput, and by renewing the manufacture of Salt at the other villages mentioned in our letter.

422. The Honorable the Governor in Council did not however perceive the necessity of transferring the superintendence of the manufacture of Salt at these Pans from the Collector of Chingleput in whose District they were situated, to the management of the Collector of Madras. It

appeared to be more advisable that the latter officer should have as little to do with the manufacture of the article as possible, receiving his supplies of Salt from the former, and disposing of the same at stated periods, for the consumption of the inhabitants residing at Madras.

423. Should it however appear to us, on farther consideration, to be essentially necessary that the Pans in question should be placed under the immediate superintendence of the Collector, the Honorable the Governor in Council authorized us to direct the transfer without farther reference.

424. With regard to the question whether the lessee of Clive's canal were entitled to levy toll on boats laden with public property, we were informed that in the opinion of the Honorable the Governor in Council no such right existed, nor could such a demand be by any means allowed; we were therefore directed to take measures for preventing a recurrence of the error into which the late Collector appeared to have fallen in defraying charges on this account.

425. The Honorable the Governor in Council authorized the Collector to bring to account the amount disbursed in the purchase of gunny bags and other items, for the Salt intended to have been exported on the Ships Astill and William Pitt to the extent of Star Pagodas 130-44-30.

426. Upon the occasion of submitting to Government, under date the 28th October last, a letter from the Collector of Madras of the 24th of that month, we remarked that it might be expected that we should afford some explanation with regard to late temporary deficiency of Salt at Madras.

In Diary Cons., 14th March 1811. To Mr. Ellis, 1st, in Diary Cons., 4th April 1811.

427. We begged leave to refer to the letter addressed to Government, under date the 11th March last, and explained that under the discretionary authority conveyed in the letter above recited received in reply, orders were transmitted to the Collector of Madras, to take charge of the Salt pans at Atteput, and to renew the manufacture of Salt at the Pans of Trivettoor and the dependent villages where it had been for some years discontinued.

428. The object of these arrangements we remarked, was that the Collector might be enabled gradually to discontinue the manufacture of Salt within the limits of Madras; we thought it fortunate that these arrangements had been made for the manufacture of Salt within the limits, which it had been proposed to restrict to 400 garces, almost totally failed, in consequence of the destruction of the Pans by the storm in the first instance, and of the variable state of the weather subsequently.

429. The letter from the Collector dated the 25th July, shewed to that period none whatever had been manufactured at the Madras Pans; the quantity subsequently manufactured was very trifling, and we explained that the manufacture at the other Pans under the Collector of Madras, and indeed generally throughout the Chingleput Zillah had also, from the same cause been extremely deficient.

See letter from Mr. Ellis, dated 28th August, in Cons., 2nd September 1811.

430. But notwithstanding the disappointment occasioned by a season adverse to the Manufacture (a circumstance not to be controlled) the aggregate quantity manufactured at Atteput, Trivettoor, and the other Pans, under the Collector of Madras would, we conceived have been sufficient for the supply of the Presidency, if it had been reserved exclusively for that purpose, it appeared however that sales to a considerable extent took place for exportation into the interior; the carriage employed in bringing goods to Madras returned laden with Salt, a practice

which had not before been customary, and which we remarked was ascribed by the Collector to the circumstance of the Salt being of a quality greatly superior to that which was heretofore manufactured within the limits.

431. We thought that the Collector might, and perhaps should have put an earlier stop than he did to this exportation; but he was unwilling to disturb a traffic which he thought likely to be productive of much public advantage; and in fact, if the manufacture had proceeded to the extent which might have been expected in the month of September, there would not we conceived have been any absolute necessity for the restriction.

432. So soon as the apprehension of a deficiency began to be entertained, measures we remarked were taken for the importation of a quantity by sea; but every endeavour to engage freight both here and in Nellore having proved unsuccessful, it became necessary to arrange other means of supply by way of the Pulicat Lake; the supply secured by these means, with the addition of a quantity imported by Masoolah boats from Covelong and Kistnapatam, we stated to be more than sufficient to meet the full consumption of the place to the end of December before which period the communication by sea, we remarked would be open, and the quantity which might be required to meet the demand to the end of January or middle of February (when the new Salt might be expected to be ready) could be imported without difficulty from Nellore, for which purpose we explained the necessary instructions had been given.

433. During the short interval of suspense before the means of supply had been arranged, the Collector we observed had deemed it prudent to restrict the sale, and to this cause we thought was to be ascribed the temporary derangement in the supply of the bazaars and consequently supposed scarcity, though, in point of fact, no absolute want of the article ever existed.

434. We stated that at the period of our address under notice the sales to the retail dealers were going on to an extent exceeding the ascertained average consumption of the place; nevertheless there might be, and we explained that we had been given to understand that there was a greater difficulty than usual in the purchase of the article, which we thought must arise from the alarm of scarcity not having altogether subsided.

435. The immediate object of the present reference we explained to be to obtain authority for raising the monopoly price of Salt at Madras for the present from 30 to 40 Pagodas per garce in order to indemnify Government for the extra expense incurred in bringing supplies from a distance to the Presidency.

436. We stated that additional ten Pagodas per garce would, as nearly as could be estimated be equivalent to the extra expense, and would add to the retail price only 11½ cash per measure which we stated to be equal to the estimated consumption of an individual for eight days.

437. So trifling an addition of price could we thought scarcely be felt, and when it was considered that our comparatively poorer subjects in the interior were necessarily obliged at all times to pay as high, and in many places at a distance from the Coast, a much higher price for the Salt which they consumed; we apprehended that the proposed addition could not be considered to be in any respect liable to objection.

438. Under this impression we stated that we had taken the liberty in a verbal communication with the Collector to anticipate the authority of Government to the measure, which, however, if disapproved, would be immediately countermanded.

439. In conclusion we begged leave to state that the Pans at present under the Collector of Madras might be, and in the ensuing year (if the season should prove favorable) would be rendered capable of yielding a supply of Salt equal to three times the consumption of the Presidency.

440. The surplus, we remarked after reserving a store to meet any future contingency of a bad season would be available for exportation into the interior by the means before mentioned and, if necessary, to exportation by sea.

441. To this address we have not yet received any reply, but in a communication from the Secretary to Government in the Revenue Department under date the 19th November last, a letter from Messrs. Arbuthnot, D'Monte and Co., reiterating their demand on behalf of their constituent the Honorable Basil Cochrane for payment of toll on Salt conveyed to Madras by Clive's Canal was transmitted for our consideration, and we were directed to submit a decided opinion as to the right of the lessee under the deed of agreement to levy a toll on boats laden with public property; on this subject we addressed Government under date the 20th instant.

442. We observed that in bringing this question on a former occasion to the notice of the Honorable the Governor in Council, it had been expressly stated that we were not prepared to offer an opinion whether the general principle, which in other countries it was believed exempted the property of Government from all imposts of this kind could be considered to extend to the case under consideration. It was at the same time suggested that if Government should have any doubt upon the subject and should deem it of sufficient importance, the question might be referred for the opinion of the Advocate General.

443. Under these circumstances, and as the resistance to the demand made by the lessee of Clive's Canal originated in a representation from the Collector of Madras, we explained that we had deemed it proper to refer the subject for his re-consideration.

444. The reply Mr. Ellis was submitted for the information of the Honorable the Governor in Council in our address under notice. The arguments adduced by Mr. Ellis to shew that the claim preferred by the lessee was inadmissible appeared to us to have considerable weight; we therefore recommend that the demand should be refused and, if Messrs. Arbuthnot, DeMonte and Co., should think proper to have recourse to a suit in the Supreme Court for the purpose of enforcing the payment of the sum claimed to be due, the suit we conceived would of course be defended by the Company's Law Officers.

445. If it should be ultimately determined that boats laden with public property were liable to the payment of the toll it might perhaps we thought be considered expedient to enter into some compromise with the lessee of the Canal for the purpose of obtaining the privilege of exemption.

446. In a letter from Government under date the 13th September 1810 was transmitted to us an original address to Government from Messrs. Arbuthnot, DeMonte and Co., enclosing copy of a letter to their address from Mr. Light, an Attorney in the Supreme Court, and we were desired to submit a Report on the justice of the claim to which these papers had reference; to this matter our attention was again called in a

subsequent letter of the 18th December 1810, and we had accordingly the honor to report upon the subject in an address to Government of the 24th of that month.

447. The letter from Mr. Light we observed was addressed to Messrs. Arbuthnot and Co. as Attornies to Mr. Cochrane, the lessee of the canal known by the name of Clive's Canal, and the object of that letter was to obtain payment of a sum of money (1,360 Pagodas) which Mr. Light stated to have been deposited for the purpose of meeting certain claims of the Merassidars of Tondiarpettah to compensation for ground occupied by the canal.

448. It was alleged by Mr. Light that the sum abovementioned was to have been paid to the Shanars, (Toddy drawers) in whom the merassy right was then understood to be vested; but that he as Attorney for the Vellalabs prevented the payment; and that as the merassy had since been declared to be vested in the latter (the Vellalabs) the payment should now be made to them with interest, which he accordingly claimed in their behalf, adding that for the purpose of establishing the right of the Vellalabs to this payment, it was his intention to move for a Bill of Ejectment for the canal, a measure which he represented to be a matter of form only though necessary to be observed in each separate case affecting possession, because the general question of right was all that has been declared in favor of his clients.

449. Admitting that the proceedings in the Supreme Court might have gone to the length of establishing the right of the Vellalabs to the merassy of Tondiarpett, the only points we remarked for consideration were, whether any, and if any, what compensation was due to the Merassidars for ground occupied by the canal, and whether that compensation was payable by the lessee or by the Company. In whichever party, in fact, the merassy might be declared to be vested, these we observed were the only points in which Government appeared to be directly interested.

450. Neither did the records of this office, nor, so far as we could ascertain, did the records of Government contain any information respecting the alleged deposit to meet the claim under consideration; it did not, we remarked even appear that compensation was ever claimed, still less that the claim was ever specifically admitted; we stated it to be matter of report, indeed, that a sum of money was deposited by Mr. Cochrane, for the purpose of answering eventual claims, but we had not been able to trace this report to any authentic source, and Mr. Heefkee we observed who was Mr. Cochrane's Agent in all matters relating to the canal, stated that he was wholly ignorant of any such arrangement.

451. The claim, therefore we remarked which Mr. Light had preferred must rest upon its own intrinsic merits; and in this view it appeared to us that if it were not altogether inadmissible, it was at least very greatly overcharged.

452. The square contents of the entire space of ground occupied by the canal, did not we explained exceed fifty-five cawnies; of this we observed somewhat less than nineteen cawnies belonged to the village of Tondiarpett; the rest to the villages of Sattangad and Trivettoor, the soil of the whole we remarked was of the worst description, being scarcely capable of production, and we stated that the tract at present unoccupied on each side of the canal would not sell for two Pagodas per cawny.

453. We were of opinion that it could not be doubted that, in equity, the Merassidars were entitled to nothing more than the precise value of the land which had been already stated; but we thought that it might be doubted whether they were entitled to any compensation whatever

at the time of forming the canal, had the land appropriated to that purpose been assessed with a rent and offered to the Merassidars, there was no question, we remarked that it would have been refused, which refusal we presumed according to the general usage would have left to Government the option of disposing of it in any other manner, for the principle of the absolute property in the soil being vested in the Merassidars, however suitable to primitive ages and institutions, did certainly not accord with the usage of modern times in this part of India, more especially as related to land which neither was, nor within the memory of man had been in a state of cultivation; at all events we conceived it must be admitted that the Merassidars or the persons claiming the merassy should have objected to the appropriation of the land in the first instance, or rather that their claim to compensation should have been preferred at the time to the Collector by whom it would probably have been adjusted; it was only in the case of their claim having been rejected (of which there was no trace) that we thought they could be justified in having recourse to law.

454. It appeared however that the suit which had been carried on in the Supreme Court had been confined to the object of establishing the general right to the merassy claimed by the two contending parties, without any reference to the third parties in possession of different portions of land comprehended in the merassy; against these we remarked as before explained, separate suits must be instituted unless the claims could be brought to an amicable accommodation.

455. We therefore recommended that the party in whose favor it was stated that the general right had been determined should be referred to the Collector of Madras for the purpose of adjusting the amount of compensation (if any) to which they might be entitled for the tract of ground under consideration, and if the claimants should not be satisfied with the quantum of compensation which, after due enquiry it might be determined to offer them, their claim we remarked would then assume a definite form and become, as a matter of course the subject of a suit in the Court to be defended by the Law Officers of the Company; in the meantime, we apprehended that under the explanations which had been afforded sufficient cause could be shewn why no process should issue from the Court whereby the possession might be disturbed.

456. We stated that we had understood that the claim under consideration embraced a piece of land, near the basin of the canal, not expressly included in the agreement with Mr. Cochrane. The extent of this piece of land we observed was about a cawny and a half; a third part of which was stated to be occupied by Mr. Cochrane, and the rest by individuals who payed for the use of it a monthly quit rent to Government, since its present appropriation this land we remarked had of course acquired an enhanced value; it was estimated to be worth 20 Pagodas the ground, at which rate the whole extent would be worth 720 Pagodas.

457. As this land was formerly a Salt Pan, we apprehended that it must be considered as exclusively belonging to, and at the disposal of Government; but even should the Merassidars (contrary to general usage) be admitted to have a property in it, we took it for granted that the compensation should, inequity be regulated not with reference to the present enhanced value of the land, but with reference to its original value, or what would have been paid, at the time, to the Merassidars supposing that it had been taken by Government, without any regard on the part of the Merassidars to the purpose to which it might be appropriated.

458. The Honorable the Governor in Council in reply was pleased to desire that we would agreeably to the suggestion contained therein refer the claim urged by the inhabitants of Tondiarpett for the particular Report of the Collector of Madras, both with respect to the right to the

From Mr. Secretary Gahagan,
dated 19th January, in Cons.,
7th February 1811.

found in the first instance, and secondly, as to the amount of compensation, if the right of the claimants should be admitted and by whom payable.

459. A copy of the letter from Messrs. Arbuthnot, DeMonte and Co. with its enclosure was transmitted to us by Government for the information of the Collector, whose Report upon the subject, the Governor in Council desired might be submitted before the 10th February last.

460. The Collector of Madras was accordingly furnished with instructions to investigate the merits of the claim abovementioned, but as the orders of Government here noticed although dated the 9th January last were received only on the evening of the 5th February, we in a letter to the Chief Secretary of the 7th of that month begged leave to state our doubts whether it would be practicable to submit the required Report within the period prescribed.

461. We were not aware that the delay of a few days would be attended with inconvenience, the claim under consideration being entirely of a private nature, and that we had directed the Collector to commence the investigation immediately and to forward his Report as soon as possible.

From Mr. Ellis, dated 25th
February, in Cons., 4th March
1811.
To the Chief Secretary, in
Diary Cons., 25th March 1811.

462. This Report having been received was accordingly submitted for the consideration of the Honorable the Governor in Council under date the 25th March last.

463. Accompanying the Report we observed there was a plan which shewed the several spots of ground within the boundaries of Tondiarpett to which the claim had reference. No. 1 we remarked consisted of 3 cawnies, of which cawney 1, grounds 12 had been taken for the canal, and cawney 1, grounds 14 was in the possession of Government; the value of this ground at the time of its having been thus appropriated we explained was 72 Pagodas per cawney or altogether Pagodas 216; but as it was a Salt Pan, we considered that no compensation was due distinct from that which under the Regulation, might be allowed on account of the discontinuance of the manufacture.

464. The spot No. 2 we observed consisted of 15 cawnies, 15 grounds 0 square feet, of which 2 cawnies, 17 grounds was occupied by the canal, and cawnies 1, grounds 22, square feet 890 appropriated by Government, the original value of this ground we stated at Pagodas 72 per cawney to amount to Pagodas 1,054-5-5, but it appeared that no claim could be maintained for compensation for this ground or any part of it, as it belonged to the Sunavur family, who had received indemnification by a grant of other land in exchange, purchased by the Sirkar for that purpose.

465. Of the remaining spots Nos. 3, 4 and 5 small portions only had been taken for the canal, the rest we remarked continued in possession of individuals, the total extent taken from these spots was 20 cawnies, 20 grounds, 1,440 square feet, and the total value, according to the rates at which the different spots were purchased by their present occupants amounted to Pagodas 26-19-40. This in the opinion of the Collector, in which we concurred was the whole amount of compensation to which any claim could be rightfully maintained.

466. On farther examination we remarked it had been found that the claim in question had formerly been discussed, and that compensation had been offered by the Board of Revenue at the rate of 3 Pagodas per cawney; it appeared that an adjustment was on the point of being effected, but that the same Mr. Light who had been the Attorney for the Shanars became, at this time, the Attorney for their opponents the Vellalabs and prevented the adjustment from taking place.

467. In conclusion we begged leave to state that the best mode of disposing of the question appeared to be, briefly to inform the persons through whom the claim had been again brought to the notice of Government that the Collector of Madras was provided with the instructions of Government for its adjustment, or for eventually defending any suit which might be instituted should the terms of the proposed adjustment be declined.

From Mr. Secy. Gahagan
9th, in Cons., 15th April 1811.

468. The orders of Government upon this subject were communicated to us under date the 9th April last.

469. As it appeared from the Report of the Collector of Madras that the claim of the inhabitants of Tondiarpett to compensation for ground occupied by Clive's Canal could not rightfully be maintained to the extent insisted upon by their Attorney Mr. Light, and that the question had been already fully discussed, and would have been finally adjusted, but for the interposition of this person, the Honorable the Governor in Council concurred in opinion with us that the best mode of disposing of the subject would be to refer the parties to the Collector for adjustment, apprising them at the same time in the event of their declining the proposed terms and persisting in instituting a suit for the amount claimed, that the Collector had been directed to defend it. Intimation to this effect we were informed would accordingly be given to the Agents of the lessee, and we were directed to instruct the Collector to resist the claim to compensation beyond the amount shewn by him to be rightfully maintained, which was done accordingly.

470. The Collector of Madras in a letter under date the 14th November 1810 having represented to us the expediency of rescinding an order, by which grain landed on the North Beach was exempted from payment of the ground rent, to which all other articles of merchandize were subject we addressed Government upon the subject under date the 14th February last.

From Mr. Ellis in Cons., 19th
November 1810.
To the Chief Secretary, in
Cons., 10th February
1811.

471. We observed that on a consideration of the circumstances explained by the Collector, which coincided with him in respect to the propriety of rescinding the order abovementioned; and we suggested that it would be expedient to establish some defined principle by which the rent for grain and all commodities should be determined; we explained that the Collector had accordingly been directed to submit his sentiments on the subject.

472. At the same time we stated that we had suggested that a reasonable time should be allowed for the removal of all articles landed, until the expiration of which the rent should be calculated.

473. In reply to this communication Mr. Ellis we observed was of opinion that the rules already established were sufficient; but he objected to the measure of allowing articles of merchandize to remain for a specified period after their landing without being charged with the usual ground rent, because it would tend very materially to defeat the principal object which the exaction of the ground rent had in view, namely, to prevent the beach from being unnecessarily obstructed by incumbrances, and because individuals would always avail themselves of this indulgence and thereby occasion a reduction in the ground rent hitherto paid.

474. Under these circumstances we stated that we had acquiesced in the recommendation of the Collector that grain in common with all other merchandize landed on the beach should be charged with ground rent from the period of its first landing till its removal, but as

measure, as far as it related to the levy of rent for ground occupied by grain, revived a tax which had for some time been discontinued, we thought proper to communicate it for the information of the Honorable the Governor in Council

475. The Honorable the Governor in Council in reply concurred in the reasons which had induced us to recommend that the ground occupied by grain in common with all other merchandize on the beach should be subject as heretofore to the payment of a certain quit rent, and authorized the imposition of this tax on all grounds occupied by grain from the period of its first landing until its final removal.

From Mr. Secretary Gahagan,
2nd, in Cons., 7th March 1811.

476. The Honorable the Governor in Council desired that a table of the various rates of this description of ground rent on different articles of merchandize might be submitted for the information of the Government, and orders to this effect were immediately issued by us to the Collector.

To Mr. Ellis 7th, in Diary
Cons., 11th March 1811.

477. The Honorable the Governor in Council having been pleased to transmit to us in a letter from the Secretary to Government in the Revenue Department under date the 29th March last, copy of an address from certain European inhabitants of Madras with Extract from the Minutes of Council thereon, relative to the removal of the present Land Custom House, we had the honor to address Government upon the subject on the 30th April last.

From Mr. Gahagan, in Cons.,
4th April 1811.
To the Chief Secretary, in
Diary Cons., 2nd May 1811.

478. We observed that in compliance with the orders of Government we would be prepared at an early period to submit our sentiments on the proposition for the removal of the Custom House, as also with respect to its future site in the event of its removal, and the probable expense which would attend the measure; upon these points we remarked we had desired the Collector to report at his earliest convenience; in the meantime we begged leave to submit the letter from the Collector noted in the margin in reply to an order from us directing him to furnish without delay an estimate of the value of the materials of the present Custom House and building attached to it, and of the ground comprehended in the premises.

From Mr. Ellis, 10th, in
Cons., 11th April 1811.

479. It appeared from the Minute of Council to be the intention of Government that the ground should not be disposed of towards defraying any part of the expense of the proposed change; but we begged leave respectfully to state that, under proper restrictions with regard to its appropriation, it would, in our opinion be decidedly better to dispose of the ground than to permit it to be waste.

480. In this opinion we remarked the Collector entirely concurred. The ground on each side of the Land Custom House we explained to be occupied with buildings; independently therefore of the distance of the situation, as noticed by the Collector, we considered it to be evident that any buildings which might be constructed upon the ground belonging to the Land Custom House could not any more affect the military defences of the Fort than the buildings already in existence in its neighbourhood.

481. We were informed in reply that the Honorable the Governor in Council would take into consideration hereafter the proposition which we had submitted regarding the disposal of the ground at present occupied by the Custom House in the event of the removal of the building to another situation; but we have not yet received the Report required from the Collector which we expect however at an early period to be enabled to lay before Government.

From Mr. Secy. Gahagan
th, in Cons., 13th May 1811.

To the Chief Secretary 12th,
in Cons., 16th September 1811.
From Mr. Ellis 5th, in Cons.,
9th September 1811.

482. Under date the 12th September last, we had the honor to submit for the information of Government letter from the Collector of Madras of 5th of that month.

483. Having understood that abuses had taken place in the Settlements, and in the issue of grants and certificates for the lands and houses in the vicinity of Madras, the Collector we remarked had instituted an enquiry into the subject which confirmed the information we had received; a considerable number of houses in the village of St. Thomé had been discovered to be held without any grant or certificate, and a permanent addition had been made to the Revenue by assessing upon these houses an annual quit rent of Pagodas 175-22-10, which the occupants we remarked had likewise bound themselves to pay in arrear from the year 1801.

484. We stated that in consequence of this confirmation of his suspicious and of other circumstances that had come to his knowledge, the Collector being of opinion that the Revenue might be considerably increased by a complete Survey of the whole Talook had deputed for that purpose the Assistant Surveyor attached to his Department, and we intimated our intention of submitting the result of the Survey when reported for the information of the Honorable the Governor in Council; in the meantime we begged to solicit the sanction of Government for the charges incurred in purchasing instruments, &c., for the Assistant Revenue Surveyor amounting to Pagodas 37-10-55.

485. We took this opportunity of submitting a further letter from the Collector reporting having taken charge of a quantity of wood and other materials belonging to the Ships wrecked in the storm in May last.

486. A considerable quantity of these materials having remained for some time unclaimed, the Collector we explained had published an advertisement inviting the owners to come forward and claim their goods; it appeared that a large portion still continued unclaimed, and as the period for the admission of claims specified in the advertisement had elapsed, we recommended that the materials should be sold by auction and the proceeds carried to public accounts.

487. The Honorable the Governor in Council in reply approved the enquiry instituted by the Collector of Madras for the purpose of ascertaining the validity of the titles under which the lands and houses of the villages comprized within the Home farms had hitherto been held, as well as for the discovery of such as might be occupied without the payment of quit rent to Government; and was at the same time well pleased to observe that the result of the enquiry in the village of St. Thomé had been attended with a permanent addition to the branch of the Revenues under the superintendence of the Collector amounting to Star Pagodas 175-22-40 per annum.

488. The Honorable the Governor in Council approved also of the complete Survey of the village of St. Thomé which had been undertaken by the Collector in furtherance of the object of ascertaining the houses and grounds which might be liable to assessment, and was accordingly pleased to sanction the expense of Star Pagodas 37-10-55 incurred in the purchase of instruments and other articles required for the use of the Assistant Surveyor employed on this duty.

489. As no persons had come forward under the advertisement already published to claim the wood and other materials belonging to the vessels wrecked during the late storm still remaining under charge of the Collector, the Governor in Council authorized the disposal of those materials by public auction, and directed that the proceeds of sale should be carried to the public account.

To Mr. Ellis, 23rd, in Diary
Cons., 6th September 1811.

490. The above orders of Government were duly conveyed to the Collector.

To Government, in Cons.,
27th January 1812.
From Mr. Ellis, dated 24th,
Cons., 30th December 1811.
With enclosure A.

491. In an address to Government under date the 27th instant, we had the honor to submit the Report of the Collector of Madras on the several branches of Revenue under his charge for Fusly 1220 together with the Jummabundy Statement which accompanied it.

492. We subjoined the following Statement shewing the total collections from every item of Revenue in the Department of the Collector of Madras for Fusly 1220, compared with those for Fusly 1219.

	Fusly 1219.	Fusly 1220.	Increase.	Decrease.
1 Land Revenue.	15,411 9 37	17,944 44 63	2,533 35 26	...
2 Farms and Licences.	94,758 0 37	1,01,783 13 40	7,025 13 3	...
3 Salt Revenue.	19,746 16 18	22,068 11 65	2,321 40 47	...
4 Sales of land.	25,703 15 79	1,617 43 6	...	24,085 17 73
5 { Government Fees on Grants, Stamp Duties, Extra Re- venue, &c. }	933 6 25	1,563 11 44	630 5 19	...
Total...	1,56,552 3 36	1,44,977 34 58	12,511 4 15	24,085 17 73
			Deduct Increase...	12,511 4 15
			Net Decrease...	11,574 13 58

493. We explained that in comparing the collections in the preceding Fusly 1219 with the receipts of former years, we had excluded from the account the sum of Pagodas 25,703-15-79 under the head of "sales of land," not actually received in cash, but arising from the exchange of lands on the South Beach for houses in the Fort. In the foregoing Comparative Statement however the sum in question we remarked was included and operated to produce a net decrease of Pagodas 11,574-13-58; but if the item of the "sales of land" were included altogether from the accounts, the comparison between the collections of the two years we observed would exhibit a net increase of Pagodas 12,511-4-15 in favor of Fusly 1220 as shewn by the following Statement.

Total collections	1,56,552- 3-36	Total collections ...	1,44,977-34-58.
Deduct sales of land	2,57,03- 15-76	Deduct sales of land ...	1,617-43- 6.
			1,43,359-36-52
	1,30,848-32-87		1,30,848-22-37

Balance in favor of Fusly 1220 ... 12,511-4-15

494. We observed that the collections under the head of "Land Revenue" for Fusly 1220* exceeded those of the preceding year in the sum of Pagodas 2,533-35-26. Improvement in this

branch of Revenue, however, we stated to be considerably impeded by the difficulty of collecting the quit rent, which had for many years past been considerably in arrear; the balance due on this account to the end of Fusly 1218 having amounted to Pagodas 45,556-8-55.

495. We stated that the defects in the mode of collecting the quit rent and the difficulties attending its realization were fully brought to the notice of Government in our letter under date the 12th February 1810; as a partial remedy for those defects, we recommended the temporary appointment of four persons to superintend the conduct of the collecting, conico-pillays, and to forward the collections until an arrangement then preparing for the revision and consolidation of the establishment of the two departments should enable the Collector to dispense with the services of these temporary officers, by entrusting the duty to the Amildars of Divisions assisted by a Gomastah, and an adequate establishment of Peons.

496. This arrangement we remarked had taken effect, but although considerable improvement had resulted (the collections in Fusly 1220 having far exceeded those in any of many preceding years) the Collector we observed represented that much difficulty still existed in collecting this branch of Revenue, and that some change was absolutely necessary in what he termed the "onerous mode" now in use. We stated that we should endeavour in communication with the Collector to suggest some plan (either by restoring the former village officers to their functions, or establishing other control) for the better administration of this branch of the Revenue, and that we should hereafter address the Honorable the Governor in Council upon the subject.

497. Out of the total collections of Land Revenue or quit rent in the last year, amounting to Star Pagodas 17,944-44-63, no less a proportion we observed than Pagodas 14,475-37-57 consisted of arrears collected in different portions on account of the eight preceding years, so that notwithstanding the exertions of the Collector and the consequent increase in the aggregate amount realized, only Pagodas 3,469-7-6 of the current demand was received, leaving a balance on the Dowle of Fusly 1220 of no less than 17,894-29-3. That Dowle however we remarked as explained by Mr. Ellis was swelled by the operation of calculating the quit rent to the end of the *Fusly* instead of the *official year* as had been customary, whereby quit rent for two months and twelve days was added.

498. We did not notice the above balance on account of Fusly 1220, as at all reflecting on the management of Mr. Ellis, which we considered on the contrary to be highly efficient, but we thought that it sufficiently justified the argument of the Collector, that the nature of the demand constituted one of the great difficulties in its punctual recovery; for, as he justly observed the receipt of quit rent upon a bill for the *current* without the *arrears* that might be due would be a "virtual abandonment" of the latter; and we felt so convinced of the obstacles which must be opposed to the collections by a rigid demand of arrears accumulated for so long a period, whereby the circulation of the bills for the current demand was prevented, that we were inclined to recommend a relinquishment of the more obsolete balances, coinciding as we did in opinion with the Collector that such an indulgence would probably both facilitate and increase the future collections.

499. The total collections under the head of Abkary including Toddy for Fusly 1220 exceeded those of the preceding year in the net sum of Pagodas 7,025-13-3. In the items of "Country Arrack" and "Toddy" however we observed there was a decrease in the former of Pagodas 5,544-15-30, and in the latter of Pagodas 80-6-10, while the receipts under the head

of "Batavia Arrack Shops" and "Punch Houses" exhibited an increase, the first of Pagodas 7,533-41-75, and the second of Pagodas 5,115-37-48.

500. The increase and decrease under the above items respectively we considered to be sufficiently explained in the Collector's Report; and as we shortly shall have occasion to address the Honorable the Governor in Council with reference to the orders conveyed in the letter from the Chief Secretary to Government dated the 5th October last, we declined making any farther remarks on this branch of the Revenue under charge of the Collector of Madras.

501. The head of Land Customs we explained was divided into two distinct branches, viz., the general *ad valorem* duty on gruff and piece goods imported; and the fixed impost on the articles of beetle, tobacco, goodauk, ganjah, &c.

502. Under the former of these items we stated a decrease to be observable in the actual cash receipts for the last year compared with those of the former year to the amount of Pagodas 7,052-28-15, but this deficiency, we remarked, arose from no diminution in the impost trade nor from any defect in the administration of that branch of Revenue, but from an inherent defect in the existing Custom Regulations, which we had the satisfaction to know would be remedied under the operation of the system recommended by the Custom Committee.

503. The established duties calculated upon the whole of the imports by land into Madras (exclusive of betel, tobacco, &c.) amounted in Fusly 1219 to Star Pagodas 1,35,667-26-65; in the last year Fusly 1220 we observed they amounted to Pagodas 1,41,781-38-45, so that if the duties thus calculated had been absolutely receivable in both years, there would we remarked have been an increase in the latter year of Pagodas 6,114-9-60, but by the existing Regulation the payment of any internal Land Custom, exempting the goods from any farther levy at Madras, a drawback of the duties we observed was in consequence be granted in favor of all such goods as are accompanied with a Rowannah or a Certificate of the payment of a previous duty however trifling as well as in favor of all goods manufactured within the limits of the town of Madras.

504. This drawback we remarked in Fusly 1219 amounted to Pagodas 77,508-28-60, being about 57 per cent. of the total duties, which were by this means reduced to Pagodas 58,159-0-5, but it appeared to us natural to suppose that an exemption of this kind would lead the merchants to carry their goods out of their route, to pay a trifling duty on them at or near the place of their growth or manufacture in order to exempt them from a payment on their enhanced value at the Madras market, a proof of this effect, and that the evil was likely to increase we considered to be afforded by the result of the last year's collections, when the drawback amounted to no less than Pagodas 90,675-21-55 being nearly 64 per cent. of the whole duties, so that while the actual amount of registered imports by land was considerably increased; the duties arising from them was diminished in no less a sum than Pagodas 7,052-28-15.

505. This explanation we thought to be due to the Collector, and we presumed would be so far satisfactory to the Honorable the Governor in Council, as it showed that while the decrease was owing to no failure in the source whence the Revenue was derived, the Regulations about to be enacted were calculated to produce so considerable an augmentation in the receipts from this branch of Revenue.

506. The Revenue arising from the duty upon tobacco, betel, &c., (articles upon which no drawback is allowed) we stated to exceed in Fusly 1220 the Revenue of the preceding year in the sum of Pagodas 2,954-43-60, which if deducted from the decrease in the amount of Land Customs owing to the drawback we observed would reduce the total decrease in the Land Custom Department to the sum of Pagodas 4,097-29-35, a result we thought very favorable when it was considered that the amount of drawbacks in the latter year exceeded that of the former in no less a sum than Pagodas 13,166-37-75 as noted in the margin.

507. On a review of the general statement we observed, it appeared that excluding in both years the item of "sales of land" in the Department of Collector of Madras, and the drawback allowed on goods manufactured at Madras or imported from the interior accompanied by Rowanahs in the Department of Land Customs, the total actual receipts in both Departments for Fusly 1220 exceeded those of the preceding year in the sum of Pagodas 8,413-19-60, as shown by the subjoined abstract statement.

Total collections in the Department of Collector of Madras, exclusive of sales of land for Fusly 1219 as before shown.	1,30,848	32	37
Total receipts in the Department of Land Customs for Fusly 1219, exclusive of the drawback.	1,69,434	39	65
Grand Total Receipts...	3,00,283	27	22
Total collections in the Department of Collector of Madras, exclusive of sales of land for Fusly 1220 as before shewn.	1,43,359	36	52
Total receipts in the Department of Land Customs for Fusly 1220, exclusive of the drawback.	1,65,337	10	30
Grand Total Receipts...	3,08,697	2	2
Deduct Grand Total Receipts for Fusly 1219...	3,00,283	27	22
Increase in Fusly 1220...	8,413	19	60

508. To this Report on the Revenues of Madras for Fusly 1220, we had the satisfaction to add that the collections in the current Fusly from the 12th of July to the 31st of December last exceeded the collections for the same period in the last year in the sum of Pagodas 13,700-42-23. The orders of Government upon our address above recited have not yet been communicated to us.

From Mr. Ellis, in Cons., 23rd May 1811.
To the Chief Secretary, in Diary Cons., 27th May 1811.
From Mr. Gahagan, in Cons., 7th February 1811.
To Mr. Ellis, in Diary Cons., 11th February 1811.
From Mr. Gahagan, do. 18th do. do.
To Mr. Ellis, do. 18th do. do.
To the Chief Secretary, do. 18th do. do.
From Mr. Ellis, do. 21st do. do.
To the Chief Secretary, do. 21st do. do.
From Mr. Gahagan, in Cons., 23rd do. do.
To Mr. Ellis, in Diary Cons., 4th March 1811.
From Mr. Ellis, in Cons., 6th June 1811.
From Mr. Ellis, in Cons., 31st October do.
To the Chief Secy. in Diary Cons., 21st November 1811.
From Mr. Gahagan, in Cons., 2nd December do.
To Mr. Ellis, in Diary Cons., 5th December do.

509. We beg leave to refer to the correspondence noted in the margin for information as to the alienation of ground for the erection of a new Powder Magazine and of a new cistern for watering the shipping in the Roads, and as to the grant of allowances to Mr. Campbell whilst he officiated as Deputy Collector.

STAMP DUTIES.

510. Under date the 21st February last we had the honor to submit for the information of Government a letter with enclosures from the late Superintendent of Stamps, forwarding the accounts of that Department for the quarter terminating on the 31st October 1810.

511. We stated that it would thence be perceived that though the sales of Stamp paper had rather increased than diminished during this period, the gross produce being Pagodas 20,306-17-54, yet in consequence of charge to the amount of Pagodas 712-13-32 arising chiefly under the head of "country paper," the net Revenue for the period under notice amounted only to Pagodas 15,733-20-9, exhibiting on comparison with that for the previous quarter a decrease to the amount of Pagodas 525-14-14.

512. We were informed in reply that although the charges incurred in the Stamp Department during the quarter ending the 31st October 1810 had tended to diminish the net receipts in comparison with the preceding quarter, it was satisfactory to the Honorable the Governor in Council to observe that the sales continued to increase, and that the expense incurred in the purchase of country paper was not likely to affect the receipts of the ensuing quarter in so great a proportion.

513. The Honorable the Governor in Council authorized the Superintendent of Stamps to carry to account the value of the damaged and deficient papers particularized in the Statements Nos. 5, 6 and 7, amounting to Roll 1044, Rupees 199-12-0, and directed that the damaged papers might be destroyed as requested, and we immediately issued instructions to the Superintendent to this effect.

514. In a subsequent letter under date the 4th July last, we submitted for the information of the Honorable the Governor in Council the Report of the Superintendent of Stamps upon the Revenue from Stamp duties for the two quarters terminating on the 31st January and 30th April last respectively.

515. For this period which comprehended half of the late official year, the gross sales amounted to Pagodas 37,338-19-8 and the charges to Pagodas 8,468-18-61, leaving a net Revenue to the amount of Star Pagodas 28,870-0-27.

516. We begged leave to recommend that the Superintendent might be authorized to write off the value of the damaged and deficient papers, amounting for the January quarter to Rupees 245-14-0, and for that concluding with the month of April to Rupees 18-6-0, and that the damaged papers might be destroyed; we observed that the excess of papers for these two periods already carried to the Superintendent's debit considerably exceeded these sums.

517. We stated that in his Report the Superintendent had called our attention to the inconvenience resulting from the mode in which Licenses for Spirituous Liquors had been hitherto stamped.

518. We remarked that Regulation VIII of 1808 to which the Superintendent referred after requiring "all" such Licenses to be written on Stamp paper proceeded to specify the rates at which the duty should be levied on Stills paying a daily tax from 5 Rupees to 6 Annas which were divided into six classes; the Regulation we remarked then directed that the inscription on the Stamp should be "Abkary Licenses;" we explained that from mistake or some other cause, the rates of duty noted in the Regulation had been added to this inscription on the Stamp, and instead of data upon which to calculate, had thus been converted into the amount of the tax itself. Licenses stamped in this manner however we observed were applicable only to the six classes mentioned in the Regulation, and we stated that a difficulty had of course occurred as to what Licenses should be issued for classes superior, intermediate or inferior to those specified in the Regulation.

519. To obviate this inconvenience, the Superintendent we observed proposed to correct the inscription by procuring a new die inscribed with the words "Abkarry Licenses" only as

specified in the Regulation, this, we remarked would be applicable to all classes, no value whatever being engraved on it, the Superintendent at the same time proposed that the amount to be paid by persons taking out such Licenses should be settled by the several Collectors under the rules prescribed by Section V of the Regulation before noticed.

520. We conceived that there would be no doubt with respect to the propriety of altering the inscription, the existing one appearing to have originated in error, but we considered some observations necessary as to the probable effects of adopting without limitation the latter proposition.

521. The Regulation under notice we observed appeared to have been taken almost literally from that published by the Supreme Government in Bengal, and the Stamp duty which it prescribed to be levied on Abkarry Licenses was adopted to a very detailed system of Revenue being calculated on the daily tax paid by Stills.

See Regulation I of 1809.
NOTE.—As high as fifty or sixty thousand Rupees.

522. The system of realizing the Abkarry Revenue in the Districts under this Presidency as defined by the Regulations of Government was different, the rent we remarked was by Zemindaries or Divisions, and in some instances from the inadequate offers for Zemindaries and Divisions, the Abkarry Revenue of a whole Province being rented to an individual whose yearly rent had consequently amounted to a very considerable sum.

523. The highest rate of Stamp duty specified in the Regulation, was Rupees 50 on the first class of Stills paying daily Rupees 5, or in the year Rupees 1,825, a considerable number of the yearly rents in these Provinces we observed exceeded this sum, and of course the Stamp duty on the Licenses, if settled according to the rate proposed by the Superintendent, would exceed Rupees 50 in proportion as the rents might exceed the sum of Rupees 1,825, a Renter paying yearly 50,000 or 60,000 Rupees would therefore have to pay for his License Rupees 1,369 or Rupees 1,643, the Stamp duty would become a percentage on the Revenue, and as it was not to be expected that a Renter could bear so considerable an addition to his rent, his offer would be diminished in proportion, or in other words we remarked a part of what is now carried to the account of Abkarry Revenue would be transferred to the Head of Stamp duties and be liable to a deduction of 12 per cent. commission from which at present it is free.

524. We were therefore of opinion that the maximum of Stamp duty on Licenses should be limited to a fixed sum, and should this be deemed advisable by Government, we thought that Rupees 50 the rate on the highest class of Stills specified in the Regulation might, without any alteration in the Regulation itself, be understood to be the extent of tax; we conceived that, with this limitation, the sum to be paid by each individual might without any inconvenience be left to be settled as proposed by the Superintendent.

525. The orders of Government upon this subject have not hitherto been communicated to us.

From Mr. Secy. Gahagan, in Cons., 10th June 1811.

526. On the 1st January last, the Honorable the Governor in Council was pleased to appoint Mr. Frederick Gahagan to be Superintendent of Stamps.

INDIGO.

To the Chief Secretary, in Cons., 27th June 1811.
From Messrs. Parry, Pugh & Co. 21st, in Cons., 22nd November 1810.
From Mr. Ravenshaw, 7th, in Cons., 13th May 1811.

527. Under date the 27th June last, we had the honor to submit for the consideration of the Honorable the Governor in Council the letter referred to in the margin from Messrs Parry, Pugh and Co., together with a letter from the Collector in the Southern Division of Arcot, to whom the representation of those gentlemen had been referred.

528. Messrs. Parry, Pugh and Co., we remarked were the proprietors of several Indigo works in the Southern Division of Arcot, and the object of their address was to recommend the enactment of a Regulation, prohibiting the establishment of any new works within a certain distance of those already established.

529. The advantages resulting from the successful introduction of the manufacture of Indigo on the Coast appeared to us obvious; the question for consideration we remarked was whether in a general point of view any restriction of the nature of that which had been proposed was calculated to extend and improve the manufacture, or whether it would operate to check its further progress and improvement.

530. The adoption of a measure which had an apparent tendency to impose restraint on the freedom of speculation, seemed to us at first view, to be liable to various objections the object proposed, however, we explained was not to repress, but to regulate speculation so as to prevent a collision of interests which it was maintained must ultimately be injurious to all parties.

531. It could not we thought be doubted that if the Indigo works pressed too closely upon each other, that the persons concerned in the manufacture must suffer; the cultivators of the plant we remarked might derive advantage from the competition arising from the purchase of the leaf, but this advantage we conceived would be only temporary, for as a given extent of land could yield only a certain quantity of produce, some, if not all, of the competitors would fail in their speculations; at all events many would sustain loss and be compelled by want of means or induced by disappointment either to relinquish the manufacture altogether or to remove to some other situation.

532. This competition it might be argued, would in time produce the effect which the restriction proposed by Messrs. Parry and Co. had in view; and in the end no more manufactories would be worked than could be supplied by the produce of land in their vicinity, but some consideration we conceived was perhaps due to the circumstance of the manufacture being still in its infancy, and any considerable failure among those engaged in it; a failure which it was not improbable would be produced by crowding the works too closely on each other, might we thought operate very materially to check its future progress.

533. One of the most obvious objections to the proposed restriction we considered to be the influence which the manufacturers would thereby acquire over the cultivators of the plant; it might be thought that the manufacturers exposed to no competition would have the power of compelling the ryots within their range to sell the leaf at an adequate price, but this objection we conceived lost much of its force when it was considered that the ryots would always be at liberty to cultivate the plant or not as they might find it most advantageous to themselves, and that the manufacturers must consequently have a direct interest in offering such a price for the leaf as would make it a preferable object of cultivation to the ryots over the ordinary products of the soil.

534. There was another however, and in our opinion a much stronger objection to the proposed restriction; a person we observed establishing an Indigo manufactory might not possess, or might not be disposed to employ in this way, a capital sufficient for the purchase of the whole quantity of leaf produced, or capable of being produced, within the allotted range; in this case, to prevent the establishment of other manufactories we remarked would be extremely injurious, both as effecting those persons who might be desirous of forming new establishments, but more particularly as effecting the interests of the cultivators.

535. If any restriction should be admitted, therefore, we thought that it should be under certain qualifications; and in no case we conceived should the establishment of any new work be hindered unless the proprietor of the old work could satisfactorily make it appear that he was prepared to undertake for the whole supply which the cultivators within the range might have the means of providing.

536. We were indeed doubtful whether, even under any limitations, the measure proposed were reconcileable with extended views of policy; it seemed just, at the same time, that some support should be granted to those at whose personal risk, a manufacture of so much * value had been established and in this view perhaps it might we thought be allowable to admit of the proposed restriction in their favor, for a given period (say five years) under the condition noticed above that they should be prepared to be the purchasers of the whole quantity capable of being produced.

537. It occurred to us that it might be useful to enquire whether any, and if any, what encouragement or support was extended to the first manufacturers of Indigo for the Europe market in Bengal; meanwhile, the suggestion offered in our letter under consideration was submitted with all deference to the judgment of the Honorable the Governor in Council.

538. The orders of the Honorable the Governor in Council upon this subject have not as yet been communicated to us.

OPIUM.

To the Chief Secretary to Government, dated 16th, in Cons., 16th September 1811.
From Mr. Gwatkins, in Cons., 24th January 1811.

539. Under date the 16th September last, we had the honor to submit to Government a letter from the Secretary to the Board of Trade, enclosing copy of a correspondence which had taken place regarding a quantity of Opium exported from Madras to China.

540. Although we conceived that there could be no question of suppressing all private interference with the monopoly of an article producing so considerable a revenue to the Supreme Government, it occurred to us that its culture might be promoted *on the public account*; with this view we observed letters were addressed to the Collectors in the Ceded Districts, Coimbatore and Salem, copies of which were submitted for the information of the Honorable the Governor in Council in our address under consideration.

541. The reply of the Collector in Salem we remarked had not been received; the replies of the Collectors of the other Districts abovementioned as noted in the margin were forwarded to Government, and we observed that from those of Messrs. Chaplin and Ross it appeared that the representation regarding the growth of Opium in the Ceded Districts was erroneous, the cultivation of the Poppy plant never having been attempted in these countries; the consignment referred to in the correspondence, it appeared was received from Daraporam in the Coimbatore District, and was the produce of the Neilgherry Hills, where the culture of Opium we observed was carried on to a considerable extent.

542. We stated that the memoir accompanying Mr. Garrow's letter, to which we begged leave to refer, contained an account of the mode of cultivating the Poppy and the process attend-

ing the manufacture of the Opium; it appeared that about 1,030 lbs. Avoirdupois of Opium might be procured at from 4 to 5 Rupees per lb. from the Neilgherry Hills, where it is generally cultivated by the inhabitants as one of their most necessary articles of life; and Mr. Garrow, we remarked was of opinion that the cultivation might be extended to a very great degree throughout the District of Coimbatore.

543. The Collector of Coimbatore we observed suggested the exportation of a small quantity of Coimbatore Opium, of the best quality on account of Government, and if the Honorable the Governor in Council should concur with us in considering the experiment worthy of trial, we thought that the Board of Trade might probably be able to furnish the Collector with the information which he required regarding the proper mode of packing Opium intended for the China market.

544. The Honorable the Governor in Council in reply was pleased to observe with regard to the enquiry ordered to be made into the circumstance of the Opium, stated to have been imported into China from this Presidency, that we had mistaken the object of the reference made by the Board of Trade in consequence of the information called for on this point by the Supreme Government; whose only motive for making the enquiry, appeared to have been for the purpose of ascertaining the precise places of manufacture with a view to its effectual suppression.

545. On reference, however to the copies of the instructions issued by us to the Collectors, the object of the communication it was remarked was therein distinctly stated, to be for the purpose of ascertaining the extent and state of the manufacture of the article with a view to its future encouragement; a measure far from desirable could the produce rival in purity that of Bengal, as being calculated materially to affect the large amount of revenue derived from this source in Calcutta.

546. The Honorable the Governor in Council desired therefore that any encouragement which might have been held out towards increasing the produce of Opium in the territories under this Presidency should be immediately withdrawn; and that a Regulation should be prepared prohibiting its cultivation, excepting in the Neilgherry Hills, where for the reasons stated by the Collector, the cultivation might be continued: but the Governor in Council desired that rules might be adopted to limit the cultivation of Opium in those Hills to the quantity absolutely necessary for the consumption of the Hill people, and to prevent its exportation from the Hills.

547. These sentiments of the Honorable the Governor in Council were duly conveyed to Mr. Garrow, and upon this subject we shall hereafter have the honor to address Government according to the above instructions.

SALT.

To the Chief Secretary to Government, in Diary Cons., 21st February 1811.
From Mr. Churchill, 1st, in Cons., 11th February 1811.
From Mr. Fraser, 11th, in Cons., 14th February.

548. Under date the 18th February we had the honor to submit to Government copies of Registers issued by the Collectors in Vizagapatam and Nellore in the month of January for the exportation of Salt to Bengal, namely from Vizagapatam, Bengal maunds 24,810 and from Nellore, Bengal maunds 87,450, making a total of Bengal maunds 1,12,260.

549. We were informed in reply that although the Register of Permits issued by the Collector in Zillah Ganjam had not been transmitted with these for Nellore and Vizagapatam, the Honorable the Governor in Council concluded, that the quantity exported in the month of January from that District had not been less than that for which the sales had been made as reported by the Collector in his letter of the 5th January, under this impression, the Honorable the Governor in Council was led to infer that the actual quantity exported from the three Districts of Ganjam, Nellore and Vizagapatam would be found to have amounted to Bengal maunds 1,50,210.

550. The Honorable the Governor in Council trusted that the expectation held out of a farther quantity of 1,50,000 maunds being exported in the month of February by means of native craft; would not fail to be realized, and desired that the publication of the advertisement suggested by us in our letter of the 21st January last, in furtherance of the object of obtaining means of transport beyond the ordinary craft, might be made without delay.

551. In a subsequent letter of the 25th March we submitted to Government copies of Registers of Permits issued by the Collectors in Rajahmundry, Vizagapatam and Ganjam in the month of February, for the exportation of Salt to Bengal, namely from Rajahmundry, Bengal maunds 3,300; from Vizagapatam, Bengal maunds 3,600; and from Ganjam (on Permit) Bengal maunds 24,184, (on contract) Bengal maunds 42,120; making a total of Bengal maunds 73,204.

552. This quantity we observed added to that exported under date the 18th February, (viz. Bengal maunds 1,12,260) made the total exportation to the date of the last returns, Bengal maunds 1,85,464.

553. The Honorable the Governor in Council in reply observed that the exportations of Salt to Bengal in the course of the month of February, had amounted only to Bengal maunds 73,204, and that the greatest proportion of this quantity was by contract, which it was presumed was part of the Salt engaged to be conveyed to Calcutta by Mr. Campbell and other persons as advised in the letter from Government of the 9th of January last. If this conclusion was correct, the Governor in Council observed that the exportation for February was much below the quantity which might reasonably have been expected, and requested that our attention should be particularly given to this circumstance.

554. The Honorable the Governor in Council farther pointed out to our notice the convenience which would attend the transmission of the Registers of Permits issued in all the Districts at one and the same period of time; and desired that we would observe this rule in future and issue instructions to the subordinates accordingly.

555. In a farther letter of the 22nd April last, we had the honor to submit for the information of Government, copies of Registers of Permits issued by the Collector in Nellore in the months of February and March, and by the Collector in Rajahmundry in the month of March for the exportation of Salt to Bengal, namely, from Nellore in February, Bengal maunds 45,360; in March, Bengal maunds 37,380, and from Rajahmundry, Bengal maunds 1,380; making a total of Bengal maunds 84,120.

556. This quantity added to that reported under date the 25th March (viz., Bengal maunds 1,85,464) made the total exportation to the date of the last Returns Bengal maunds 2,69,584.

557. We took this opportunity of acknowledging the receipt of the letter from Government before noticed, in which our attention was called to the apparently small quantity of Salt exported to Bengal in the month of February.

558. We observed that the Register of Permits issued by the Collector of Nellore in the month of February had not been received, when copies of those issued by the Collectors in Rajahmundry, Vizagapatam and Ganjam were submitted in our letter of the 25th March, and therefore to the quantity exported in that letter, namely, Bengal maunds 73,204 must be added Bengal maunds 45,360, giving a total of Bengal maunds 1,18,564 in order to shew the actual quantity of Salt exported in February.

559. We explained that it had been usual to submit the Register of Permits as they were received, and hence we did not consider it necessary to point out that the Returns for February were not completed.

560. We observed that the total exportation to the end of March (exclusive of any quantity that might have been exported from Vizagapatam and Ganjam, the Returns of which had not been received, but were daily expected and would be submitted in due course) amounted to Bengal maunds 2,69,584; of this quantity we observed a proportion exceeding 2,00,000 maunds appeared to have been exported on Permit; if therefore Mr. Campbell should fulfil his contracts of exporting 1,54,000 so as to meet the May sale, it followed that the supply of 3,50,000 maunds required by the Supreme Government within that period would be exceeded rather than otherwise.

561. Under date the 9th May last we submitted copy of Register of Permits issued by the Collector in the Zillah of Ganjam for the exportation of Salt to Bengal in the month of March, amounting to Bengal maunds 6,415, which added to the quantity reported under date the 22nd April, (viz., Bengal maunds 2,69,584) made the total exportation to the date of the last Returns Bengal maunds 2,75,999.

562. No Salt we remarked was exported from Vizagapatam in the month of March; and hence we observed the total exportation during that month amounted to Bengal maunds 45,175 as particularized in the margin.

563. We explained that all the monthly Returns would hereafter be submitted together, as directed in the letter from Government under date the 29th March.

564. With reference to the letter from Government under date 30th January last, in which we were informed that the points adverted to in our letter of the 21st of that month would be submitted to the Supreme Government.

565. The Honorable the Governor in Council was pleased under date the 1st May last to transmit to us copy of a letter from the Board of Trade at Calcutta in reply thereto, the subject in question having been referred for their opinion.

566. It was observed that the charges of shipping were not to be borne by the Exporters that they were to be farther indulged with the continuance of receiving the Salt free of cost, the requisition for payment of which in some cases was to be suspended until after arrival of the vessels at Calcutta; but that the importers there should account for the quantity as received on permit on this coast, whatever might be the quantity delivered at Gollahs.

To Messrs. Spottiswoode,
Oakes and Fraser, dated
21st, in Cons., 23rd May 1811.
To Messrs. Wallace and
Ravenshaw, 31st May, in Dy.
Cons., 3rd June 1811.

567. The proposals mentioned in the letter from the Board of Trade having been accepted by the Supreme Government, it was considered necessary that we should issue orders to the several Collectors to comply with the requisitions which might be made upon them for the quantity of Salt specified in their several engagements which was done accordingly.

568. The Statement requested in the 10th paragraph of our letter before mentioned was transmitted to us, and we were directed to ascertain and report the causes of the difference which appeared in the quantity received and that delivered.

569. In a subsequent letter of the 8th May last, the Honorable the Governor in Council was pleased to transmit to us copy of a letter and its enclosure received from the Secretary to Government at Fort William, respecting a considerable defalcation which it was feared would be experienced in the provision of Bengal Salt in the late year, and the hopes entertained of obtaining, through the exertions of the officers under this Government, an increase of supply adequate to the urgency of the demand.

570. As the only difficulty to be apprehended was with respect to the means of exportation, the Honorable the Governor in Council was desirous that the several Collectors should be directed to give their particular attention to this object, and to endeavour to impress the owners of the native vessels with the necessity of their making second trips within the season, as adverted to in the last paragraph of the letter from Bengal; we were informed that it would be satisfactory to the Honorable the Governor in Council to be informed that the exertions of the local officers had been attended with proportionate success.

To the Chief Secretary to
Government, in Cons., 30th
May.

From Mr. Murray, 1st, in
Cons., 13th May 1811.

From Mr. Hawkins, 21st, in
Cons., 30th do. do.

From Mr. Fraser, 8th, in
Cons., 13th do. do.

571. Under date the 30th May last, we submitted the Register of Permits issued by the Collectors in Rajahmundry, Masulipatam and Nellore for the exportation of Salt to Bengal in the month of April viz., from Rajahmundry Bengal maunds 6,360, from Masulipatam Bengal maunds 1800, and from Nellore Bengal maunds 14,520, amounting to Bengal maunds 22,680.

572. This quantity we remarked added to that reported under date the 9th May (viz. Bengal maunds 2,75,999) made the total exportation to the date of the last Returns Bengal maunds 2,98,679.

573. No Salt we observed was exported from the Zillahs of Ganjam and Vizagapatam in the month of April. In these Districts we explained the manufacture had been considerably impeded by the unfavorable season as well as in the Districts of Rajahmundry and Nellore and Chingleput and Southern Division of Arcot.