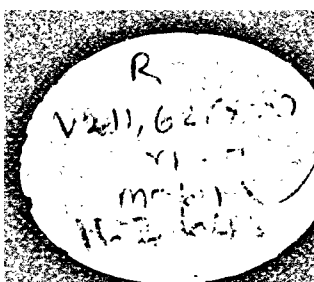


General Reports of the Board
of Revenue in the Hon'ble
Governor in Council sent home to the
Court of Directors
From 26th Dec 1815 to 6th Jan 1817.

Part I



GENERAL REPORTS

OF THE

BOARD OF REVENUE

TO THE

Honorable the Governor in Council

SENT HOME TO THE

COURT OF DIRECTORS.

From 26th December 1815 to 6th January 1817.

VOLUMES 21, 22, 23

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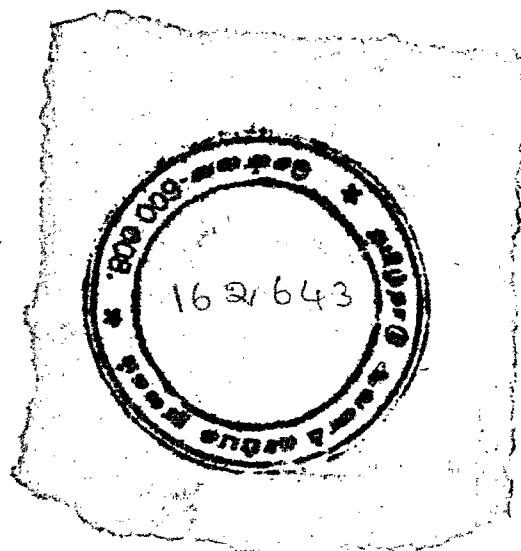
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of Directors.

Dated 26th December 1815.

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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 "____,"
dated 26th December 1815.**

To

THE RIGHT HONORABLE HUGH ELLIOT,
*Governor in Council,
Fort Saint George.*

RIGHT HONORABLE SIR,

1. In obedience to the orders of Government communicated to us by the Secretary in the Revenue Department under date the 17th ultimo, we have the honor
In Cons., 20th November 1815. to submit for transmission to the Honorable Court of Directors a General Report on our Proceedings from the date of the last despatch (11th February 1815) to the present date (26th December 1815.)

2. The copies of our detailed Proceedings which are annually forwarded to England will shew how considerably of late years our correspondence has increased. To enter in this place into a recapitulation, or even into an abstract review of that branch of it which regards the many important subjects of a miscellaneous nature that daily occupy so much of our attention and time would be foreign to the object of this Report, which is intended to condense that part of it only which more immediately relates to the administration of the Revenue, for the information of the authorities in England. We shall therefore proceed as usual to recapitulate under the head of the respective districts under our control, such part of our correspondence with the Government as is of a local nature. The state of the monthly collections will be found in our Proceedings:— and in the present Report, under the head of the "Revenue for Fusly 1224," will be found a concise view of the Revenue charges and net Revenue for the last Revenue year. We shall close our Report by reciting such part of our correspondence on general subjects as appears to us of sufficient importance to be brought under the particular notice of the Honorable Court of Directors.

GANJAM.

3. In our last General Report we recapitulated the correspondence which had passed respecting the Itchapore and Boobacondah Purgunnahs in Ganjam, and stated the terms on which it had been resolved to annul the lease of these lands granted to the late Major Evans; accordingly on the 9th March last we submitted for the signature of the Right Honorable the Governor in Council the Indentures in duplicate for the surrender of these Purgunnahs, one part of which had been executed by Mr. Ogilvie, Executor to the late Major Evans, and the other part was we observed to be executed by the Governor in Council. The three cowles formerly granted to Major Evans were also forwarded for the purpose of being cancelled.

4. In reply the Indentures on the part of Government for the surrender of the late Major Evans' farm which had been duly executed by the Governor in Council were returned to us, and by us delivered to his Executor. Those on the part of the Executor to Major Evans' estate, as well as the three cowles for the farm, we were informed would be retained among the records of Government.

5. At our Meeting of the 3rd July last we proceeded to take into consideration a letter from the Collector of the Zillah of Ganjam under date the 18th May accompanied by detailed Statement of the Settlement of Itchapore, &c. Purgunnahs for Fusly 1225 together with various other documents.

From Mr. Secretary Hill,
17th, in Cons., 23rd March 1815.
To Mr. Ogilvie, 11th, in
Diary Cons., 15th May 1815.

Proceedings of the Board, in
Cons., 3rd July 1815.
In Cons., 1st June 1815.

6. When our orders for receiving charge of the four Purgunnahs held on lease by the late Major Evans were communicated to the Collector on the 27th October 1814, he was directed in consideration of the advanced period of the season to make an annual Settlement for Fusly 1224, but Mr. Spottiswoode was at the same time made acquainted with our wish that the villages in these Purgunnahs should eventually be rented for 10 years to the Cadeem or head inhabitants.

7. The Collector in his reply to the above communication expressed his readiness to meet our views, but adverted particularly to the poverty of the inhabitants as opposing the introduction of the proposed mode of settlement.

8. In a subsequent letter dated the 20th March last, the Collector requested our sanction to a village rent for one year, in order that he might be able to ascertain correctly the various claims preferred to Enams or Maniams in the villages of the Purgunnahs; as the grant of a long lease prior to an investigation into the nature and extent of these claims might, he observed, be attended with loss to the Circar and prove "an endless source of dispute to the Renters." Mr. Spottiswoode added that a proper report of all alienations might be submitted to us, and the several claims adjusted before the expiration of the ensuing Fusly when a lease for five or ten years might be made with advantage.

9. The above measure was sanctioned by us under date the 3rd of April, and the Settlement for Fusly 1225 which had been consequently made by Mr. Spottiswoode in the Purgunnahs of Poobacondah, Itchapore, Terristanum and Munsoorcottah formed the subject of his address under consideration.

10. In addition to a detailed Statement of the Settlement of each Purgunnah for Fusly 1225 comparative with the Settlement for Fusly 1224, the Collector submitted an Abstract Statement of the several Purgunnahs for Fusly 1225 "comparative with the permanent Settlement" as well as with the Settlement for Fusly 1224 which exhibited the following results:—

	Permanent Settlement of the 4 Purgunnahs.	Jummabundy for Fusly 1224.	Jummabundy for Fusly 1225.	Increase above permanent Settlement.	Increase above Settlement for Fusly 1224.
Rupees...	93,914 0 0	1,23,914 8 0	1,27,056 8 0	33,115 8 0	3,142 0 0

11. By the permanent Settlement we observed was here meant the annual rent on which the four estates were granted on lease to Major Evans, no permanent Settlement we observed had ever been made in these Purgunnahs. This rent was determined as follows:—The jummah of Munsoorcottah and Terristanum first farmed to Major Evans in the year 1800 was fixed after a deduction of eight per cent. for charges on the highest Revenue of the three years then immediately preceding, and the jummah of the Itchapore and Poobacondah Purgunnahs subsequently granted in 1802 was fixed after the like deduction of 8 per cent. for charges upon a consideration of an average of 13 years gross collections; the Settlement of the then current Fusly 1211 and the estimated value in perpetuity. The annual rent of the estates was fixed at the same amount on the renewal of the lease in 1810.

12. It seemed evident then that in comparing the Settlement which had been lately made with the jummah of the Purgunnahs when farmed to the late Major Evans, the eight per cent.

which was remitted on account of charges collection should be added to the rent of the estates. The result we remarked would then be as follows:—

	Permanent Settlement of the 4 Purgunnahs.	Jummabundy for Fusly 1224.	Jummabundy for Fusly 1225.	Increase above Permanent Settlement.	Increase above Settlement for Fusly 1224.
Rupees.	1,02,110 0 0	1,23,914 8 0	1,27,056 8 0	24,946 8 0	3,142 0 0

13. In future we desired the Collector to compare his Settlements with the value of these Purgunnahs as stated at the time they were rented by the late Major Evans, and with the average gross collections during the period they were under that gentleman's management.

14. It appeared from the accounts which were submitted with Mr. Spottiswoode's letter of the 13th November 1813 that the average annual collections for 10 years from Fusly 1212 to 1221 inclusive, amounted to Rupees 1,15,678-12-10, and in comparing the Statements on account of Fuslies 1222 and 1223, which formed enclosures in the above letter with a Statement of balances enclosed in the Collector's letter of the 17th December last, and with the "Abstract of Demand, Collection and Balance of Fusly 1224 up to 30th April 1815" forwarded in the letter under consideration, we observed the following results:—

Settlement for Fusly 1222, Rupees 1,25,541-8-0.	Actual Collections in Fusly 1222 Rs. 1,14,452-13-3.	Balance Rs. 11,088-10-9.
Do. for Fusly 1223, Rupees 1,26,029-8-0.	Collected up to 15th November 1814 Rupees 1,16,619-4-6.	Balance Rs. 9,410-3-6.
Do. for Fusly 1224, Rupees 1,23,914-8-0.	Collected up to 30th April 1815, Rs. 1,14,423-9-1.	Balance Rs. 9,490-14-11.

15. The above balance on account of Fusly 1222 was reduced on the 30th April last to Rupees 7,779-2-2, and that on account of Fusly 1223 to Rupees 8,858-9-3, the result of the current Fusly 1224 we remarked would be shewn by the account current which the Collector engaged to furnish at the expiration of the year, we trusted that the amount outstanding on the 30th April last would be realized before the close of the Fusly.

16. We noticed the foregoing Statements for the purpose of shewing the increase in the standard of collections above the jummah of the Purgunnahs when given in rent to Major Evans, and comparing the Settlement formed by Mr. Spottiswoode for Fusly 1225 with the gross collections of former periods, and the Settlement formed by the Manager under the Executor. The increase above the rent paid by Major Evans we remarked was chiefly apparent in the Purgunnahs of Munsoorcottah and Terristanum which had suffered so much from the effects of famine prior to the transfer in 1800, that $\frac{1}{3}$ rd of the waste ground consisted of land formerly cultivated, but then lying waste "for want of ryots and cultivators' servants."

17. On the whole we thought that we had reason to be satisfied with the Settlements concluded by the Collector for Fuslies 1224 and 1225, and it was by moderation in the demands of Government only that the inhabitants could be relieved from that state of poverty so forcibly described by the Collector; we were well pleased to observe that the Settlement had not been injudiciously raised beyond the means of the country.

18. We observed on reference to the Statement of collections on account of the "old balance on bonds" up to the 30th April last, that the balance was reduced from Rupees 53,734-0-4 to Rupees 52,182-11-10; but when it was considered that the above balance was the accumulation of several years and that the inference to be drawn regarding the inability of the late Renters to discharge the amount was supported by the representation of the Collector who stated in his letter of the 17th December that "some of the debtors had absconded, and some were so very poor that the collection of any part of their balance was hopeless," we could not entertain much expectation of a further reduction, and stated that we would consequently be prepared to recommend the remission of the amount should the Collector be of opinion that such a measure would facilitate the introduction of a decennial lease Village Settlement, but if few of these Renters were Cadeem or other resident cultivators, the remission of demand we observed was not likely to relieve the cultivators.

19. We therefore required a Report from the Collector as to the expediency of remitting altogether the old balance on bonds, as also his sentiments with regard to the expediency of remitting the whole or any part of the balances outstanding on account of Fuslies 1222 and 1223 previously to the introduction of the proposed Settlement.

20. We also called the Collector's particular attention to a Statement which was submitted with his letter of the 17th December 1814, shewing the balances due by the different Renters in the Purgunnahs to the 15th November 1814. The total amount of the balances on account of the Fuslies 1222 and 1223, and of the old balances as per bonds was there shown to be Rupees 70,927-11-0, of which there were due by the Renters of Poobacondah alone Rupees 58,201-14-11, being more than $\frac{3}{4}$ ths of the whole balance. In the same manner we remarked that of the whole sum outstanding on the 30th April last viz., Rupees 9,490-14-11 the amount to be realized from Poobacondah was Rupees 7,480-2-10 being very nearly $\frac{3}{4}$ ths of the whole sum.

21. It had not escaped our notice that the Jummah of the Purgunnah of Poobacondah was considerably larger than that of the other Purgunnahs, the difference of Jummah however we observed was by no means in proportion to the difference between the balances outstanding in Poobacondah and those of the other three Purgunnahs; the Jummah of the former estate being only 48 per cent. of the whole assessment, whereas the foregoing Statement shewed that the amount outstanding in Poobacondah was not less than 80 per cent. of the whole balances due from the Purgunnahs.

22. We desired the Collector to ascertain and report the cause of this defalcation in the Revenues of Poobacondah, in order that if it should appear to have been occasioned by over-assessment, measures might be taken for applying a remedy previously to the introduction of a decennial lease.

23. We derived much satisfaction from observing the attention which the Collector had paid to our wishes in forming the Settlement for Fusly 1225 renting the villages in all practicable cases to the inhabitants.

24. In such villages as this had not been effected, the Collector had succeeded in getting the inhabitants to join themselves with the Renter, so far as to be security for him, which, as Mr. Spottiswoode justly remarked was "gaining a point towards making them Renters at a future period."

25. The general poverty of the inhabitants and their "unwillingness to begin a new system" were stated by Mr. Spottiswoode as the principal obstacles to making their rent their own villages. With regard to the first point we directed the Collector to ascertain and report whether the poverty of the cultivating class of inhabitants in these Purgunnahs arose from the low rate of their share, or from what other cause, because as they had not according to the Collector's account been the Renters of their villages, their poverty we conceived must result either from exactions over and above the Government share or from that share affording an inadequate return for their labour as cultivators.

26. With respect to the second point we were inclined to think that provided the rent demanded were moderate and afforded a profit to the Renters, their unwillingness to undertake a fixed payment under a long lease might be overcome through the means of personal commination and assurances of forbearance in the event of the occurrence of any unforeseen calamity.

27. The rent fixed on account of the cocoanut plantations for Fusly 1225 was Rupees 1,313-13-6, exceeding the rent for the previous year in the sum of Rupees 521-3-6. The Collector stated that the trees were in general rented to the villagers in whose villages they grew, and that the above sum was the utmost he could procure for them.

28. We recommended for the sanction of Government the sum of Rupees 6,190 required for Tuckavy, and Rupees 1,523-0-3 estimated for repairs to tanks and watercourses in the Itchapore, &c. Purgunnahs on account of the ensuing Fusly 1225.

29. We desired the Collector to ascertain where repairs were most required and to see that they were faithfully and substantially executed.

30. We also requested the sanction of Government to the establishment proposed by the Collector for the Itchapore, &c. Purgunnahs, amounting to Rupees 2,436 per annum, and to a contingent disbursement of about Rupees 800, on account of additional peons to be employed at the time of the harvest.

31. We took the same opportunity to request the sanction of Government to the annual disbursement of Rupees 164-8-0 on account of Pagoda fees and Festival charges in the above Purgunnahs, as also to the issue of pay to Puttabee Ramiah, late Manager of the estates for the time he was employed under Mr. Spottiswoode in forming the Settlement, &c. for Fusly 1224.

32. The Collector stated in the 4th paragraph of his letter under review, that there was a village called Canokah in the Poobacondah Purgunnah which was said to have been given nearly a century ago as Mocassah to peons, who were to pay a Cuttoobuddy or Quit rent of Rupees 150 per annum, and "to employ themselves in the Circar duty collecting the Revenue, &c." It appeared however that these peons refused to look after the crops, unless they received pay at 3 Rupees a month each, and that when they were sent to a village to collect or on any other business, they fixed their own batta at what rate they pleased and collected it from the inhabitants of the village. In this way Mr. Spottiswoode remarked, "the villages in the Poobacondah Purgunnah have had to pay in the aggregate, in the course of one year, the enormous and ruinous sum of about 4,000 Rupees as batta charges alone."

33. We concurred with the Collector in thinking that it could never have been in the contemplation of the Granter that the peons should receive pay when employed, and as the Collector stated that they positively "refused to act without pay or this ruinous batta;" we suggested to Government the expediency of assessing the above village in full, of exonerating the peons from service, or of maintaining those whose services might be required on regular monthly pay.

34. We highly approved the conduct of the Collector in putting an entire stop to the oppressive demand made upon the different villages for Russom by the Tanadars and other servants who received monthly pay from the Circar. We learnt with satisfaction that the Collector had directed the discontinuance of a similar collection made by the Sist peons in different villages of the Itchapore Purgunnah, and we expected to receive at the end of the Fusly, an account particulars of the sums which had been paid on this account since the Collector took charge of the estates, and which, as appeared from his letter were held in deposit by the Tanadars.

35. We directed that all persons appointed to the charge of these Purgunnahs, or to any duties therein should sign a penalty bond not to demand or take any fees or perquisites, and to pay for whatever provisions and other articles they might require for their own use and consumption.

36. We desired the Collector to lose no time in commencing an investigation into the accounts of alienations with which he had been furnished by the Curnums, and as soon as he should have obtained all the information he required of the value of the villages, extent of the alienations in each, and nature of the services due for them, he was directed to use his best endeavours to make a Settlement for 10 years with the Cadeem or head inhabitants of the villages, considering our Proceedings of the 7th April 1814 on the subject of rents as applicable to the Purgunnahs of Itchapore, Poobacondah, &c.

37. The Collector was further desired immediately to transmit an account current for Fusly 1224 according to a specified form shewing the gross collections on the Dr. side to the 12th July next, and on the Cr. side, the Charge, Collections, payments to the Executor of the late Major Evans; and all other payments, and to add a note to shew how much of the outstanding balances for Fusly 1224 he expected to realize.

To the Chief Secretary, 6th, in Diary Cons., 10th July 1815.

38. We submitted a copy of these Proceedings to Government and requested their sanction to the Settlement which had been made of the Itchapore, &c. Purgunnahs for Fusly 1225.

To Mr. Spottiswoode, 6th, in Diary Cons., 10th July 1815.

39. We also furnished the Collector of Ganjam with a copy of these Proceedings for his information and guidance.

40. In reply to our communication to the Government, we were informed that the Governor in Council sanctioned the Settlement which had been concluded for the Purgunnahs of Itchapore, &c. for Fusly 1225; the advance of 6,190 Rupees for Tuckavy, the expense of Rupees 1,528-8-0 for tank repairs; that of Rupees 2,436 for the necessary establishment of servants; that of Rupees 164-8-0 for Pagoda fees and Festival charges; the issue of pay to the late Manager for Fusly 1224; and finally the proposed beneficial arrangement regarding the peons in the village called Canokah in the Poobacondah Purgunnah. The Governor in Council added that he would be prepared to receive from us a recommendation with regard to the old balance on bonds.

41. As we had taken these measures in respect to the Purgunnahs in question with a view to a decennial lease, and did not appear to have adverted to the positive and repeated injunctions of the Court of Directors for taking every opportunity of forming a ryotwar rent, the Governor in Council deemed it necessary to call our notice to those injunctions, and to desire that we would report upon the practicability of carrying them into execution in the present instance.

42. As soon after the receipt of these orders as the Collector had returned to his district from leave of absence at the Presidency, we communicated them to him, and directed his particular attention to the 2nd para. of the letter from Government, with reference to which he was desired to report on the practicability of introducing the ryotwar system of rents as described in Colonel Munro's letter of the 15th August 1807 into the Purgunnahs held by the late Major Evans; all the unrented villages of Chicacole, and into all such villages as in failure of the Renters to pay their kists might hereafter be assumed.

43. The Collector was particularly desired to report with reference to Regulation XXX, A. D. 1802 what had been the established rate of produce received on the cultivation of paddy land by the Cadeem and Poyacarry Ryots in the above Purgunnahs; what the rate of share or money tax received by them on Punjab or land cultivated with dry grains; what the rate of tax on garden productions and topes of fruit trees.

44. The Collector was further desired to ascertain whether the Cadeem and other ryots would consent to change the share in kind for a fixed unvarying payment in money to be fixed on each field on all the land they might cultivate; and whether he felt confident of being able to fix an equitable tax with the consent of the cultivators on all land hitherto cultivated on share, and on all land arable and waste liable hereafter to be cultivated.

45. The Collector was informed that an extract from Colonel Munro's Report before mentioned with its enclosures would be immediately forwarded to him.

46. Mr. Spottiswoode was further instructed to form a Settlement for Fusly 1226 on the actual produce, and enter into no Engagements for a term of years without further orders, and we also desired that he would answer such part of our Proceedings before recited as had not been noticed by him.

47. To these instructions we have not yet received the reply of the Collector.

48. Under date the 10th August last we submitted for the information of the Right Honorable the Governor in Council the letter from the Collector in Ganjam noted in the margin, giving cover to a Statement shewing the result of the transfer to Government of the four Purgunnahs rented to the late Major Evans for the lately expired Fusly 1224.

To the Chief Secretary, in Cons., 10th August 1815.
From Mr. Spottiswoode, 15th, in Cons., 31st July 1815, with enclosure A.

49. It would we conceived be satisfactory to the Right Honorable the Governor in Council to observe that after deducting the amount of the Company's Jummah, payable by the late Major Evans, the Moturpha Collections, the total Charges, Collection and the amount paid as per Agreement to Major Evans's Executor, there remained a net surplus Revenue to Government of Rupees 8,884-2-0.

From Mr. Secretary Hill, 25th, in Cons., 31st August 1815.

50. We were informed in reply that this result was deemed satisfactory.

To the Chief Secretary to Government, in Cons., 25th May 1815.
From Mr. Spottiswoode, 13th, in Cons., 25th May 1815.

51. On the 25th May last we submitted for the information of the Right Honorable the Governor in Council the letter noted in the margin from the Collector in the Zillah of Ganjam respecting the Zemindar of Goomsur.

52. From this letter it appeared that some of the lands belonging to this Zemindar had become liable to attachment for arrears of Revenue, but that from the Zemindar shewing a disposition to resist the authority of the Government, the success of the attachment was doubtful, and the Magistrate had refrained from declaring his Zemindary forfeited in consequence of disobedience to the process of the Court on account of the inability of the Collector to enforce the consequent attachment without a Military Force, for which the Magistrate considered it inexpedient to make any requisition until he should have ascertained the result of certain references which he stated had been made to the Government.

53. On the following day we submitted a further letter from the Collector, from which it appeared that in consequence of a precept from the Magistrate, he had issued a Proclamation declaring the forfeiture of all lands belonging to the Zemindar of Goomsur, and that the Magistrate had called on the Military power to enforce this measure.

To the Chief Secretary, 26th, May 1815.
From Mr. Spottiswoode, 16th, in Diary Cons., 29th May 1815.

To the Chief Secretary to Government, in Diary Cons., 6th July 1815.
From Mr. Spottiswoode, 26th June, in Diary Cons., 6th July 1815.

54. On the 4th of the following month we forwarded for the information of the Right Honorable the Governor in Council the further letter from the Collector of Ganjam noted in the margin received that day by Express, by which it appeared that the Zemindar of Goomsur had surrendered himself to the Collector in person.

To the Chief Secretary to Government, in Diary Cons., 6th July 1815.
From Mr. Spottiswoode, 22nd June, in Diary Cons., 6th July 1815.

55. On the 5th of July we transmitted for the information of Government another letter with its enclosures from the Collector of Ganjam relating to an elephant belonging to the Zemindar of Goomsur.

56. From the tenor of Lieutenant Colonel Steele's letter enclosed in that of Mr. Spottiswoode, it appeared that he considered all the property of Danunjah, Bunge, the late Zemindar of

8.
Goomsur as prize to the Detachment sent on the part of the Magistrate to apprehend his person under what authority such an idea was entertained we stated that we were unable to conjecture.

57. The Right Honorable the Governor in Council in reply to this last communication desired that the elephant in question might remain for the present under the care of the Collector of Ganjam, the expense of keeping it being defrayed out of the proceeds of the Goomsur Zemindary.

From Mr. Secretary Hill,
17th, in Cons., 24th July 1815.
58. We subsequently received from the Government an extract from the Proceedings of the Right Honorable the Governor in Council in the Military Department under date the 20th July last.

59. We were therein informed that the Government observed with equal surprise and concern that officers of the rank of Lieutenant Colonel Steele and Lieutenant Colonel Wahab should so thoroughly have misunderstood the nature and obligations of the service in which they were recently engaged in the Province of Ganjam, as to have conceived the expectation that any property which in the course of that service might have fallen into the possession of the Troops could possibly be considered prize.

60. The Zemindar of Goomsur, a subject of the Honorable Company, having refused obedience to a Warrant issued for his apprehension on a charge of murder, the Magistrate required the Commanding Officer of the District to employ a Military Force in aid of the Civil power, limiting his requisition to two specific objects, the seizure of the person of the Zemindar, and the destruction of his Fort at Kolaida, but the Zemindar was not in arms against the Government; neither had he been declared a public enemy, nor had martial law been proclaimed. Moreover, the property of the Zemindar could not have been claimed as prize even in that extremity; but would have been forfeited to the State against which he was in rebellion, and as such should have been preserved inviolable by the captors with a view to its regular confiscation. The Commander-in-Chief was requested to explain in the most public and impressive manner to the Detachment serving in Ganjam the very serious and unmilitary error into which they had been misled apparently by the example of their Commanding Officer.

61. The Commander-in-Chief was further requested to call on that Commanding Officer for a correct account of the plundered property, holding him ultimately responsible for the whole, and to give peremptory orders for its immediate surrender in all practicable cases to the Collector of the District, who was to be instructed to retain it in deposit, subject to the future disposal of the Government. The Magistrate and the Collector were severally directed to obtain the most accurate information in their power respecting the value and description of property taken from the Zemindar, and the result of their enquiries was to be communicated to the Commander-in-Chief as a check on the Report which might be delivered to His Excellency.

62. With respect to the conduct of Colonel Fletcher, as well in the transaction immediately under consideration, as in other instances during the late Proceedings against the Zemindar of Goomsur, the Government were of opinion that it was a fit subject for Military inquiry, and the Commander-in-Chief was accordingly requested to adopt every necessary measure for bringing it to a full, strict and deliberate investigation.

63. The Government further resolved that until the result of the proposed inquiry should be known, Colonel Fletcher should be suspended from the command of the District of Ganjam, and that in the meantime it should be permitted to devolve as a temporary charge on the next senior officer.

64. The Commander-in-Chief was requested to cause the foregoing Resolution to be communicated to Colonel Fletcher, and to give directions for the removal of that officer from the

9 7
District of Ganjam with the least possible delay, either in arrest or otherwise as His Excellency should deem proper.

65. The Magistrate and the Collector of Ganjam were furnished with copies of the Proceedings of Government here recited.

66. On the 10th of August last we laid before the Right Honorable the Governor in Council the letter from the Acting Collector in the Zillah of Ganjam noted in the margin with the several enclosures accompanying it. Of these No. 1 was copy of a letter from the Acting Collector to the Magistrate, giving cover to copy of a correspondence with the late Zemindar of Goomsur, in which the Zemindar in answer to a previous communication on the subject from the Collector, stated that he had transmitted a sum of 7,000 Rupees in part payment of his fifth kist by two persons who had been placed in confinement by Colonel Fletcher, and that he was "unacquainted whether or no that gentleman had taken the money, or whether it had come to the Cutcherry;" the reply of the Acting Collector acquainted the late Zemindar that "the 7,000 Rupees never came to the Cutcherry."

67. The Magistrate in his letter to the Acting Collector (No. 2) dated the 20th July declined to take any immediate notice of this communication, no charge as he observed being preferred against any particular individual, but eight days afterwards (No. 3) he transmitted the 7,000 Rupees to the Acting Collector, accompanied with copy of a letter from Lieutenant Colonel Fletcher, explaining to the Magistrate the circumstances under which the money was received.

68. We left it to the Right Honorable the Governor in Council to decide whether the explanation furnished by Colonel Fletcher was satisfactory, or whether the detention of the kist money, on its way to the Collector's Treasury, required further investigation.

69. To this communication we have not yet received any reply.

To the Chief Secretary to
Government, in Cons., 10th
August 1815.
In Cons., 31st July 1815.

70. On the 10th of August last we submitted for the approbation of the Right Honorable the Governor in Council a letter from the Collector of Ganjam under date the 15th July, reporting the completion of the Settlement of the Goomsur Zemindary for the current Fusly 1225.

71. The Settlement as exhibited in the Statement No. 1 enclosed in the above letter, amounted to Rupees 1,17,962-6-0, which though considered by the Collector to be from its moderation favorable to the inhabitants exceeded the permanent Jummah in the sum of Rupees 47,962, that Jummah being only 20,000 Star Pagodas or Rupees 70,000.

72. Mr. Spottiswoode stated that he found considerable difficulty in obtaining any accounts from the Carnums, and that what he did procure were by no means to be relied upon. Mr. Spottiswoode also stated that he could not procure any of the accounts on which the permanent Settlement was formed, and that the only account which he could obtain for the purpose of making a comparative Statement was Mr. Brown's average account for 16 years. This account only extended to nine of the sixteen Mootahs; but we remarked on comparing the Jummabundy of these nine Mootahs for Fusly 1225 with the average account for sixteen years that the amount of the present assessment far exceeded the average exhibited in that account.

73. The Collector had not been able to procure from the Carnums any detail of the quantity of land and appropriation, but expressed a hope that in a healthy season, and when he could spend some time in the country, it would be in his power to acquire more information.

74. The Settlement which had been now completed was in the opinion of the Collector (as already observed) favorable to the inhabitants; but this Mr. Spottiswoode justly remarked "was peculiarly necessary whether we advert to the lateness of the season or the policy of conciliating them and reconciling them to the management of the Company through the Collector."

Eleven of the Mootahs we observed had been settled generally according to the mode preferred by us in village rent to the inhabitants; and the five remaining Mootahs which are situated in the Maliah, a considerable distance within the country had been given on a Mootah rent to those who generally rented them in the time of the Zemindar, as a village rent would, Mr. Spottiswoode observed have been merely nominal.

75. We submitted to the Governor in Council that a Ryotwar rent was at present a measure of too great difficulty to be attempted in Goomsur.

76. Upon the arrival of Mr. Spottiswoode in Goomsur, the season for making a Settlement was already very far advanced, and he found the inhabitants, owing to the then uncertain aspect of affairs unwilling to come forward; the subsequent submission of the Zemindar who delivered himself up to the Collector personally, had scarcely dispelled these difficulties when the Collector was seized with a fever which compelled him to retire to Aska and eventually to remove to Ganjam for the benefit of medical advice as well as for change of air. Prior to returning to Ganjam, Mr. Spottiswoode had settled about seven Mootahs. The rest of the people attended at Ganjam, where every attention appeared to have been bestowed by Mr. Spottiswoode on the completion of the Settlement which his impaired state of health would permit.

77. Upon the whole we were of opinion that in thus bringing the Settlement of a disturbed and difficult country to a prompt and satisfactory termination, Mr. Spottiswoode had evinced a zeal and address which entitled him to the approbation of the Governor in Council.

78. In the Statement No. 1 which accompanied the Collector's letter, we observed that there was a list of Agraharums, Aumantahs and Seerva Meerassahs which pay no Revenue whatever to the Circar. This list was furnished without any remark, but we stated that we would take occasion to point out to the Collector the expediency of examining at an early period into the correctness of the above Statement.

79. In some villages of a few Mootahs, Mr. Spottiswoode remarked that the amount was stated as Outtoobuddy, although such villages appeared by Mr. Brown's account to be assessed in full. This we observed had been admitted by Mr. Spottiswoode because he had been "given to understand" that the villages "were given to peons who were necessary to keep out the Hurry-bolealoo or robbers;" but we explained that he had taken a Mochilka from the peons "that if they did not perform the service expected, their villages would be assessed, and they would be held answerable." In so doing we stated that Mr. Spottiswoode had in our opinion adopted the best measure to which under existing circumstances he could possibly have had recourse; but we proposed to direct his attention to the necessity of instituting an early inquiry on the subject of these alienations.

80. The sanction of the Right Honorable the Governor in Council was requested for the disbursement of Rupees 3,351-13-6, being the amount of Pagoda fees annually allowed by the late Zemindar of Goomsur, and we desired the Collector to ascertain at a subsequent period the correctness of the charge, and to report regarding any abuse which might be found to exist under this head.

81. It did not appear that any repairs were required to the tanks and water-courses; but the Collector had submitted a Statement of Tuccavy required for the estate, amounting to Rupees 4,689, for which we requested the sanction of the Right Honorable the Governor in Council.

82. We also requested the Government to authorize the establishment of servants proposed by the Collector for the Goomsur Zemindary, amounting to Rupees 1,896 per annum. Mr. Spottiswoode we remarked had stated that he had made it as low as possible, and time we observed would shew whether any alteration might be necessary.

83. In conclusion we stated that we entirely concurred with Mr. Spottiswoode in thinking that the best mode of managing the Goomsur Zemindary for some years would be by an annual village rent to the inhabitants; as by this means to use the words of Mr. Spottiswoode himself "the whole of the resources of that (it might be said) unexplored country will be laid open to Government, the inhabitants will gain confidence on the Government and their officers; the Regulations will be made known, explained and enforced; regularity will be introduced and the prosperity and happiness of the people will naturally follow, which will ensure the future and permanent peace and tranquillity of that part of the district."

84. On the date of the address above recited, we also submitted to the Government a further letter from the Collector of Ganjam, reporting the conclusion of a Settlement for Fusly 1225 of the Bawanapoor Mootah, a purchased estate which belonged to the late Zemindar of Goomsur, and of which Mr. Spottiswoode took possession agreeably to the precept of the Court under date the 13th May last.

85. The Statement which was enclosed in the above letter exhibited the amount of the Settlement for the current Fusly 1225 compared with the permanent Jummah and the average collections for ten years as taken from the Carnums. The Settlement amounted to Rupees 5,809, exceeding the permanent Jummah in the sum of Rupees 809, and the average collections in the sum of Rupees 241-1-11.

86. The Collector stated it as his belief, from the best information he had been able to obtain, that the Settlement was fair and equitable. It had we observed been made with only two exceptions in village rent to the inhabitants, and as the inhabitants knew that they were now exempt from all extra demands, Mr. Spottiswoode entertained confident expectations that if the season proved at all favorable, the whole would be realized.

87. It did not appear that the tanks or water-courses required any repairs, but the Collector deemed it expedient to authorize an advance (recoverable) on account of Tuccavy, to the extent of Rupees 885, which we begged leave to recommend for the sanction of the Right Honorable the Governor in Council.

88. To this Address, no reply has yet been received from the Government.

From Mr. Secretary Hill,
21st, in Cons., 27th July 1815.

To the Chief Secretary, in
Cons., 18th September 1815.

From Mr. Bayard, 26th
August, in Cons., 11th September 1815.

89. With reference to the Proceedings of the Right Honorable the Governor in Council in the Military Department respecting the late conduct of Lieutenant Colonels Steele, Wahab and Fletcher in the District of Ganjam which have already been recited, we, under date the 18th September last transmitted for the consideration of Government the reply received from the Acting Collector in Ganjam, and we stated our opinion that although Mr. Bayard's inquiries had not led to an ultimate result, he had used his best endeavours to obtain information respecting the real amount of the Zemindar of Goomsur's property.

90. A further letter from Mr. Bayard dated the 4th instant stated "that the females of the Zemindar's family at "Jerang" had their jewels, clothes and even the brass utensils used for dressing their victuals taken from them;" we explained that we had therefore authorized Mr. Bayard to give them monthly an adequate allowance for their support, and to advance to them three hundred Rupees required to replace the articles of kitchen furniture absolutely necessary.

In Cons., 18th September
1815.

To the Chief Secretary to Government, 20th, in Diary Cons., 23rd November 1815.
From Mr. Bayard, 14th, in Cons., 28th August 1815.
To the Chief Secretary, 25th, in Diary Cons., 28th September 1815.
From Mr. Bayard, 8th, in Cons., 25th September 1815.
From do. do. do. 8th, in Cons., 25th September 1815.

Proceedings of the Board, in Cons., 1st May 1815.
Paras. 65 to 97.

With reference to our Address above recited, we subsequently laid before the Right Honorable the Governor in Council a further letter from the Acting Collector in the Zillah of Ganjam, reporting that Colonel Fletcher had transmitted to him bonds and bills to the amount of Rupees 21,445-4-0; we had previously forwarded two letters from the Acting Collector reporting the receipt of certain sums of money from the Officer Commanding the District, and the Senior Officer Commanding the 2nd Battalion of the 21st Regiment of Native Infantry.

92. At our Meeting of the 1st of May last we proceeded to the consideration of Mr. Spottiswoode's Report on the Settlement of the estates in the Chicacole Havelly in reply to our Proceedings on this subject recited in our last General Report.

93. We observed with satisfaction that Mr. Spottiswoode had succeeded in establishing village rents to a certain extent in the estates of the Chicacole Havelly.

94. For the reasons given in the 4th and 5th paras. of the Collector's letter of the 16th July, we approved the Collector's having kept the villages in the estates of Byrhee-Garah and Womaravelly under Aumanie.

95. We observed that the lease was for five years only; this we regretted, but as the inhabitants preferred that term, the Collector we thought did right to accede to their wishes; we desired however that the Collector would take every opportunity to extend the lease to the full period of ten years on terms calculated to restore the villages to their former state of prosperity.

96. We approve the Collector's having repaired the tanks at the expense of the Circar in the last Fusly; and should repairs of any extent be hereafter required which the inhabitants did not possess the means of executing, we stated that we would recommend to Government that they might be executed at its expense subject to such conditions as might be deemed equitable.

97. We were well pleased to find that in most cases the villages rented had been taken by the head inhabitants.

98. Under the explanation furnished by the Collector, it did not appear necessary to agitate further at present the question of an increase of the share of the produce received by the cultivators. We hoped that the terms of the rent were such as would enable the Renters to receive that share in full, with a recompense for the trouble and risk of taking the Circar share in kind to be paid for in money.

99. It was satisfactory to us to observe that Mr. Spottiswoode had been able to reduce the charges of management, and we added that we should be glad to hear that he had succeeded in renting the villages under Aumanie.

100. The Collector furnished detailed Statements of the rent of each village in each estate with an abstract of the whole and compared the rent with the permanent Settlement. He had not however explained what was the basis of his Settlement; whether the accounts of the average collections for a given period, or the accounts of gross produce, nor had he compared the Settlement he had made with the collections from each village while they were under Aumanie management. This information and the further explanations required we desired the Collector to supply in reporting on the Settlement of the Chicacole Havelly for Fusly 1225.

101. In his letter of the 4th January last, the Collector furnished in part information on the collections in former periods which enabled us to make the following comparison of the Settlement of Fusly 1224 with the collections under Aumanie, but the Collector did not explain whether

From Mr. Spottiswoode, in Cons., 16th January 1815.

the value of the paddy in store was included in the collections of Fuslies 1222 and 1223, or whether the value of the Aumanie villages at the foot of the Statement was included in the Jummah.

Names of the Estates.	Rent.			Collections.			Collections.			Rent.					
	Fusly 1224.			Fusly 1222.			Fusly 1223.			Less than Fusly 1222.			Less than Fusly 1223.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Jalmore															
Value of grain	33,547	4	6	36,626	5	7	34,623	9	3						
Total				3,341	4	11	8,063	5	2						
Nazary Catacum															
Value of grain	8,427	0	0	8,533	13	6	7,707	6	5	6,420	5	8	9,139	9	11
Total				244	7	10	3,291	2	0						
Gaurah															
Value of grain	9,697	1	8	10,132	9	7	6,749	13	3	351	5	0	42,571	8	5
Total				593	15	3	3,051	14	4						
Womaravilly															
Value of grain	7,213	4	0	7,182	10	1	4,719	12	11	1,029	7	2	104	9	11
Total				521	12	11	1,468	0	0						
Wandadah															
Bhyree															
Value of grain	24,389	11	6	21,597	13	2	16,790	5	0	491	3	0	more	1,025	7
Total				18,933	4	7	24,112	4	6	2,782	14	4	more	7,590	6
							2,327	3	10						
							6,148	11	3						
Poorshottapoor															
Value of grain	14,715	2	0	17,304	3	7	16,761	15	8	7,506	3	9	3,401	8	1
Total				3,508	12	0	6,044	14	9						
Doosay															
Value of grain	13,203	9	7	11,941	6	11	9,172	5	9	6,097	13	7	8,091	12	5
Total							817	12	0						
							12,759	2	11				more	2,225	14
										444	6	8	more		0

102. With reference to the circumstances stated in Mr. Spottiswoode's letters of the 18th May 1811 and 4th January last regarding the extensive Manniams held by Carnums and others in the Chicacole Estates, as he had every reason to suppose, under no titles, or titles that were invalid. We granted to the Collector our authority as prescribed in Section 10, Regulation XXXI, A. D. 1802, to institute suits for the recovery of all unauthorized alienations of Revenue or land in villages composing the estates of the Havelly of Chicacole, and we gave this authority to the Collector in a formal writing, under the signature of our Secretary, for the purpose of being produced in Court, and desired and required him to proceed in the manner pointed out in Regulation XXXI, A. D. 1802, to recover the rights, lands and Revenues held in the villages aforesaid by persons not having any legal claim thereto.

From Mr. Spottiswoode, 17th June, in Cons., 3rd July 1815.

103. The reply of the Collector to our Proceedings here recited has been received, and will be taken into consideration at an early period, after the close of the present despatch.

VIZAGAPATAM.

Proceedings of the Board, in Cons., 17th April 1815.
In Cons., 24th November 1814.
In Cons., 19th January 1815.

104. At our Meeting of the 17th of April last, we proceeded to the consideration of two letters from the Collector in Vizagapatam under date the 12th November 1814 and 9th January last.

105. In the former of these letters, the Collector entered into a detail account of the several claims on the Zemindar of Vizianagram, amounting altogether to the gross sum of Rupees 13,43,191-15-6, thirteen lacs, forty-three thousand, one hundred and ninety-one Rupees, fifteen annas and six pice.

Vide Statement No. 1, in Cons., 24th November 1814.

106. The above sum we presumed formed the total actual gross amount of all the demands brought forward against the Zemindar, though in the 11th para. of his Report the Collector spoke of a "number of unadjusted balances which were to be the subject of a future Report."

107. The debt already above stated the Collector proposed to diminish very considerably by a new adjustment of the accounts of the various creditors, by striking off all usurious interest, and allowing credit only for such sums as might have been *bona fide* paid, with simple interest at 12 per cent. to the day of making up the accounts, which he reckoned the 17th June 1814.

108. With a view to exemplify the operation which he proposed to adopt, the Collector submitted a Statement exhibiting two accounts current of each of the first six claims on the list, the one shewing the several debits and credits by which the amount claimed by each party was produced, and the other those debits and credits only which the Collector considered to be legal and fair, omitting all such as he conceived to be of a contrary description, whereby of course a very different result was produced, and the balances appearing due to each was greatly reduced, in proportions varying from about 18 to about 64 per cent.

109. As far as we could judge of the Collector's Proceedings from the accounts transmitted without having reference to any of the vouchers connected with them, the only reductions proposed in the amount of the claims appeared to arise from the striking off usurious interest, the principal of every item of debt being admitted with legal interest; we had no hesitation in expressing our conviction of the justice and equity of the Settlement proposed by the Collector, but we thought it necessary here to repeat what we have already stated in our letter to the Collector of the 21st November last, viz., that while the assumption of the management of the Zemindar's affairs, was "meant exclusively for his benefit, so it must be considered entirely or his responsibility." Conformably to this declaration we deemed it necessary that the Collector should distinctly understand that our approbation could not be considered in any respect as conveying a legal sanction to any act which he might perform on the part of the Zemindar. We merely gave our advice and opinion excepting upon points in which the Sirkar was directly concerned. In all other matters in which the interests of the Zemindar only were concerned, the acts which were necessary to be done, must we observed, be done with the concurrence and in the name of the Zemindar, of whom the Collector was to be considered in no other light than as the constituted Agent or Manager. In the performance of these acts, neither the Government, nor its officers were to be considered as parties.

110. Subject to this explanation we again expressed our approbation of the principle which appeared to have been observed in the adjustment of the amount of the six first claims, but we remarked for the information of the Collector that Regulation XXXIV, A. D. 1802, appeared rather a declaratory than a penal Regulation, the only provisions of a penal nature being those contained in Sections 6 and 7 which meant merely to declare that no higher rate of interest than 12 per cent should be recoverable in Courts of Judicature, or be admitted by them in the adjustment of debts which might be the subject of legal suits; under this view of the subject, we presumed that the Courts would refuse to take cognizance of past transactions *already closed*, investigation of which might be demanded merely on the plea of alleged usury, and consequently the idea of calling upon the creditors Nos. 28, 29 and 30 to refund their usurious receipts as suggested in para. 32 of the Collector's letter appeared to us to be objectionable. In these cases, it appeared to us that nothing further should be attempted beyond withholding the balance claimed to be due and leaving the parties (if they should deem fit) to prosecute their claims in Court.

111. Regarding the general subject of the deductions proposed to be made from the claims of the creditors, we could not take upon ourselves to give a decided opinion as to how far the method said to have been adopted by the creditors of obtaining separate *Sunnuds* for the surplus interest might avail them in a Court of Justice, but presuming that the accounts and information before the Collector afforded proof of usurious interest having been charged to the extent alleged; we had little doubt that the creditors would prefer a settlement of their demands by the Collector upon a principle he had explained, to the hazard of prosecuting those claims in the Zillah Court.

112. With regard to the amount due to M. Vencatah Gundarow independently of the claim to indulgence which the liberality and generosity of that creditor's conduct appeared to have established, we observed that should the *raznamahs* stipulating the instalments of his debts have been filed in the Provincial Court, process might be issued for their fulfilment which could be opposed by any other of the creditors, and it appeared therefore to be for their interest that it should be complied with, more particularly as the small annual payment of 10,000 Rupees after the first payment of 41,840 could not greatly interfere with the liquidation of their debts, and we were of opinion therefore, that his claim should be first and separately considered.

113. Upon the explanation given by the Collector of the circumstances under which he discharged the debt due to Chinum Jaggapah of Rupees (12,000) twelve thousand with interest, in order to prevent the sale of the Zemindar's jewels, we sanctioned that measure, but it seemed to us proper that the jewels should not be restored until the amount paid to the late mortgagee should have been replaced by collections from the country over and above what might be applied to the discharge of the other Sirkar demands.

114. The Collector next proposed to class 10 of the private debts amounting altogether to 3,03,575, and particularly noticed in paras. 26 to 31, and 34 and 35 of his letter for priority of payment for reasons which he therein explained.

115. The chief grounds of this recommendation was the alleged extremity to which the Zemindar was reduced at the time the loans were made, and the assignment for their liquidation of certain portions of the Zemindary. Upon this proposition we remarked that if such assignments still existed and were considered valid, each creditor holding them appeared entitled to payment of his debt from the surplus Revenue of the portion of the country assigned to him; if on the other hand they should have waived their claim to the several assignments in favor of the general fund, with a view to establish a claim to priority of payment, it would, we observed be for the Collector to make such an agreement for the purpose as he was able with the other creditors.

116. In ordinary debt trusts, it was we remarked certain that such nice distinctions of claim were not observed, and although on this occasion we did not wish to interfere to set aside any arrangement which might have been acceded to by all parties, yet in case it should still be unadjusted, we thought it proper to declare our opinion that after providing for the liquidation of the claim of Goonda Row, the replacing the funds taken from the Seemachellum Pagoda, and the arrears due to discharged servants, all the other claims should be put upon an equal footing and paid by proportionate dividends as funds might accumulate applicable to the purpose.

117. Such debts as were avowedly contracted by anticipation of rent, or rather advances of their rent by Renters must, we remarked of course be cancelled as their rent became due, provided always that the realization of the Sirkar Revenue were not thereby impeded, for though there was no Regulation expressly prohibiting advances of rent, it was, we remarked provided that payments of rent or Revenue by anticipation should not be acknowledged as a bar to the collection of the public Revenue in the event of the assumption of land by Government for arrears, it was therefore we conceived upon the risk of the Renters that such advances were made.

118. The debt from the Zemindar to the Seemachellum Pagoda appeared to have arisen from one of those shameless acts of authority to which the Native Chiefs are sometimes driven by their dil-

tresses, it did not however appear to be very considerable, and we trusted that the creditors at large would consent to an arrangement for its early adjustment; this however we observed was one of those points respecting which we did not consider it to be within our province to interfere.

119. With regard to the payment of discharged servants, we authorized the Collector to issue the sum proposed to those whose claims were more immediately pressing from the circumstances of their being actually out of employ and under the necessity of departing to distant places.

120. Considering the very high interest hitherto drawn and the increased security arising from the present arrangement, we were of opinion that the claims of the several creditors would be sufficiently provided for by an allowance of six per cent. interest from the date that each claim should have been consolidated, and we approved of the Collector's endeavours to reduce the interest to that rate; at the same time we were not of opinion that

From Mr. Smith, in Cons., 25th July 1814, the tenor of the deed submitted with the Collector's letter of the 14th July 1814 invested us with arbitrary authority to reduce the amount

of the claims of any of the creditors subscribing it.

121. After having particularly described the different claims on the Zemindar, the Collector proceeded to shew the proposed means for their liquidation, for which purpose he entered into a detailed description of the resources of the Zemindary, and the periods at which the land Revenue became payable.

122. From the statement of the Collector on this subject, it appeared that all the demands on account of Fusly 1224 ceased with the month of March 1814, and that the only resources of the Zemindary land applicable to the payment of the Company's Jummah for that Fusly, subsequent to that period arose from the Moostacabool, or as the Collector translated it in anticipation of the Revenue of the next Fusly.

123. The Collector represented the outstanding balance in the Zemindary at the end of October 1814 to be Pagodas 43,168, of which he reckoned only Pagodas 20,000 or 70,000 Rupees to be recoverable between that period to the end of March, and he at the same time calculated the current Revenue realizable for the same period Rupees 3,87,305, the Moturpha collections Rupees 3,000 and receipts from Aumanis villages, 1,800, making the available assets to the end of March, inclusive of the balance of cash on the 1st October Rupees 6,695, and the value of the deposited jewels Rupees 13,548, in all Rupees 4,82,349.

124. He then shewed a probable demand for Fusly 1224, including both the current Jummah and arrears, as well as the charges exclusive of commission amounting together to Rupees 7,02,116, leaving a deficit in assets of 2,19,767.

125. This deficiency the Collector stated would be reduced by the end of May by means of the Moostacabool or anticipation to about 60,000 Rupees, which implied that the Moostacabool amounted to about Rupees 1,60,000.

126. From what the Collector had stated, it appeared to us that the Zemindar's Settlement was made like that of most of the natives according to the Hindoo year, without reference to the Fusly year, and although in the event of the resumption of the rents and the formation of a new Settlement, it would be desirable to regulate the kists in the most favorable manner in reference to the season of harvest, we were of opinion that it would not be necessary to mark any alteration if the present rents continued, and the parties were satisfied with the established period of payment, while the whole of the Revenue was paid within twelve months, it would, we remarked be in the power of the Collector to carry the Company's Jummah to account as he pleased.

127. We stated that it would be satisfactory to us if the present Renters would relinquish their rents, so that a settlement of the country more advantageous to the affairs of the Zemindar might take place. It was we thought possible that some of the Renters who were relatives or friends of the Zemindar might accede to such a proposition in order more speedily to relieve the Zemindar from his embarrassments or others accede to it in the hope of a more early liquidation of their debt, but it was also we remarked impossible for us to sanction any compulsory measures for bringing about such an arrangement. In cases where the existing engagements might not be punctually fulfilled, the Collector we remarked would of course avail himself of the opportunities which would be thus afforded of annulling them.

128. With regard to the case submitted in the Collector's letter under date the 9th January last, we observed that Sections 18, 19 and 20, Regulation XXVI of 1802 enumerated the several descriptions of persons who were declared incompetent to purchase lands at public sale, amongst whom were "Europeans and descendants of Europeans," and in like manner Sections 60, 61 and 62, Regulation II of 1803 enumerated the descriptions of persons (amongst whom also "Europeans" and "descendants of Europeans" were included) to whom lands should not be granted in farm, and whose security for Proprietors, Renters or Farmers of land should not be accepted. The same principle we remarked was enforced in Section 41, Regulation I of 1803 which prescribed that "the Board of Revenue should not farm lands" (implying that they should not allow lands to be farmed) "to Europeans or descendants of Europeans directly or indirectly without the authority of Government."

129. It was we observed true that in Regulation XIX of 1802, no mention was expressly made of descendants of Europeans, the terms used (in Section 3) were "no Europeans of whatever nation or description shall purchase, rent," &c., whether Europeans by descent fell within these terms might, we remarked admit of a doubt, if every other part of the Regulations were silent upon the point in question; but observing the principle of the rule that one part of a Regulation is to be construed by another, so that the whole may stand, we were of opinion that the intention of the Legislature was sufficiently apparent; that it was meant to interdict the descendants of Europeans from becoming Renters, as well as from becoming purchasers of land in the interior of the country, without the authority of Government.

130. We desired the Collector to communicate our sentiments on this point to John Leonard, and if he should nevertheless decline to relinquish his rent, we stated that we would take measures to ascertain how far we might be legally justified in enforcing the surrender.

131. We were well pleased to observe that even under the present Settlement of the Zemindary, if collected in full, combined with the reduction of charges and corrections of abuses, a prospect was afforded of extricating the Zemindar from his embarrassments in the course of a few years.

From the Chief Secretary, 26th May, in Cons., 8th June 1815. 132. We soon afterwards received from Government copy of a petition against the Collector in Vizagapatam from Goday Suriapra-causah Row.

133. The Petitioner we were informed had been referred by the Right Honorable the Governor in Council to the established Courts of Justice for the redress of any grievance which he might have sustained; but if on a consideration of the case the proceedings of the Collector of Vizagapatam should not appear to us to be justifiable, we were requested to convey to him the caution which we might deem necessary to prevent a vexatious perseverance in them.

134. The Right Honorable the Governor in Council subsequently transmitted for our consideration and report, a further petition from the same person to the Provincial Court of Appeal for the Northern Division against the Collector of Vizagapatam in his capacity of Agent for the Zemindar of Vizianagram.

149. The consequence of his carrying into execution these orders was a demand by the Collector for discount, which it appeared was acceded to by all the Zemindars who had deposited money with the Collector; excepting the Zemindar of Bobilly, who remonstrated against it in strong terms in the 3 petitions which were submitted in Mr. Smith's letter of the 4th November 1814. In these petitions was mixed a complaint against the Collector for having sequestered the whole Zemindary of Bobilly, when a part therefore was sufficient to discharge the arrear due. This order we observed arose from a mistake of one of the Cutcherry Translators, and as it had been rectified, and a satisfactory explanation made to the Zemindar, we did not deem it necessary to take farther notice of it. The main subject of complaint was the demand of discount to the consideration of which we therefore confined ourselves.

150. It appeared that, between the period when the depreciation in the Rupees in question took place, and that on which the present rates of exchange were established, various sums of money including a considerable quantity of the depreciated coin were received by the Collector in deposit from the Zemindars. These sums, we remarked, were not carried to account until the present rates of exchange were settled, and the Collector it appeared then carried them to account at the new, not at the old rate of exchange, thereby making the Zemindars pay discount on money deposited previously to the discount having been finally settled. This we observed was evidently not the intention either of the Board or of the Government. It would, we conceived, in part operate to make the present arrangement an *ex post facto* rule, and as the money thus deposited by the Zemindars must have been collected by them at the old rate, and was deposited merely pending the final decision of the question, it did not seem to us to be proper that a retrospect should be given to the orders of Government as respects them only.

151. We were satisfied that it was not the intention of Government in remedying a public evil to occasion a private one, and were of opinion that it was owing to an ignorance of the extent to which these foreign Rupees had usually been received, that the instructions which led to the reference and loss referred to were issued. Had however any of the coins been required at the Presidency, a loss on recoinage or on the sale of them at Madras must have occurred. But then we observed it would have occurred to Government, by whom we conceived it most just that it now should be sustained.

152. We therefore submitted to Government the following abstract of the sums to be repaid, and we requested the sanction of Government for the amount being charged to profit and loss under the head of Batta.

To the Chief Secretary, 16th, in Diary Cons., 19th October 1815.

Abstract Statement of the various coins deposited in the Collector's Treasury by the Zemindars in the Zillah of Vizagapatam.

Names of the Zemindars.	Total amount in deposit.			Total discount at the rate of 4 & 6 percent to be repaid.		
	Rs.	As.	P.	Rs.	As.	P.
<i>Zemindary of Vizianagrum.</i>						
1. Fusly 1222	2,310	...	...	125	1	6
Fusly 1223	1,18,056	12	...	5,861	12	8
	1,20,266	12	...	5,986	14	2
2. Zemindary of Bobilly, &c.	36,467	...	...	1,847	2	9
3. Zemindary of Salloor	5,279	8	...	237	12	1
4. Proprietary of Streerampooram, &c... ..	5,546	...	...	304	15	0
	1,67,559	4	...	8,376	12	0

153. We were informed in reply that the Governor in Council sanctioned compensation to certain Zemindars in the District of Vizagapatam of the sum of Rupees 8,376-12-0 being the amount of the loss on sums of money belonging to them in deposit in the Collector's Treasury which had arisen from the late alteration in the exchange of Surat Rupees in that District and in Ganjam; it was observed however that the Collector ought to have included this sum in the statement of the loss attendant on the alteration of exchange of the Surat Rupee which he furnished to the Accountant General.

MASULIPATAM.

To the Chief Secretary to Government, in Cons., 17th April 1815.
From Mr. Secretary Hill, in Cons., 6th March 1815.

154. On the 17th of April last, we replied to a letter from the Secretary to the Government in the Revenue Department under date 24th February referring for our consideration and report a petition against the Collector of Masulipatam which has been presented to the Provincial Court for the Northern Division.

From Mr. Russell, 14th, in Cons., 21st April 1814.
To Mr. Russell, 2nd, in Cons., 2nd June 1814.
To Mr. Russell, 22nd, in Diary Cons., 25th September 1814.

(With reference to a letter from the Secretary to Government of the 16th, in Cons., 22nd September 1814.)
From Mr. Russell, 25th September, in Cons., 6th October 1814.
To Mr. Russell 6th, in Cons., 6th March 1815.

155. The correspondence noted in the margin, which had reference to the subject of this petition was submitted for the information of the Governor in Council.

156. The orders of Government under date the 22nd September 1812, while they went to hold Mr. Hawkins responsible for the ultimate deficiency of cash embezzled by certain of the public servants during his management, nevertheless, we observed authorized the present Collector to use every legal means in behalf of his predecessor for the recovery of the amount so embezzled.

157. We stated, that accordingly the orders conveyed to Mr. Russell under date the 2nd June 1814, in answer to his Report of the 14th April preceding, had for their object to facilitate the liquidation of the public demand without compromising the claim of Government upon Mr. Hawkins, but in a subsequent letter under date the 28th September 1814, Mr. Russell suggested certain difficulties in carrying our orders into effect, and upon a revision of the whole correspondence, we had been induced to think that as Mr. Hawkins was to be held responsible for the ultimate deficiency, it would not be prudent to adopt any proceeding excepting in communication with, and under authority from him, and that the Collector should be considered in no other light than an Agent acting in behalf of that gentleman.

158. Our sentiments to this effect we remarked had been recently conveyed to the Collector; in the meantime we hoped that the indulgence proposed to be shewn to Mr. Hawkins in respect to the period of payment of the balance for which he was held answerable, might receive the sanction of the Government.

To the Collector, 6th, in Cons., 6th March 1815, para. 5.

159. With respect to the petition which had been preferred by the person who styled himself "the Nabob Roostumjah Bahadar," we recommended that the Collector should be directed to make over to the Provincial Court the title deeds of the property of the late Shroff Rugganaikloo

which should appear to have been mortgaged to the Nabob together with the other assets adverted to in the correspondence, in order that they might be disposed of as that Court might decide.

160. To this arrangement Mr. Hawkins, we conceived, could have no possible ground of objection as the title deeds of the mortgaged property were obtained from the Nabob's Agent and representative Subnavees Vencatarow by the Collector under a Razinamah filed in the Court, and consequently he could have no right to dispose of them in any other manner than the Court might determine.

161. We were informed in answer that the Right Honorable the Governor in Council approved of our instructions on the subject to the present Collector. From Mr. Secretary Hill, 21st April, in Cons., 1st May 1815. Mr. Russell it was remarked, must be particularly careful not to commit his office in Mr. Hawkins' responsibility for the amount which might ultimately prove deficient, and he was expected to report that amount as soon as it was ascertained.

To Mr. Russell, 6th, in Diary Cons., 11th May 1815.

162. These orders were duly conveyed by us to the Collector.

To the Chief Secretary to Government, in Cons., 3rd April 1815.

From Mr. Russell, 12th, in Cons., 20th June 1814.

To Mr. Russell, 17th, in Cons., 17th October 1814.

From Mr. Russell, 1st, in Cons., 8th December 1814.

163. Under date the 3rd April last, we laid before the Government the correspondence noted in the margin with the Collector in the Zillah of Masulipatam, reporting the death of the Muzumdar of the Bunder Circar.

164. On the abolition of the office of Muzumdar at the period of the introduction of the permanent settlement into the Northern Circars, this person we remarked was allowed to retain two small villages named Roodraveram and Madaka for the term of his natural life, and he also enjoyed two pensions, viz., 50 Pagodas per annum in Masulipatam and 20 Pagodas per annum in Rajahmundry. Taking his collections from the two villages in question on an average of the last ten years at Rupees 378-7-0 per annum, his total annual receipts were estimated by the Collector at Pagodas 153 per annum inclusive of both pensions.

165. In consideration that the family of the deceased consisted entirely of females, and that they were represented by the Collector to be left in indigent circumstances, we were inclined to recommend their claims to the favorable consideration of the Right Honorable the Governor in Council, and accordingly we submitted that the monthly pension of 10 pagodas per mensem proposed by the Collector might be granted to the family. This we explained was in the proportion of Star Pagodas 1½ to each individual, and we proposed that in the event of casualties in the family the pension should be reduced in this proportion.

166. The collections from the two small villages held by the deceased from the date of his death to the end of the late Fusly 1223 amounting to Rupees 524 were in deposit in the Collector's Treasury, and we begged leave to support the recommendation of that officer, that he should be empowered to bestow this sum in equal proportions upon the two daughters of the deceased, to enable them to defray the expenses of their marriage. They were, we remarked, at present children, but the Government we observed were aware that among the higher castes of Hindoos the most expensive ceremonies of marriage are celebrated during the infancy of the parties, especially in the case of females.

167. The two small villages held by the deceased we stated to have been resumed.

168. Agreeably to our recommendation, the Right Honorable the Governor in Council was pleased in answer to grant a pension of ten Pagodas per month to the eight females composing the family of the late Muzumdar of the Bunder Circar, to commence from the 13th December 1813 the date of his death, and to be reduced proportionately on the death of the several pensioners. The Governor in Council also granted the collections from the two villages of the deceased which were in deposit, and amounted to five hundred and twenty four Rupees to his two daughters, a moiety to be paid to defray the marriage expenses of each of them.

To the Chief Secretary to Government, in Cons., 15th May 1815.

From Mr. Russell, 15th January, in Cons., 13th February 1815.

From Mr. T. Oakes, 6th, in Cons., 15th May 1815.

169. On the 15th of May last we forwarded for the information of the Right Honorable the Governor in Council the letters from the Collectors of Masulipatam and Guntoor noted in the margin, reporting the extent of the loss sustained by the inhabitants of their respective Districts from the incursions of the Nizam's subjects.

170. To the inhabitants of the village of Mahamepauloo in the Guntoor District, one entire shist amounting to Pagodas 507-35-8 was remitted under orders from Government of the 12th January 1813 in consideration of their losses, but as this remission was granted under the belief that no compensation would be obtained from the Government of Hyderabad in behalf of the inhabitants for their losses and sufferings, we begged leave to submit, according to the recommendation of Mr. Oakes, that, after deducting the amount so remitted, they should be allowed to participate with the villagers of Vellempilly in the above District, and with the inhabitants of Tiroor in the District of Masulipatam, in the amount of such compensation as the favorable interposition of Government with His Highness the Nizam might have procured for them.

171. The detailed statement of the loss sustained by the inhabitants of Mahamepauloo, which was furnished with Mr. Oakes' letter of the 23rd March 1812 was transmitted by us to Government, and should the Right Honorable the Governor in Council admit their claim to participate in the compensation obtained from His Highness the Nizam, we proposed to give the necessary directions to Mr. Oakes for deducting Pagodas 507-35-8 on account of the above remission previously to determining the shares of distribution.

172. We were informed in answer that the Right Honorable the Governor in Council concurred in our opinion that the inhabitants of the village of Mahamepauloo in the Guntoor District should be allowed to participate in the compensation obtained from His Highness the Nizam for the predatory incursions of his subjects, after deducting from the amount of their losses the Revenue which the Government remitted to them on that account.

173. As connected with this subject, we begged leave in a subsequent address to the Government, to refer to the letter and enclosure from the Collector in Masulipatam submitted with our address of 15th May last. The sum stated by Mr. Russell, particulars of which were furnished, amounted to Rupees 85,767-4-0. The claims of the inhabitants of the Masulipatam Zillah were strongly urged by the Collector as a very moderate value of the cattle carried off, and we accordingly begged leave to suggest that the Resident at Hyderabad should be instructed to remit to the Collector of Masulipatam the total amount reserved for the proposed compensation being A. Rupees 50,000 which might then be distributed between the Collectors of Masulipatam and Guntoor in proportion to the amount of their respective claims, which according to the statements

	Rs.	A.	P.
given in by them would entitle the former to ...	43,126	4	0
the latter to ...	6,873	12	0
In all ...	50,000	0	0

GUNTTOOR.

The claims on account of this District were ... 13,669 12 0

MASULIPATAM.

The claims on account of this District were ... 85,767 4 0
 Total compensation applied for Rupees... 99,437 0 0

174. We were informed in reply that the Resident at Hyderabad had been requested to remit to the Collector of Masulipatam the compensation for damages obtained from the Nizam's Government, and that the Governor in Council sanctioned the proposed distribution of it.

175. On the 12th October last, we addressed the Government in answer to a letter from the Chief Secretary under date the 11th of the preceding month, transmitting a correspondence between the Collector in the Zillah of Masulipatam, and the British Resident at Hyderabad, from which it appeared that the money alluded to in Mr. Secretary Hill's letter of the 27th September 1814 was not obtained from His Highness the Nizam on account of the ravages committed by his subjects in these territories during the years 1812 and 1813; but exclusively from one of his tributaries named Ashvarow, on account of the depredations committed by his followers in the Masulipatam District only.

176. Under these circumstances, we recommended that the sum in question being 50,000 Hyderabad, not Arcot Rupees should be paid to the Collector in Masulipatam, to whom instructions would be issued by us for its distribution among the sufferers. The inhabitants of Palnaud, although equally entitled to some compensation, did not appear to us to possess any claim to participation in the money recovered from Ashvarow.

177. To this letter we have not yet received any reply and we regret to add that the communication which have since been made to us by the Collector in Masulipatam, shew that the immediate payment of the money in question is not to be expected.

To the Chief Secretary to Government, in Cons., 31st July 1815.
 From Mr. Russell, 29th May, in Cons., 5th June 1815.
 To Mr. Russell, 5th, in Cons., 5th June 1815.
 From Mr. Russell, 5th, in Cons., 13th July 1815.

178. On the 31st July last, we submitted for the information of the Right Honorable the Governor in Council the correspondence with the Collector in the Zillah of Masulipatam noted in the margin, relative to the demise of the Zemindars of the estates of Padanah at Bewadah.

179. The estate of Padanah, we observed, was purchased at auction by the late Zemindar Nageshwara Naidoo, and had been bequeathed by him to his two widows, together with allowance of 100 Pagodas per month, which was formerly assigned to him out of the Revenues of the Daveracotah Zemindary of which he had once been a proprietor.

180. With the respective pretensions of the sons and widows of Nageshwara Naidoo to Padanah estate, the Government and its officers in the Revenue Department, we remark

had no concern; on this point it had been considered by us to be sufficient to direct the Collector to look to the parties in possession for the due discharge of the public demands; but the continuance or otherwise of the pecuniary allowance abovementioned appeared to us to involve a question for the consideration of the Governor in Council.

181. It appeared that in the year 1798, Nageshwara Naidoo was dispossessed of the Zemindary of Daveracotah in consequence of failure to fulfil his public engagements and general misconduct, and that the Zemindary was conferred upon his son the present Zemindar Ankana Naidoo. It was at the same time determined that a pecuniary allowance should be granted for the support of the dispossessed Zemindar out of the Revenues of the Zemindary.

182. Upon the subject of this allowance, all that we found on record was a letter from the then Collector Mr. Oakes, dated the 16th May 1798, wherein he offered it as his opinion that 100 Pagodas per month would be a suitable maintenance for Nageshwara Naidoo, and a Minute of the Board of Revenue bearing date the 9th July 1798, wherein they resolved to recommend that this allowance should be granted and paid by the new Zemindar to the Collector for the use of the grantee.

183. In the reply of Government bearing date the 28th July 1798, no mention was remarked was made specifically of the proposed pension, the Minute of the Board relative to various matters, the Government in reply merely expressed their general concurrence in the remarks of the Board, and desired that the orders which the Board proposed might be issued. Under this general authority, the pension we observed was granted and had been since regularly paid.

184. Although the correspondence was silent on the subject of the pension devolving either wholly or in part to the family of the grantee, we were of opinion that it would neither be just nor consistent with the general usage in similar cases that the immediate dependents of the grantee should be deprived at his death of all benefit from the allowance; such a proceeding would we thought, be peculiarly hard in the present case, where the grantee was dispossessed of a valuable Zemindary, the permanent Jummah of which was not less than 29,340 Pagodas.

185. We therefore recommended that the present Zemindar of Daveracotah should be called upon by the Collector, under the authority of Government, to continue the allowance of 10 Pagodas per month for the benefit of the immediate dependents of his deceased father, the share of each to be settled in communication with the Collector, and to be understood to cease on his or her demise, and if the Zemindar should decline to comply with this demand, we were of opinion that the Collector should be authorized and instructed to assist the parties in the establishment of their claims before a Court of Justice.

186. Upon that part of the enclosed correspondence which related to the Zemindary of Bezwadah, we stated that we had only to report that we proposed, with the permission of Government, to exercise our superintendence as Court of Wards over this Zemindary, and the dependent estate of Cukdindy which we observed had devolved on a minor son of the late Zemindar.

187. The instructions which were issued to the Collector on the case of the Zemindary of Noozced, (of which a copy was enclosed in a letter to the Government under date the 16th March would, we thought apply in all respects to the case of the Zemindary of Bezwadah.

188. We were informed in reply that the Right Honorable the Governor in Council approved of the measures proposed by us with a view of obtaining the continuance of the pension of one hundred Pagodas per mensem allowed under the orders of Government by the Zemindar of Daveracotah for the support of his father the former Zemindar, and now required for the support of his father's dependents.

189. The Governor in Council also approved of our intention of exercising the control of the Court of Wards over the Zemindary of Bezwadah and the dependent estate of Culdindy.

190. In a letter to the Government under date the 16th ultimo, we solicited their attention to the following circumstances relating to the payment of some of the few Masulipatam Treasury Certificates which at present remain unpaid.

To the Chief Secretary to Government, in Cons., 16th November 1815.

191. It would, we presumed be in the recollection of Government that the origin of these certificates which were issued in the year 1793 during the government of Lord Hobart, was the existence of large debts owed by the family of Hussain Ally Khan (the person to whom the four Circars, immediately on their cession to the Company were rented out) after his decease, and also of a large balance of his pension remaining unpaid. When this came to be paid, authority was given to the Chief and Council at Masulipatam to issue transferrable Treasury Certificates in the names of the creditors to the amount of the money due to them by Hussain Ally Khan's family which was less than the arrears of the pension. Five thousand Pagodas (5,000) were to be issued monthly until the payment of the arrears was completed, and each of the creditors, or the person to whom any one of them might have transferred his certificates was entitled to receive monthly a sum bearing the same proportion to his whole demand, as the 5,000 Pagodas bore to the whole aggregate of the debts. Payment was made accordingly to those who presented their certificates, and we presumed that the payment of the part received by the creditor monthly was notified and his receipt taken when the instalment was not demanded, it was, we observed kept in deposit.

192. Five of these certificates remained unpaid till the month of September last. A little previous to that period a person named Daversoo Lingiah brought forward his claim to receive payment of them. Three certificates he produced. The remaining two he did not produce on account, for he stated in his petition presented to the Collector in Masulipatam, that in consequence of a dispute between him and the sons of Hussain Ally Khan, whose creditor he was, respecting the bonds given to him by them, according to which the certificates were made out, they were not presented for payment till the year 1803. That interest upon them was claimed; that several references were made regarding their payment to the Board of Revenue, and from the Board to the Collector, and no definitive answer obtained. In transmitting this petition for our consideration, Mr. Russell reported that the facts above stated were true. We in consequence directed the Collector to pay the principal amount of the 3 bonds which D. Lingiah produced; and finding that their non-payment after they were presented in 1803 could not be attributed to the party who held them, but that he had done all that was requisite to entitle himself to receive their amount, we further considered it just that some rate of interest from this period to that of their payment should be allowed. In order that the rate should be determined to the satisfaction of Lingiah and with justice towards Government, we directed that it should be settled by two referees, one to be appointed by the Collector and one by D. Lingiah. The rate of interest so determined upon was 8 (eight) per cent per annum; which appears to us to be a fair and moderate amount, and we accordingly proposed to direct the Collector to pay it. For the two remaining certificates which D. Lingiah had not produced, no payment we observed had been intended at present to be made.

193. The Governor in Council in reply approved of the rate of interest on the certificates, and authorized the Collector to pay it. We were also desired to report the amount of the three certificates and the amount of the interest on them which was due which shall be done, so soon as the Collector shall have furnished the necessary information.

From Mr. Secretary Hill, dated 1st, in Cons., 11th December 1815.

GUNTOOR.

Proceedings of the Board, in Cons., 30th November 1815.
To Mr. T. A. Oakes, 13th, in Cons., 28th August 1815.
From Mr. T. A. Oakes, 28th, in Cons., 28th August 1815.
From Mr. T. A. Oakes, 15th October, in Cons., 6th November 1815.

194. At our meeting of the 30th ultimo, we proceeded to the consideration of the letters noted in the margin from Mr. Oakes the Collector in Gunttoor, on the subject of the Settlement effected in the Palnaud District.

195. The Settlement of Palnaud having been made *Gramwar* not *Ryotwar*, that is, with the head inhabitants of each village conjointly, not with each Ryot individually, we deemed it necessary to explain why, in conformity to the wishes of the Honorable Court of Directors, for the general introduction of the Ryotwar system, that system of rent had not been introduced into Palnaud.

196. The last para. of our proceedings of the 21st March 1814 transmitted to Government on that day was accompanied by the instructions dated the 10th of the same month that had been issued to Mr. Oakes, for the re-establishment in Palnaud of annual Ryotwar Settlements. These instructions we observed were approved by Government in their orders of the 22nd April following, and we were required to report upon the "mode of collecting the Land Revenue in Palnaud by which the village triennial lease was to be succeeded."

197. Mr. Oakes furnished the information required of him in the instructions alluded to on the 30th September 1814, but the orders of Government of the 3rd September 1813 we remarked, had been previously received in which it was observed as follows:—"The Governor in Council is inclined to hope that an adherence to the principles above stated will bring the decennial village lease Settlement very near in substance to the system which is in the contemplation of the Court of Directors. In this hope which rests mainly on the general spirit of the Honorable Court's present orders, the Governor in Council is confirmed by adverting to the particular terms in which the Honorable Court express themselves when they direct that village rents upon any other principle than that of the system which they denominate Ryotwar shall be declared terminable, leaving it plainly to be inferred, as the understanding of the Honorable Court that village rents admit of being formed upon the same principle as that of the Ryotwar system, and again when they intimate their approbation of the principle of a certain modification of the village lease embraced in the principle above prescribed for your guidance with respect to the manner of completing the formation of that lease."

"For the same reasons which have induced the Governor in Council to authorize you to extend the Village Settlement throughout the districts into which that Settlement has already been generally introduced, and also for the additional reason that the teerwas have never been established on the villages of different Zemindaries which have reverted to Government, His Excellency in Council grants you similar authority with regard to those villages."

198. And again in para. 23 it was ordered under the explanation given by us, that if the Ryotwar system could be reverted to in Palnaud, that the system should be extended to that province.

199. Mr. Oakes in his letter of the 30th September 1814, distinctly informed us of what indeed we had long had great reason to believe, that no survey, no field assessment had ever been made in Palnaud, the utmost that had been accomplished was an aggregate rent with each Ryot for all his land under cultivation.

In Cons., 6th October 1814.

200. Mr. Oakes observed, para. 5:—"I shall avoid alluding to the management either of Mr. Anchanah means estimate. "Scott or Mr. Mainwaring, as the information you called for has reference alone to the survey assessment introduced by Mr. Crawford; "it becomes necessary that I should here call to your recollection the difficulties which opposed "that gentleman's introduction of this system, as I have too much reason to expect that I shall "have in many instances similar difficulties to encounter, my fears that this will be the case "originate from a knowledge I possess of it being a prevailing wish with the greater number "of inhabitants to revert to the old Anmanie system of collecting on Anchanah, as they are now "fully sensible of the good faith of our Government, they rest assured that no unfair advantage "will be taken while they anticipate on a reversion to the former system, undue profit from the "unfair practices incident to that mode of management."

201. And in para. 6 Mr. Oakes observed:—"I shall now proceed to shew the principles on "which Mr. Crawford made his survey assessment, having measured the cultivated lands he fixed "with reference to the Anchanah* accounts, the assessment of the en- "tire village and determined on this principle the sist† that should be "collected on each Cutchellah,‡ Mr. Crawford then prepared a number "of puttahs, and summoned the ryots for the purpose of receiving "their muchilkas, the objections the inhabitants urged to the system; "this gentleman then considered too forcible to be resisted, they pointed out the impossibility of "their placing any dependence on the productive powers of the soil, while they declared them- "selves totally incompetent to judge of the propriety of the classification of their lands, having no "accounts to refer to for this information, as the former Settlement had no reference, either to "the extent or produce of each field, but only in regard to the entire lands of each ryot. The "inhabitants seeing the anxiety of Mr. Crawford to introduce this new system of Revenue, and "fearing that coercive measures might at length be resorted to, in many instances quitted their "villages, and crossed into the territories of the Nizam."

"Thus situated Mr. Crawford was compelled to consolidate the lands of each ryot into one "assessment on the average produce of Fuslies 1213 and 1214, fixing "the value on the Government share at the price of the preceding "year, so that in fact no material alteration had been effected, when Mr. Smith in Fusly 1215 took "charge of the District. I learn from this gentleman's Report that "he became acquainted through his Aumeens with the ryots enjoying "a greater share than 50 per cent. of the gross produce, and that in con- "sequence he directed the Amildars of the different purgunnahs to "proceed to the several villages under their respective authority to obtain by mild measures the "consent of the inhabitants to an increase on the last year's assessment. I am able to collect from "the same letter that the revenues were in consequence increased from 12½ to 100 per cent. in some "villages, with the consent of the inhabitants, as Mr. Smith has not mentioned the mode he pur- "sued to ascertain the propriety of this increase, I am under the necessity of passing over this "part of his management in silence; in Fusly 1216 it appears that he directed the Curnams to "fix on each man's field the sists of the preceding year to which the inhabitants made no objec- "tions, so that a simple order in this Fusly you will observe had greater weight than the repeat- "ed efforts of Mr. Crawford who failed in his endeavours to fix a tax on a given quantity of "land."

202. We thought it more than probable from the readiness with which Mr. Smith's sup- posed field assessment was agreed to, that it was no more than a division of the total rent of the village on a nominal list of fields. We stated that we had reason to believe this mode of Ryotwar was resorted to, when difficulties occurred in other districts besides Palnaud.

203. We begged leave also to refer to the 10th, 11th, 12th, 13th and part of the 14th paras. of Mr. Oakes' letter for the plan of field assessment he proposed to substitute for that ordered, but

never executed by his predecessors. The 14th para. we remarked concluded with the following observations:—

"To fix a tax on the fields of the * Mangany cultivators, is totally impracticable for, as the "rearing of the crop depends entirely on the rain: a field containing "only two Cutchellahs of land, in a favourable season might yield a "crop valued at 600 Pagodas, while in the following year the ryot would possibly not only lose "the whole crop, but also the value of the seed he had sown; this cir- "cumstance shows how improvident it would be so to lessen the demand "as to enable the ryot to pay a fixed tax, for if the demand is high in "an unfavorable season, the inhabitants cannot discharge it; and "if it is low in a good season, the loss to Government is immense; I must "therefore beg of you not to interfere with the usual custom relative to the Mangany lands, as I "know that a certain loss must be the consequence. Look only at Mr. Jarrett's Settlements for a "confirmation of what I now assert, he fixed a tax on each Cutchellah of land, and collected com- "paratively nothing; Government is alone able to bear the heavy loss that must ensue in a bad "season, and Government should therefore in a favourable one, enjoy the entire benefit. I have "to request your early reply to this letter, as I must not delay any longer going to Palnaud."

* Wet or Rice land.
NOTE by the Board.
We stated that if there were any truth in this reasoning, it applied to all the Rice lands east of the ghats.

204. The difficulty of establishing a just or rather an adequate field assessment on wet lands had often been stated to Government, and would we remarked be found in the Report of the Committee assembled at Tanjore, dated 27th February 1807, and in Mr. Hodgson's Report in Tinnevely, dated 24th September 1807.

205. In reply to Mr. Oakes' reference just referred to, we issued instructions under date the 17th October 1814, in which we stated that we were always aware that our intentions with respect to the survey of Palnaud and the fixing a money assessment on each field had been very imperfectly carried into execution. The Ryotwar plan of assessment it was evident had not been introduced in the manner considered to be desirable, nor on any fixed principle. It further appeared that no field assessment had been fixed, and that difficulties opposed the measure, and as we were not prepared to recommend to Government that a new survey and new assessment on the principle explained by Mr. Oakes should be attempted, we considered that it would be desirable that the Settlement of Palnaud for Fusly 1224 should be an annual Settlement in order that time might be afforded to consider what plan of Settlement it would be most expedient to adopt, Mr. Oakes was therefore directed to proceed to Palnaud and take measures for concluding a Village Settlement of the Punjab or dry lands for Fusly 1224 with reference to the actual cultivation and to the means of the cultivators.

206. Further information was required as detailed in our letter above mentioned, and in the 8th para. the Collector was desired to ascertain and report what were the sentiments of the cultivators generally on each of these modes of paying the Circar dues.

207. In a letter dated 29th November 1814, Mr. Oakes we observed, reported on the state of the season for Fusly 1224 and added, "Having taken the sense of the inhabitants of those villages through "which I have passed on the several modes of management proposed in your Secretary's letter "under date the 17th ultimo, I am inclined to think that at present they give the preference to "the renting system, for which reason, and as I had in Fusly 1221 so much difficulty in inducing "the ryots to accede to my wishes, I should wish to conclude a rent for such number of years "as you may deem proper, I beg however to suggest that the lease be not extended beyond seven "years. As a considerable time will be taken up in continual references, I should be highly "gratified did you feel sufficient confidence in me to direct that I should either form an annual

"settlement, or rent out Palnaud to the head inhabitants of each village for a certain number of years, as might appear to me to be best calculated to secure the revenue and satisfy the inhabitants."

"From the number of tanks which have this year been broken by the heavy fall of rain at the commencement of the season, and from the knowledge the inhabitants have of the precarious nature of the Mangany or Rice cultivation, I am persuaded that they will one and all object to rent the wet lands, and I am decidedly of opinion that the whole of the paddy lands should be kept under Aumanie; if I then rent the Meitah lands a great proportion of my attention can be bestowed on adopting measures for increasing the rice cultivation."

"If you are pleased to leave to my determination the Settlement to be formed, I can assure you that I will be very assiduous in effecting the wishes you have expressed to me in your several letters relative to the Palnaud District."

208. I reply to this reference which considering the advanced state of the season admitted of little or no delay, we informed Mr. Oakes in a letter dated 8th December 1814, that "as the Board had great confidence in his zeal and were satisfied under the explanation and discussion which had occurred on his former lease settlement, that the settlement he would make would not exceed the ability of the cultivators to pay, the Board authorized him during his tour to conclude either a Village Settlement for a period of not less than seven years or an annual settlement."

"Considering the local situation of Palnaud, the small amount of its revenue and the general poverty of the cultivators," the Board added "that they were desirous that the effects of a moderate assessment should have a fair trial in Palnaud and they desired in consequence that the rent might be so fixed as to afford a moderate profit to the Renters one year with another."

209. On a revision of the proceedings thus recapitulated we discovered that the Governor in Council should have been earlier informed of the deviation which had occurred in the settlement of Palnaud from the orders issued by us; yet when the particular circumstances detailed in our proceedings, were referred to, we trusted it would be found that we had endeavoured to revert to the Ryotwar system, but were prevented by the absence of all fixed principles in the former nominal Ryotwar Settlement of Palnaud. This we remarked formed the ground of the sanction of Government (conveyed in the 14th para. of their orders under date the 3rd September 1813) for introducing the lease settlement into such Zemindary villages as had reverted to Government, and circumstances we observed had subsequently proved that the principle applied with equal force to the District of Palnaud. We left a discretion with the Collector to adopt the system preferred by the inhabitants and they, we remarked, had preferred Village rents and as in the case of Dindigul the Honorable Court of Directors approved such a reference, we trusted no blame had been incurred by acceding to the wishes of the inhabitants.

210. In the 4th para. of Mr. Oakes' letter of the 18th August last, one of his reasons for concluding a lease settlement we remarked, was his apprehensions that Pyacarry ryots who had recently arrived and taken up their abode in Palnaud would return to their former places of residence on his attempting to make a settlement direct with them, which would to a certain extent have deprived them of the favourable terms under which they held the land from the heads of villages.

211. It had, we observed, been stated by Colonel Munro that where all the Merassidars were parties to the rent, such rents was to all intents and purposes a Ryotwar rent. If then the Cadeem inhabitants of Palnaud were all joined in the rent of their villages the settlement of Palnaud, we conceived, was now a Ryotwar lease rent. We maintained that the Pyacarries, or

cultivators by sufferance of the Merassidars or Cadeem inhabitants, were not entitled to pay direct to Government the rent of the land leased to them by the Merassidars, yet we had much reason to believe that the Ryotwar system as introduced into many Districts did exalt those to be tenants of Government who had never at any time been otherwise than tenants under the head inhabitants. Be this as it might, it could not be denied that whether the rent was a village rent with the immediate officers of Government, a village rent under a Zemindar, a Mootahdar, a Shrotriumdar or an Enamdar. On the public assessment on the land, whether a money tax, a fixed grain tax, or an established share of the produce, was collected annually by any of these persons, that in each and all these cases the cultivators one and all paid the tax *Ryotwar* or *individually* to some person authorized to receive it so far then as regarded the mere collection of the revenue; all settlements, we remarked, are indirectly Ryotwar with the ryots; but the Ryotwari meant by the Honorable Court required an annual settlement with each ryot for his actual cultivation, in order to partake of the "considerable increasing augmentation of public revenue" expected under the system by the Honorable Court, as stated in the 30th para. of the Court's letter of the 16th December 1812.

212. The Settlement with each cultivator must then we observed under this system be made annually by the Collector or his Native officers; and, as a lease settlement for seven years had been made in Palnaud for the dry lands, we admitted that it was not the full Ryotwar system meant by the Honorable Court.

213. The inferior cultivators in Palnaud under the Septennial Settlement which had been formed with the head inhabitants of each village would, we remarked, pay the tax assessed on the land where they cultivated Enams to Enamdars, where they cultivated Government land to the head inhabitants, and the head inhabitants would pay it to the Collector's Tahsildars. The true Ryotwari so far as payment of the tax was concerned, as had already been explained could do no more for the ryots than had been done under Septennial rent, but if the Governor in Council should deem it to be necessary that the rent should be still more sub-divided, and that each cultivation should be "exalted to the state of a Government ryot" it would, we observed, be necessary to direct Mr. Oakes to cause the inhabitants to sub-divide the rents as settled with the head inhabitants conjointly, and to fix the quantum of each ryot's annual rent. This we conceived could easily be done but it would, we remarked, do away the joint responsibility of all and limit the responsibility of each to his own rent. We further stated that it would deprive the head inhabitants of the advantages they were likely to derive and the Government of the security for the rent that would be obtained, by the accession of Pyacarry cultivators from the Nizam's country who could we concluded be more readily procured by the head inhabitants than by the Native officers of the Collector.

214. We were so far from considering this sub-division of the Village rent as an improvement that we were decidedly of opinion, that Collectors were incapable of fixing the proportion of the rents to be paid by each ryot with the same judgment and accuracy that it would be settled by the inhabitants themselves; and as it would be shewn that Palnaud was greatly improving under the relinquishment of the management of the villages to the head inhabitants conjointly, we trusted that Government would not annul the Septennial lease and order the present Village rent to be broken down into individual rents with Government, for the purpose only of obtaining a participation in the waste lands that might possibly be brought under cultivation during the lease. The cultivation of waste we had shewn was often necessary to meet the great fluctuation in the price of grain, so frequent in the territories subject to this Presidency and to render moderate the assessments which the zeal of the local officers or the practices of former Government had fixed on too high a scale.

See Proceedings on Pungamur, para. 50, in Cons., 27th April 1815.

"In all my former communications" observed Mr. Oakes in the 3rd para. of his letter of the 18th August "it will be seen that to the want of a population chiefly, was to be attributed the small amount of the revenue derived from this District. On my late visit to Palnaud I was made happy by observing that this primary cause, was in some measure removed by the assiduity of the Renters, who by offering the waste lands of their villages on moderate terms, to inhabitants of their countries, had succeeded in populating a number of deserted villages both in the Caurempoody and Mancherlah Purgunnahs, this circumstance added to the facility with which my collections were made though they were 19 per cent higher than had been collected in any one year since the Palnaud came last under the Company's Government, convinced me of the impolicy of disturbing a system which appeared, well calculated to restore the country to its once flourishing state."

215. We reminded the Government that in our proceedings of the 21st March 1814 we had reason to question the moderation of the Triennial lease as settled by Mr. Oakes, and that previously to submitting the settlement to Government we called on that officer for explanations and that the explanation proved satisfactory to the Board and to Government. Under the caution thus given to Mr. Oakes not to require engagements from the cultivators that would be ruinous for them to undertake; Mr. Oakes we observed, had formed the Septennial lease on the terms observable in the Statement inserted hereunder. These terms we considered highly favourable to Government and the Collector assured us they are also favourable to the Renters. We considered Mr. Oakes' zeal and discretion in the formation of this settlement to be deserving of the approbation of Government.

PALNAUD.

Years.			Gross collections including Poollary garden and Tepe Revenue.			Tax on Inams called Budega.			Grand Total.			Average.				
			S.	Ps.	F.	C.	S.	Ps.	F.	C.	S.	Ps.	F.	C.		
A. D.	...	Fusly														
1301-2	...	1211	12,131	18	32	5,799	22	49	17,910	41	1	30,152	8	28		
1302-3	...	1212	16,469	7	22	6,598	35	22	23,067	42	44					
1303-4	...	1213	16,157	20	70	8,151	28	55	23,309	4	45					
1304-5	...	1214	22,680	20	5	5,560	34	19	28,241	9	24					
1305-6	...	1215	27,958	3	16	6,475	5	21	34,433	8	37					
1306-7	...	1216	28,655	26	34	6,335	9	31	35,040	35	65					
1307-8	...	1217	27,798	35	40	6,825	2	62	34,623	39	22					
1308-9	...	1218	27,504	33	39	7,463	41	71	34,968	30	30					
1309-10	...	1219	28,926	22	34	7,468	14	72	36,394	37	26					
1310-11	...	1220	26,362	44	73	7,468	14	72	33,831	14	70					
Total ...			2,33,645	8	50	63,176	29	74	3,01,821	33	44					
TRIENNIAL LEASE.																
A.D.	1811-12	1221	34,256	16	6	8,456	5	4	42,712	21	10	44,501	36	2		
By Mr. T. Oakes	1812-13	1222	35,691	27	1	8,349	29	40	44,341	11	41					
	1813-14	1223	37,421	20	73	9,030	9	42	46,451	30	35					
Total ...			1,07,369	19	0	26,135	44	6	1,33,505	18	6					
SEPTENNIAL RENT.																
A.D.	1814-15	1224	36,158	34	53	9,514	...	15	45,672	34	68	53,895	13	24		
	1815-16	1225	37,435	11	35	9,524	...	...	46,959	11	35					
	1816-17	1226	44,741	39	45	9,536	...	...	54,277	39	45					
By Mr. T. A. Oakes	1817-18	1227	47,242	13	12	9,541	...	...	56,783	13	12					
	1818-19	1228	47,856	34	8	9,550	...	...	57,406	34	8					
	1819-20	1229	48,326	38	17	9,567	...	...	57,893	38	17					
	1820-21	1230	48,663	11	68	9,580	...	...	58,273	11	68					
Total ...			3,10,445	2	78	66,822	...	15	3,77,267	3	13					

216. A portion of the revenue of Palnaud we explained to be derived from the produce of wet land. The amount of this produce and its value are liable to such great fluctuations that the Collector warned by past experience had as already stated been unwilling to rent the wet lands of the villages and had for the present received our permission to collect in kind the Government share of the produce of these lands. During the Septennial lease Mr. Oakes we thought, might be employed in endeavouring to fix a field assessment on these wet lands on the principles which regulated the field assessment on the wet lands of the Ceded Districts and in the Carnatic. The amount of the revenue from the wet lands under Aumanie for Fusly 1225 was stated at Star Pagodas 2,780 for Fusly 1223 it amounted to Pagodas 3,729-19-72, and for Fusly 1224 to Pagodas 1,621-6-54 only, owing to the tanks having burst in that year. The Revenue from wet lands under Aumanie for Fusly 1225 was estimated at Pagodas 10,300 and for each of the remaining years of the lease, at the same time Mr. Oakes, we observed, had undertaken the repair of the tanks and wells, and we concluded he would be able to complete the repairs during this year.

217. Mr. Oakes further stated the number of ploughs to have increased in Palnaud during his management from 4,377 to 6,140 and observed "this circumstance alone may be urged to shew the moderation of any Triennial rent. If returns of the nature of that of ploughs referred to by Mr. Oakes could be relied on, there would, we remarked, be no doubt of the progressive increase within these few years of the cultivating population of Palnaud, but such returns could not we apprehended always be trusted. Independent however of this collateral evidence, the collection of the Triennial lease in full and the readiness with which the inhabitants had entered into engagements for a higher rent than even the Triennial lease must we thought, be admitted as corroborative evidence of the moderation of Mr. Oakes' settlement, and of the success with which he had fostered the increasing means of the inhabitants of Palnaud.

218. The other small branches of revenue in Palnaud did not appear to call for any observation from us.

219. With reference to the 24th para. of Mr. Oakes' letter of the 18th August last and our reply dated the 28th of the same month the sanction of Government was requested for the employment of the peons required to supply the wants of detachments and of travellers.

220. No strangers, we remarked, had been permitted to rent the villages in Palnaud. The Cowle issued by Mr. Oakes appeared unexceptionable but we explained that a form approved by us, with a few additional clauses, had been sent to him.

221. Our proceedings above recited are under the consideration of Government.

NELLORE.

Proceedings of the Board, in Cons., 8th May 1815.

From Mr. Fraser, 11th, in Cons., 19th August 1813.

To do, 9th, do 9th September 1813.

From do 27th September do

1st October do

To do 28th do 23th March 1814.

To do 13th, in Diary Cons., 16th September 1813.

With copy of circular letter dated and entered in Cons., 30th August 1813.

From Mr. Fraser, 27th December, in Cons., 3rd January 1814.

REPORT.

From Mr. Fraser, 26th April, in Cons., 16th June 1814.

To do, 18th, in Cons., 18th July do.

From do, 4th, in Cons., 8th August ..

From do 24th January do 13th February 1815, with puttah machilka.

222. At our meeting of the 5th May last we proceeded to the consideration of the correspondence noted in the margin, on the subject of the Decennial settlement of the land revenue in the Districts of Nellore and Ongole.

NOTE.—Para. 27 letter to Government, 10th, in Cons., 10th January 1803 and

Para. 45 Collector's report, 5th June, in Cons., 15th July 1807.

"The rate of division of the produce between the Circar and cultivators has been fixed agreeably as the Collector states to former custom, at the same proportions in every pargannah."

224. The dry grain produce (or metta) was generally divided in the same manner; but where it was not so divided, a fixed money rent was settled for a given extent of land for each species of dry grain sown. The Ryotwar system of taxation on the other hand professes to levy a fixed invariable land tax on each field whatever may be the nature of the produce.

225. Under the Government of the Nabobs of the Carnatic, the Districts of Nellore and

NOTE.
In the year before the cession Nellore was rented out to several Renters. Ongole to one person named Nizam Ahmed Khan.

NOTE.—In Ongole the sub-rent was by villages.

Ongole were in general respectively rented out to one person sometimes to a greater number; the rents seldom descended lower than talooks. These superior Renters sub-rented the country by sub-divisions of various extent. In many cases the sub-divided rent was a village rent to one or more head inhabitants. The Government share of the wet and dry grain produce, or the customary money payment on the dry grain produce and garden land, as established by long usage, were the rights of these Renters. In this descriptive view of the former administration of the Revenue there was we remarked no trace to be found of a Ryotwar system. No such thing as an invariable tax on the fields of each village ever existed in Nellore and Ongole prior to the Company's acquisition of the Carnatic, nor indeed, we observed, in any part of these provinces.

226. The Ryotwar system, we explained had begun to be the prevailing system in the Company's dominions only a short time anterior to the cession of the Carnatic; it was at that period we observed (July 1801) known no where except in the Salem and Baramahl provinces, acquired

NOTE.—Ryotwar was not introduced into Dindigul till the year 1799.

in 1792; in the Dindigul province acquired in the same year; in the Coimbatore province, adjoining to the Salem and Dindigul Districts, acquired in 1799; and in the Ceded Districts, acquired in 1800. The provinces above enumerated we remarked were all "dry grain countries," (an expression grown into use in the Revenue Department and implying that the greatest portion of the revenue is derived from unirrigated lands). The dues of Government on these lands were very generally levied by the former Native Governments in money in various ways, and at various rates, not however at a fixed rate per field. The dues of Government on wet produce (paddy) were generally paid in kind even in those countries.

227. The acquisition of Canara by conquest in 1799 and the transfer in 1800 to this Government of the province of Malabar where the land tax was found to be paid in money and the land divided into small estates, might, we conceived, have given additional impulse to the sentiments then prevalent in favour of a general extension of the Ryotwar system; but the land assessments in Malabar and Canara, had been since ascertained, to be much more moderate than the land assessment in other parts of our territories, and the land tenures in consequence much more valuable than those existing on this side of the peninsula.

223. Previously to the cession of the Carnatic in July 1801, of which province the Nellore and Ongole Districts formed a part, the Ryotwar system we observed, as now understood, was entirely unknown to the inhabitants of those Districts. The wet produce (or *Magani* as it is called in Nellore) was divided, as soon as thrashed, between the Government or its representative and cultivators.

* Para. 3.—Though no opposition was shown to the principles of this settlement during the formation of it, the influence of those interested in subverting it was excited to overturn the system, as the collections were in progress; the Carnums in various instances by mistaking the means of cultivation, had caused inequalities in the assessment, which obliged many, to avoid the demands of the Sircar, to abscond, as did others, who had wilfully neglected their cultivation, in the hope that a reduced revenue might cause a return to the old system. The head inhabitants, also of most of the western villages quitted the district together, without giving any previous notification to the Collector, under the avowed intention of obtaining a reduction of their rents and restoring the former mode of collection by an appeal to us. To Government 27th, in Diary Cons., 30th August 1804.

Para. 4.—The last letter above referred to will show your Lordship the general opposition of the head inhabitants to the new system of revenue established by Mr. Traversa, a system calculated to secure to the inferior ryots the produce of their industry by defusing the land tax payable on each description of land occupied, and limiting the demand to the amount of that tax; the principal reddies and others, thus deprived of the nucleus influence and profits they had enjoyed in arbitrary and undefined practice during the Mahomedan Government used every means in their power to embarrass the Collector, with the view of forcing him to abandon his projected plans of improvement; immediately after the conclusion of the settlement for Fasly 1212, they instigated the other inhabitants to neglect the cultivation of the lands they had agreed to take prevailed on many of them to quit the district, obstructed the collections and at length repaired to the Presidency in the hope their intrigues might be brought to a successful issue.

See Petition No. 221, 22nd April 1803 and No. 222.

228. The foregoing summary we conceived would serve to shew that the introduction of Ryotwar was every where an innovation* on ancient usage; that it was in fact the establishment of a new principle of land assessment and was, as might have been expected, established in as many different ways, and at as many different rates, as there were different European agents and different native agents, employed to introduce it. No regulation was first drawn out and published for the guidance of those who conducted the surveys, and changed the payment in kind to a payment in money. The frauds, the inequality, the high rate of these arbitrary assessments (arbitrary because they were in general fixed at the will of the Collectors) had been the subject of frequent representation from every District the Ceded Districts excepted, but even in the Ceded Districts it might be remarked be seen in the recent reports that the rates of assessment were stated to be unequal.

229. We did not mean to follow up these observations with a discussion of the expediency or inexpediency of the Ryotwar system, nor were we prepared to deny that the errors which had been adverted to might have been corrected. Some Collectors, we observed, supposing they could correct the errors of their predecessors proposed to undertake new surveys and new measurements, and to fix new assessments on the lands of the districts under their charge. We did not however indulge any sanguine hopes of their success, and being at that time ordered to form a Decennial Village Lease Settlement, did not deem it expedient to permit so arduous a work to be undertaken.

230. From a perusal of former reports on the revenues of Nellore to which the subject of the decennial Settlement had given rise, we stated that had the village lease rents not been completed in Nellore anterior to the receipt of the orders of the Honorable Court of Directors to report to the Ryotwar system in all practicable cases, it would have been very difficult to have carried the Court's orders into execution in Nellore, without incurring the expense and the risk of a new measurement and a new valuation of the land.

231. Whether there was any good reason to suppose that the second survey would have been better done than the first, considering that the instruments employed must in both cases have

been of the same description, was we thought, at least questionable. Independently however of the difficulty, great in itself, another we observed would have arisen, viz., whether, under the improved system of Judicature which had been established, and the consideration for private right which had flowed from this system, the Government would have felt themselves authorized to arm the Collector with the power required to fix a new at his discretion, the assessment on the land. An *Innovation* so complete and so general as a change from paying a tax in kind, on produce fluctuating greatly, to a fixed payment in money not to fluctuate, seemed to us to require the consent of both the parties concerned. Had an option been allowed when the innovation of Ryotwar was first introduced in Nellore, there was we conceived, abundant evidence to prove that it would have been rejected universally unless where chance or fraud had given an individual prize in the scheme.

232. In these days of improved consideration for private rights, we repeated that it would require much deliberation and defined rules enacted into law, before the Government could feel itself justified in establishing the Ryotwar system where it had not before existed.

233. With these preliminary observations we proceeded to the consideration of Mr. Fraser's report on the Decennial lease settlement.

234. In his report under date the 30th November 1812 upon the Revenues of Fusly 1221, the Collector, we observed, stated that the Decennial settlement was proceeding as favorably as could be expected, two-thirds of the whole District being then settled, and that he had no doubt of the whole being completed in the course of the then current season. He also stated, that the measure adopted by him, with our approbation, of establishing a six years rent from Fusly 1221 with such of the late Triennial Renters, whose leases had then expired, greatly expedited the settlement, as he intended with a little revision to convert the Sexennial into the Decennial and eventually permanent rent, so soon as he had completed those villages that were then totally unsettled for Fusly 1222.

* Note.— From the frequent reference made to those materials in the several reports it appears evident that they must originally have been much over assessed.

See para. 53 report, 10th June 1863.

Para. 5 report, 30th June 1869.

Tommatalatloppoor.
Coondavoli.
Ravoor.
Vagountapandoo.
Dootaloor.

† Note.— At that time a permanent settlement was in contemplation.

236. In a letter dated 11th August 1813, the Collector stated that Munball Kistnareddy a wealthy individual "refused either to rent or join in the rent of (his village) Padoor to cultivate under the present or any other Renter, to take land to cultivate in any other village or to take any other village to rent"; and he added, "and I am sorry to say that his conduct is by no means singular, many others of the wealthy inhabitants practising the same conduct." He also stated in the 12th para. that "this misconduct on the part of the village Renters is nearly universal, hardly any of them behaving with the least regularity, or in fact understanding, of being capable of comprehending the principles upon which they ought to transact their affairs with the under cultivators; and where there are more Renters than one in a village, their dissensions

"and altercations are so numerous and incessant, that it is impossible to attend to them." The Collector in the 13th para. of his letter further observed, "I beg leave here to inform the Board, that in many villages where I have effected the renting system and given the cowles, the Renters have in some deserted, and in more, so totally neglected their cultivation and defrauded their under-cultivators, that I have been obliged to resume the management under 'Aumanie.'"

237. We replied fully to this letter on the 9th September 1813. We observed that although the Collector had reported that considerable progress had been made in the formation of the Decennial Settlement, we were yet in ignorance with regard to the proportion which the Settlement bore to the average collections of past years. It was admitted that the rents in the years immediately preceding Fusly 1216, pressed hard upon the means of the people, and were too high to produce improvement. It was likewise uncertain to what degree the country suffered by the drought and famine of Fusly 1216, which rendered it difficult to prescribe a basis for the Decennial Rent. We at the same time desired to be informed by what average of past collections the Collector had been generally guided, in fixing the amount of the Decennial Rent, in order that we might be enabled to judge, whether the rejection of the terms offered by him to the Renters was to be attributed to their being too high, or in reality to an improper combination among the wealthy inhabitants.

238. We expressed our concern at the representation contained in the 12th para. of the Collector's letter above recited, and informed him that if the description there given of the conduct of the Renters, applied to persons not resident inhabitants of the villages they rented, it would be desirable to cancel their engagements, so soon as they neglected any of the stipulations of their muchilkas, and that it would be proper not to rent any more villages to strangers of any description.

239. On this occasion we repeated to the Collector our wish that all the Merassy or Cadeem inhabitants (or the ryots claiming the occupancy of the land) should become the Renters of their villages, and the Collector was desired to report to what extent this object had been attained, and to state how many villages had been rented to individual Renters, residents of the village, and how many to strangers, or persons not residents of the village, and how many to the Cadeem or head inhabitants, on their joint and separate responsibility.

240. In furnishing us with the means of comparing the settlement of the villages which had been already concluded, the Collector was directed also to furnish a statement showing the actual collections from each talook on account of Land Revenue from Fusly 1211 to Fusly 1221 inclusive, compared with the amount of the rent as settled by him for ten years, or for a less period.

241. The Collector in a brief reply to these instructions explained that the Decennial Rents had been fixed by him, and in general agreed to by the people on the average of our collections since assuming these Districts, and were rather under than above that average. "No actual strangers (he added) and hardly any non-residents have been admitted to the rents, although in many villages neighbouring inhabitants have been permitted to rent where the villagers positively refused to do so, and in general not only with the consent, but at the earnest desire of the villagers themselves."

242. On the 7th December 1813 we transmitted to the Collector extract from our Proceedings on the Settlement of Nellore and Ongole for Fusly 1221. With reference to the remark contained in the Collector's Report that he would recommend delaying the final settlement of certain talooks in consequence of

To Mr. Fraser, in Dy. Cons.,
10th December 1813.
In Cons., 23rd November
1813.

From Mr. Fraser, 30th November, in Cons., 28th December 1812.
Para. 11.

their being much impoverished and capable of great improvement, we suggested that the rent of these districts for the first five years should be fixed at such a rate as would enable them to recover their former prosperity, and that the rent of the latter five years should be gradually increased from the fifth year, until it reached what might be considered a fair and reasonable rent.

243. On the 11th June 1814, we received the Collector's detailed report upon the decennial Settlement concluded by him for the Nellore and Ongole Districts.

From Mr. Fraser, 25th April, in Cons., 16th June 1814.

244. In para. 48 the Collector referred to the Nabob's highest "rents" which were termed by him an "uncertain estimate." We therefore called upon him to state whether under that head a selection of the highest rents from a number of years was inserted, or whether the district was ever rented in any one year for the total of this head, viz., Star Pagodas 5,44,806-44-42. Should this be the rent of one year, he was desired to inform us for what Fusly the rent was contracted for on those terms, and what description of persons engaged for the rent. He was also directed to state whether the Salt, Sayer, and Arrack Revenue was supposed to be included, because it frequently happened that these heads of Revenue were, under the Native Governments, included in the cowlie granted for the land rent.

245. With reference to the observations contained in the 23rd para. of the Collector's Report, relative to Shrotriums some explanations were required from the Collector, and he was directed to state whether these lands were not held in Nellore as in other districts on a fixed Jummah, payable in all seasons. He was also directed to furnish a list of all the Shrotrium villages, according to a form with which he was furnished.

246. On the subject of Moturpha, the Collector had observed. "In the directions transmitted to me, I was required to enter upon the subject of the Moturpha and professional taxes, as well as to insert a draft of what I considered ought to be put into the new Regulation, concerning the Decennial Rents. The first of these subjects is so complicated, and involves so long a Retail, that I think it much better to postpone it until a future period, as it seems to me that it will be time enough to discuss the subject when it has been determined to separate the Moturpha from the Land Rents, a measure which has not yet been resolved upon, they being both hitherto blended together in all the villages of this Collectorate, and their separation will be an operation attended with considerable labor, and no small perplexity, so much so indeed, that if not inconsistent with the general system in other respects, I would recommend their being permitted to remain as they are, if not permanently at all events until the decennial and permanent rents have been firmly established, for the people are very jealous of any innovations upon them, and will look upon a sudden interference in this respect, as the breaking of the original agreements made with them on the part of the Government."

247. In reply to the above, we expressed our surprise that the Collector should have omitted to deduct the Moturpha branches of Revenue from the averages previously to concluding the Decennial Rent, as our orders on this subject were distinct and positive, and every other Collector who had reported on the Decennial Settlement of his District had obeyed these orders.

248. With respect to the remark contained in the concluding part of the para. above quoted, we observed that although the Collector might have found it difficult to separate the Moturpha and professional taxes from the Land Rent, there could have been no difficulty in inserting a clause in the pottahs of the Renters, declaring that it was intended to make the separation as soon as circumstances might permit; and the Collector was informed that as (it was concluded) the pottahs must have been declared subject to our revision; and approval it was our intention that a clause to the above effect should be inserted in the revised pottahs to be hereafter issued.

249. The remaining observations contained in the Board's letter to the Collector applied chiefly to the Regulation proposed to be enacted for the Decennial Lease Settlement.

250. On the 6th August 1814 we received the explanations of the Collector on the points which had been referred to him in the above mentioned letter.

251. The Collector observed that "the sum of Pagodas 5,44,806-44-42 inserted as the Nabob's highest rents, was made up by his predecessor from the incomplete and uncertain accounts forthcoming in the Cutcherry, when he took charge. It consist of the highest rent appearing on record for each village, during any one of the twelve years immediately preceding our acquisition of the country, and includes Salt, Sayer, Abkari, and every description of collection, but it will be observed that the amount of these subordinate branches of Revenue was at that period very trifling."

252. Regarding the Shrotriums the Collector explained that they were held on the conditions supposed by us, being liable to the payment of a fixed Jummah in all seasons, and he added that he had usually resumed such as omitted to discharge the rents fixed on them, but that it did not often happen that they failed.

253. On the subject of the Moturpha the Collector gave the following explanation:—"In respect to the Moturpha, I must acknowledge a piece of inadvertence in the 50th para. of my Report, but it will not, I trust, be attended with any such serious inconvenience as your Board seem to apprehend. Instead of saying "when it has been determined to separate the Moturpha from the Land Rents," it "ought to have been," "when it has been determined to separate the collection of the Moturpha from that of the Land Rents" and then the paragraphs would have been nearly correct. My meaning throughout was not to permit the adjustment of the Moturpha to interfere with the immediate conclusion of the Village Settlement for the Land Revenue. I have carefully provided for this in the Puttum which I have given to the inhabitants, so that there can be no objection to the separation, as soon as the terms can be arranged, and the measure is now in progress, and will be accomplished as soon as possible, but it will as yet occupy a considerable time."

254. We proceeded to the consideration of the other parts of the Collector's Report on the Decennial Settlement.

255. In the 4th para. the Collector stated the great difficulty experienced by his predecessor Mr. Travers, when he took charge of the Collectorate in August 1801, in obtaining correct accounts of the state of the country, in consequence of the confusion which prevailed during the Nabob's Government, and noticed a mistake which Mr. Travers seemed to have fallen into (and which was afterwards acknowledged by him) of supposing that the districts possessed resources, and were capable of being raised to a pitch of assessment, much beyond what experience had since shewn they could actually bear. The Collector further observed that Mr. Travers was enabled from some very favorable seasons, at the beginning of his management, to realize a larger Revenue than the districts had ever since been found to produce, and somewhat more than the present settlement would at first appear intended to establish permanently.

256. In the 5th para. the Collector stated that the occurrence of the very unfavorable season in 1806-7 or Fusly 1216, put a stop to all progress in the augmentation of the assessment, and that it had not since that time been practicable to bring the Land Revenue so near to the standard of former years, as what the average of the arrangement now formed would be found to exhibit.

257. In the 7th para. the Collector noticed the complaints against Mr. Travers' public servants, which rendered it necessary to depute the Junior Member of the Board of Revenue to inquire into them, and in the 8th para. he proceeded to observe, that it fell to his lot to take charge of the Collectorate under most unfavorable circumstances, and after a period of nearly six months' confusion, during which the principal native servants were uncertain of holding their situations, and several of the most useful has been actually under suspension.

258. In the 9th para. the Collector detailed the impediments which arose from this state of affairs, to his bringing the village people to a settlement; notwithstanding which, however he stated in the 10th para. that he succeeded in the course of the first ensuing season in carrying into effect a triennial rent, "the average actual collections, whereof had amounted to Star Pagodas* 3,81,865-7-49 per annum notwithstanding the occurrence of an unfavorable "season in Fusly 1221."

NOTE.

	ST.	P.	C.
Average actual collections from Fusly 1211 to Fusly 1215	4,38,107	0	0
Average collections of the triennial lease	3,83,134	0	0
	54,973	0	0

About 12½ per cent. less.
* NOTE.—This is an inaccuracy. The actual collections during the triennial lease are stated above.

259. The Collector in the 11th para. expressed his regret that the Decennial Rent was not ordered at the commencement of the triennial one, as in consequence of the last year of the Triennial Lease, (Fusly 1221) and the first year of the Decennial Lease (Fusly 1222) having both been rather unfavorable, particularly the latter, a very great unwillingness was shewn by many of the inhabitants to agree to the proposed Decennial Rent, or indeed to come to any reasonable settlement whatever.

260. In the 13th para. the Collector observed that if the proposed settlement was considered too high, it would be an easy matter to reduce it, but that the reverse would not be quite so practicable.

261. In the 15th para. the Collector stated that the basis of the proposed settlement was the average collections of the former eleven* years of our management, with a trifling increase in some instances, in consequence of the length of the leases, and where there was much new land capable of being brought into cultivation and in the concluding part of this para. the Collector added, "I am confident that the Revenue as proposed to be fixed in this settlement, may in tolerable seasons be without much difficulty collected, and that no impediments will occur that are not likely to happen, under any other plan that might be adopted. If "he added" in some villages a reduction may be required, it "will be found that an increase is practicable, to at least as great an extent in other quarters."

262. The villages of the Nellore and Ongole districts are comprehended in eighteen Mootahs or Purgunnahs, extending over a tract of country about 150 miles in length along the sea coast. These Purgunnahs are again formed into four divisions, whereof we observed the Land Revenue has been settled for the last year of the Decennial Lease at Star Pagodas 4,25,625-7-43 exclusive of the rent of Shrotrium villages, amounting to Star Pagodas 26,009-14-79 and making an aggregate total of Star Pagodas 4,51,634-22-42.

263. We explained that the only material respect in which these districts differed from other parts of the Carnatic, was in the custom which the inhabitants had long practised of rearing cattle for the supply of the Madras market, and for agricultural purposes, making this, in many cases an object of greater attention than the cultivation of their lands. A considerable Revenue had therefore been usually derived in Nellore and Ongole from a tax on pasture land, or rather on the number of breeding cattle kept in each village.

See Report to Government, 1st, in Cons., 1st September 1803.

1ST OR NELLORE DIVISION.

264. Comprises 5 Mootahs, viz. Cotah, Survapully, Nellore, Talamunchy and Sungum which together pay Star Pagodas 1,89,337-16-43 being nearly one-half of the whole Revenue. This Division, we remarked, was consequently, though not the most extensive, by far the most valuable of the four, and the Collector considered the Revenue from it to be very certain, as the inhabitants are in general wealthy, and it is so well watered by the great Pennar river and another smaller one called the Soornamookie, that even in bad seasons, it seldom or never happens that a total failure of the crops takes place.

(Para. 19 of Report.)
In Cons., 23rd December 1812.

2ND OR BUDDAPOODY DIVISION.

265. Contains four Mootahs, viz. Cauvaly, Buddapoody, Davagoodoor and Putchoorah; the Revenue of which is Star Pagodas 75,806-27-0. The Collector observed, that when the rains actually fail, the Revenue from this division cannot be expected to be realised, with the same punctuality as in others, because the people are in poor circumstances, and there being no large rivers, it is in a great degree dependent upon the nature of the seasons in its immediate vicinity.

(Para. 20 of Report.)

3RD OR WESTERN DIVISION.

266. Includes six Mootahs, viz. Toomalatalapoor, Goondaval, Ravor, Varigoontapandoor, Calegherry and Dootaloor, of which the Revenue is Star Pagodas 73,173-0-0. The Collector considered this division inferior to the two former, the lands lying mostly on a high level out of the reach of the rivers, and thereby precluded from irrigation. The population, we observed was also deficient, and the inhabitants poorer and less industrious than in other parts of the district. It was stated also that until the time of our Government, they were much addicted to robbery and theft, the practice whereof had not yet entirely ceased.

(Para. 21 of Report.)

4TH OR ONGOLE DIVISION.

267. Consists of three Mootahs, viz. Ongole, Enamanamelloor and Chendaloor, of which the assessment is Star Pagodas 87,808-2-0.

(Para. 22 of Report.)

NOTE.—This term we explained to be used to describe a country which has few or any tanks, watercourses or other sources of irrigation, in which little or no rice is cultivated, and in which the grains cultivated depend entirely on the rain and dew for nourishment.

268. This division was stated by the Collector to be totally different from the other three, being almost entirely a *dry grain country*, and he considered the Revenue from this part of the Collectorate more certain than that of any other. The inhabitants, he observed are more industrious and tractable than are to be met with in any other of the district, and although the amount of the rent has been considerably augmented, he was confident that its realization might be depended upon.

269. In the 23rd para. the Collector recommended that the Shrotriums or villages held under favorable leases should be put upon the same terms as the villages which had been rented, and the holders compelled either to give them up, entirely, or to become responsible for the Revenue one year with another, as it often happened that in an unfavorable season the holders gave them up, and reclaimed them afterwards soliciting remissions of their former balances. The fixed rent of the Shrotriums was stated by the Collector to be Star Pagodas 26,009-14-74.

270. With reference to these observations, the Collector as already stated was called upon by us to explain whether the Shrotriums in Nellore were not held as elsewhere, subject to the payment of a fixed Jumma in all seasons, and as he had admitted that they were so held, we remarked for the Collector's observance that this fixed Jumma should be collected in the same manner as the permanent Jumma assessed on Zemindaries or Mootahs, that so soon as an arrear accrued, the

village should be attached, and that if the arrear with interest was not paid within the Fusly year, the failure should be reported to the Board as rendering the village liable to forfeiture.

271. The Collector had recently furnished the detailed return of the Shrotriums according to the form transmitted to him by us under date the 18th July last, and we intimated our intention to go into an examination of the titles under which they were held, with a view to the eventual resumption of such of them whose titles might be found invalid, or to the augmentation of their rent, if such a course should be deemed preferable.

272. The Collector next proceeded to furnish a separate descriptive account of each of the eighteen Mootahs according to the order in which they followed each other in the Schedule No. 1, being a general list of all the Sircar villages in the Collectorate, showing the assessment proposed to be fixed upon each of them for every year, from Fusly 1222 to Fusly 1231, viz.

1st. COTTAH MOOTAH.

(Para. 25 of Report.) Note.—The nature of the "Nabob's highest rent" had been already explained. Collections.				S. Ps.	F.	C.
From Fusly 1211 to Fusly 1215	29,060	0	0			
Triennial Lease ... 1219, 1220, and 1221	24,682	18	14			
Difference	4,377	26	66			
or 15 or 16 per cent. NOTE.—From these statements the rent of Shrotrium villages was excluded.						
273. The highest rent of this Mootah according to the accounts of the Nabob's management was...				29,696	29	76
The average collections during the whole period of the Company's management from Fusly 1211 to 1221 inclusive being 11 years was...				25,139	17	79
The Settlement for Fusly 1222 was ...				26,221	7	43
The ultimate amount of the Decennial Rent was ... being Star Pagodas 1,558-34-44 more than the average of 11 years.				26,698	7	43

274. The Collector stated that the whole of this Mootah had been rented to the head inhabitants and resident Puttumdars, with the exception of two villages which had been given to other inhabitants of the District, at the express desire of their own villagers, who declined undertaking the management, but cultivate under the Renters. The Collector further observed that the situation of Cottah Mootah is generally favorable, being well watered and in a good condition, and that he considered the Revenue assessed upon it as nearly certain in an ordinary season and seldom likely to be in danger; that it had suffered less during the last three years from drought than any other Mootah in the Collectorate, and that he considered it one of those in which an outlay of money upon Tank Repairs might be most probably attended with advantage to Government. He added that it was well populated, and from its proximity to the Presidency, the people were enabled to find a ready market for every disposable article.

2ND. SURVAPULLY.

(Para. 26 of Report.) Collections.				S. Ps.	F.	C.
From Fusly 1211 to Fusly 1215	40,348	0	0			
Triennial Lease 1219, 1220, and 1221	33,279	0	0			
Difference	7,069	0	0			
or a per cent. $17\frac{8}{16}$						
275. The Nabob's highest rent of this Mootah was Star Pagodas ...				46,806	12	3
The average of the collections of 11 years was ...				34,060	34	56
The Settlement for Fusly 1222 was ...				34,616	18	72
The ultimate amount of the Decennial Rent was ... being Star Pagodas 1,916-10-24 more than the average of 11 years.				35,977	0	0

276. The Collector stated that the management of this Mootah had always been attended with uncommon difficulty, but he was of opinion that the assessment was moderate, and that the Revenue in ordinary seasons ought to be realized. The villages, he observed had been chiefly rented to the Puttumdars, four only having with the consent of the inhabitants themselves been given to inhabitants of the District not belonging to the same villages. The Collector also stated that a considerable augmentation of Revenue might be made by an outlay for Tank repairs, and that this opinion was founded upon direct communication with the inhabitants.

3RD. TOOMALATALPOOR.

(Para. 17 of Report.) Collections.				S. P.	F.	C.
From Fusly 1211 to Fusly 1215	16,305	0	0			
The Triennial Lease, Fusly 1219, 1220, and 1221	10,466	0	0			
Difference	5,839	0	0			
or $35\frac{12}{16}$ per cent.						
277. The Nabob's highest rent of this Mootah was ...				19,002	22	40
The average of the collections of 11 years was ...				12,124	19	55
The Settlement for Fusly 1222 was ...				10,786	23	75
The ultimate amount of the Decennial Rent was ... being Star Pagodas 497-25-25 more than the average of 11 years. With respect to this Mootah, the Collector observed, that the country was rather barren and thinly populated, and that the chief produce consisted of dry grain.				12,622	0	0

4TH. GOONDAVOLE.

(Para. 23 of Report.) Collections.				S. P.	F.	C.
From Fusly 1211 to Fusly 1215	8,923	0	0			
Triennial Lease ...	6,323	0	0			
Difference	2,600	0	0			
or $29-0-2\frac{1}{16}$ per cent.						
278. In this Mootah the Nabob's highest rent was ...				11,941	27	0
The average of the collections of 11 years was ...				7,196	10	36
The Settlement for Fusly 1222 was ...				8,247	0	0
The ultimate amount of the Decennial Rent was ... being Star Pagodas 1,108-34-44 more than the average of 11 years.				8,305	0	0

279. Although the assessment of this Mootah was more than the average of former years, the Collector nevertheless considered it no more than it could easily pay. The description of country he stated to be similar to Toomalatalpoor, but rather inferior, being more mountainous and rocky.

5TH. NELLORE.

(Para. 29 of Report.) Collections.				S. P.	F.	C.
From Fusly 1211 to Fusly 1215	54,850	0	0			
Triennial Lease ...	49,776	0	0			
Difference	5,113	0	0			
or $9-2\frac{1}{16}$ per cent.						
280. Of which the Nabob's highest rent was ...				59,442	23	58
The average of the collections of 11 years was ...				50,278	8	34
The Settlement for Fusly 1222 was ...				48,845	0	0
The ultimate amount of the Decennial Rent was ... being Star Pagodas 3,567-36-46 more than the average of 11 years.				53,846	0	0

281. This Mootah, the Collector stated to be the finest in the Collectorate, and he had reason to suppose that the people were satisfied with the assessment, and that the Renters, who were mostly wealthy persons, would continue regularly to pay the Revenue.

6TH TALAMUNCHEE.

S. P. F. C.

(Para. 30 of Report.)				232. Whereof the Nabob's highest			
	S. P.	F.	C.	rent was Star Pagodas			
From Fusly 1211 to				...	46,705	13	19
Fusly 1215...	41,342	0	0	The average of the collections of 11			
Triennial Lease ...	37,758	0	0	years was	36,746	16	47
Difference...	3,453	0	0	The Settlement for Fusly 1222 was	32,955	0	16
or 8 $\frac{5}{16}$ per cent.				The ultimate amount of the Decennial			
				rent was...	42,041	36	0

being Star Pagodas 5,295-19-69 more than the average of 11 years.

283. The augmentation in this Mootah was considerable, but the Collector was of opinion that it was not over assessed. The increase he observed was almost entirely on the four villages of Moodoccrety, Aulagaunipandu, Varany and Ufloor. This last village it appeared paid nearly a fourth part of the Revenue of the Mootah, and had a very fine tank, upon which about 5,000 Pagodas had been expended in strengthening the bank, and making a deep and extensive cut, by which the water of a small river was brought almost entirely into the tank.

284. Many of the villages of Talamunchee remained to be settled for the last five years, six years cowles from Fusly 1221 inclusive having only as yet been given to them. This the Collector stated to have arisen from his being occupied with adjusting other parts of the district, in which the Triennial leases had expired and no others had been formed. He therefore thought it best to let the final Settlement lie over until a more favorable season, and he expresses his hope that if the season then ensuing should prove favorable he might be able to conclude the rent of these villages upon the terms inserted in the Schedule in red ink, or perhaps to procure an augmentation on some of them. This Mootah the Collector added was inferior in situation to the Nellore Mootah, being at a greater distance from the river Ponnar, but in other respects it was stated to be similar, and most of the inhabitants to be in easy circumstances.

7TH. SUGUM.

S. P. F. C.

(Para. 31 of Report.)				285. The Nabob's highest rent of			
	S. P.	F.	C.	this Mootah was			
From Fusly 1211 to				...	38,463	31	40
Fusly 1215...	33,203	0	0	The average of the collections of 11			
Triennial Lease ...	23,588	0	0	years was	29,515	23	65
Difference...	9,620	0	0	The Settlement for Fusly 1222 was	23,875	35	7
or 25 $\frac{7}{16}$ per cent.				The ultimate amount of the Decennial			
				Rent was	30,774	18	0

being Star Pagodas 1,258-39-15 more than the average of 11 years.

286. The Collector was of opinion that this Mootah was moderately assessed, and could easily pay the Revenue affixed upon it. He stated that considerable impediments had been thrown in his way by the family of Narrain Reddy, formerly the Nabob's Renter, who resided, and had much influence in the Mootah.

287. It appeared that the Collector had, in the first instance, rented most of the villages to the Puttumdars, but that Vencataram Reddy, the managing person of Narsim Reddy's family, had contrived to buy up many of the rents which had at first been given to the village people, a measure which the Collector stated it was not in his power to prevent. The Collector further stated that the family of Narsim Reddy would continue their utmost endeavours to get possession of the whole of Sungum Mootah, in which he had no doubt they would ultimately succeed. He added that they were people generally respected in the part of the country where they lived, and that the Revenue of the villages of which they undertook the rents, would be regularly paid.

8TH. RAVOOR.

Sr. Ps. F. C.

(Para. 32 of Report.)				288. Whereof the Nabob's high-			
	Sr. Ps.	F.	C.	est rent was Star Pagodas			
From Fusly 1211 to				...	27,911	38	20
Fusly 1215...	13,503	0	0	The average of the collections of 11			
Triennial Lease...	11,653	0	0	years was	12,544	7	73
Difference...	1,845	0	0	The Settlement for Fusly 1222 was	11,463	25	16
or 13 $\frac{10}{16}$ per cent.				The ultimate amount of the Decennial Rent was	14,618	0	0
				being Star Pagodas 2,063-37-7 more than the average of 11 years.			

289. The Collector observed that this Mootah contained great quantities of land capable of being, but not yet brought into cultivation, and that in case of favourable seasons during the Decennial Rent, it would greatly increase in value to the Renter. He represented the population to be idly disposed, and not numerous.

9TH. VAREGOONTAPAUDOO.

Sr. Ps. F. C.

(Para. 33 of Report.)				290. Of this Mootah the Nabob's			
	Sr. Ps.	F.	C.	highest rent was			
From Fusly 1211 to				...	22,079	36	60
Fusly 1215...	19,933	0	0	The average of the collections of 11 years			
Triennial Lease...	15,673	0	0	was	17,212	39	15
Difference	4,265	0	0	The Settlement for Fusly 1222 was	14,006	13	6
or 21 $\frac{5}{16}$ per cent.				The ultimate amount of the Decennial Rent was	17,175	22	40
				being Star Pagodas 37-18-65 less than the average of 11 years.			

291. The same remarks we observed applied to this Mootah, as to Ravoer, the countries being nearly similar.

10TH. COUVALY.

Sr. Ps. F. C.

(Para. 34 of Report.)				292. Of which the Nabob's highest			
	Sr. Ps.	F.	C.	rent was Star Pagodas			
From Fusly 1211 to				...	36,170	19	1
Fusly 1215...	21,422	0	0	The average of the collections of 11			
Triennial Lease...	17,790	0	0	years was	18,476	9	64
Difference	3,632	0	0	The Settlement for Fusly 1222 was	11,083	15	55
or 16 $\frac{15}{16}$ per cent.				The ultimate amount of the Decennial Rent was	20,119	0	0
				being Star Pagodas 1,642-35-16 more than the average of 11 years.			

293. It appeared that this Mootah suffered very much in Fusly 1222, and that this circumstance, joined to the misconduct of the inhabitants occasioned much difficulty to the Collector in concluding the rents.

294. The Collector particularly noticed the conduct of the head inhabitant of the village of Bramanakriaca, who was a wealthy man and wished to have it on his own terms and at a very low rate. His views we observed were however frustrated by the village being kept under Anmanie management, and as it had produced very near the average of former years, the Collector had expectations of finally settling it, at from Star Pagodas 4,000 to 4,500 per cent.

295. In consequence of many of the Puttumdars having refused to come to any terms, the Collector stated that he had been obliged to fill up many of the rents by Renters belonging to the District, but not formerly Puttumdars in the villages.

296. The Collector remarked the uncertainty in the Couvaly Mootah, which was stated to be exceedingly productive in one season, and nearly barren in another; the consequence he

The ultimate amount of the Decennial Rent was ... 32,850 22 40
being Star Pagodas 4,327-6-67 more than the average of 11 years.

308. With respect to those last three Mootahs, composing the Ongole division, the Collector observed that although the augmentation was very considerable, it had been effected with objection of any kind from the greater proportion of the inhabitants. He also stated that he had strong reason to believe, if the option were now given to the whole of the Renters in the Ong division, to relinquish the present rents, very few would avail themselves thereof, and hardly any would do so, provided firm reliance could be instilled into them, upon indulgence, cases of actual losses from bad seasons or other misfortune.

309. The first Collector of the Nellore and Ongole districts, and the immediate predecessor of the present Collector, we observed was Mr. J. B. Travers, who was nearly eight years charge of these districts. During that period, as already stated, one year was a year of famine, viz. Fusly 1216. Its calamitous consequences were severely felt in the following year, viz. in Fusly 1217, and extended in some degree to Fusly 1218.

310. In further illustration of the Decennial Rent, the collections of former years were distributed or classed in the following Statement into such periods as the events which had occurred, and the change of authorities and modes of administration seemed to point out as expedient.

GENERAL ABSTRACT OF NELLORE AND ONGOLE UNITED.

Fusly Years.	A. D.	Collector.	Nellore.			Ongole.			Total.		
Village	Rents.		Sr. Ps.	fs.	c.	Sr. Ps.	fs.	c.	Sr. Ps.	fs.	c.
1211	A. D. 1801-2	Mr. J. B. Travers.	3,21,300	23	59	70,929	23	16	3,92,230	17	
1212	1802-3		3,80,277	8	75	77,149	27	38	4,57,426	36	3
1213	1803-4		3,44,605	18	33	69,778	2	16	4,14,383	20	44
1214	1804-5		3,80,693	35	37	70,846	43	73	4,51,540	34	30
1215	1805-6		3,97,332	9	22	77,626	4	24	4,74,958	13	40
Total before the famine.			18,24,209	5	66	3,66,330	11	7	21,90,539	16	7
Average ...			3,64,841	37	13	73,266	2	17	4,38,107	39	30
1216	1806-7	Mr. Travers in charge. Mr. T. A. Oakes made the Report.	1,44,210	24	20	63,119	11	39	1,97,329	35	59
1217	1807-8		2,85,876	33	36	78,144	32	18	3,64,021	20	59
Village 1218	Rents. 1808-9		2,72,880	26	78	75,206	41	75	3,48,087	23	73
Triennial Village Lease. 1219	A. D. 1809-10	Mr. Fraser.	2,89,977	7	14	76,607	17	22	3,66,584	24	36
1220	1810-11		3,14,571	37	56	77,542	27	16	3,92,114	19	52
1221	1811-12		3,06,227	19	38	84,477	1	0	3,90,704	20	38
Triennial Lease Total ...			9,10,776	19	8	2,38,627	0	38	11,49,403	19	46
Average ...			3,03,592	6	29	79,542	15	12	3,83,134	21	41
Decennial Settlement.											
10th and last year Fusly 1231.											
A. D. 1821-22.			3,37,816	43	43	87,808	9	0	4,25,625	7	43
Average of the Decennial Lease.			3,20,181	30	36	86,555	14	27	4,06,740	44	63

NELLORE DISTRICT ONLY.

	Collections.		10th year of Decennial rent.		Difference.	
					Decennial rent less than the collections.	Decennial rent more than the collections.
	Sr. Ps.	fs. c.	Sr. Ps.	fs. c.	Sr. Ps.	Sr. Ps.
Average collections during the first five years of Mr. Travers' management ...	3,64,841	...	...	...	27,025	
Fusly 1215—the highest ...	3,97,332	...	...	...	7-1-6-16 per ct.	
" 1216—the year of famine ...	1,44,210	...	...	...	14½ per ct.	1,93,606
" 1217—year succeeding the famine ...	2,85,876	...	...	...		13½ per ct.
" 1218—partly large rents, partly village rents, year of local inquiry ...	2,72,880	...	3,37,816	...		51,940
Average of 8 years or from 1211 to Fusly 1218 inclusive ...	3,15,897	...	...	...		18-2-16 per ct.
Fusly 1219 } Average of Triennial Village Lease ...	3,03,592	...	...	...		64,936
" 1220 }						23½ per ct.
" 1221 }						21,919
The average collections in the Nellore District prior to the famine in Fusly 1216 amounted to Star Pagodas ...						6-15-16 per ct.
In the year of famine the collections were ...						34,224
The difference is ...						11½ per ct.
being 60 7½-16 per cent.						3,64,841
						1,44,210
						2,20,631

ONGOLE DISTRICT ONLY.

	Collections.		10th year of Decennial Lease.		Difference.	
					Decennial rent less than the collections.	Decennial rent more than the collections.
	Sr. Ps.	fs. c.	Sr. Ps.	fs. c.	Sr. Ps.	Sr. Ps.
Average of the gross collections of the first five years of Mr. Travers' management.	73,266	...	...	...		14,542 0 0
Fusly 1215 ...	77,626	...	...	...		19-13-16 per ct.
" 1216—the year of famine ...	53,119	...	...	...		10,182 0 0
" 1217—succeeding year ...	78,144	...	...	...		13-1-16 per ct.
" 1218— ...	75,206	...	...	...		34,689 0 0
Average of 8 years or from Fusly 1211 to Fusly 1218 inclusive ...	71,600	...	...	...		65½ per ct.
Fusly 1219 } Average of Triennial Village Lease ...	79,542	...	...	...		9,664 0 0
" 1220 }						12-5-16 per ct.
" 1221 }						12,602 0 0
The average collections in the Ongole District prior to the year of famine amounted to Star Pagodas ...						16½ per ct.
Wet District.						16,208 0 0
Dry Grain District.						22-10-16 per ct.
The collection in the year of famine were ...						8,266 0 0
The difference is ...						10-6-16 per ct.
being 27-8-16 per cent.						73,266
						53,119
						20,147

311. Having given the averages of different periods, we proceeded to make a comparison of the collections of each year with the Decennial rent.

NELLORE DISTRICT.

	Fusly Years.										
	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221
Gross collections	S. Ps. 3,21,309	S. Ps. 3,80,277	S. Ps. 3,44,605	S. Ps. 3,80,693	S. Ps. 3,97,332	S. Ps. 1,44,210	S. Ps. 2,85,876	S. Ps. 2,72,880	S. Ps. 2,89,977	S. Ps. 3,14,571	S. Ps. 3,06,227
Amount of the last year of the Decennial Lease or Fusly 1231...	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816	3,37,816
Difference more or Decennial rent more than the collections...	16,516	...	...	...	...	1,93,606	51,940	64,936	47,839	23,245	31,589
Difference less or Decennial rent less than the collections	524 p. ct. 1 1/2	42,461 11 1/2 p. ct. 1 1/2	6,783 1 1/2 p. ct. 1 1/2	42,877 11 1/2 p. ct. 1 1/2	59,516 14 1/2 p. ct. 1 1/2	...	182 1/2 p. ct. 7 1/2	23 1/2 p. ct. 7 1/2	161 p. ct. 1 1/2	7 1/2 p. ct. 10 1/2	...

ONGOLE DISTRICT.

	Fusly Years.										
	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221
Gross collections	S. Ps. 70,929	S. Ps. 77,149	S. Ps. 69,778	S. Ps. 70,846	S. Ps. 77,626	S. Ps. 53,119	S. Ps. 78,144	S. Ps. 75,206	S. Ps. 76,607	S. Ps. 77,542	S. Ps. 84,477
Amount of the last year of the Decennial Lease or Fusly 1231...	87,808	87,808	87,808	87,808	87,808	87,808	87,808	87,808	87,808	87,808	87,808
Difference more or rent more than the collections	16,879	10,659	18,030	16,962	10,182	34,689	9,664	12,602	11,201	10,260	3,331
Difference less' or rent less than the collections	23 1/2 p. ct. 13 1/2	13 1/2 p. ct. 13 1/2	23 1/2 p. ct. 23 1/2	23 1/2 p. ct. 23 1/2	13 1/2 p. ct. 13 1/2	65 1/2 p. ct. 65 1/2	12 1/2 p. ct. 12 1/2	16 1/2 p. ct. 16 1/2	14 1/2 p. ct. 14 1/2	18 1/2 p. ct. 18 1/2	3 1/2 p. ct. 3 1/2

312. That the amount of the Decennial Rent in the Ongole District required to be considered separately from the amount of that rent in the Nellore District would, we conceived, be admitted on a first view of the Statement of Collections, and of the Decennial Rent as concluded by Mr. Fraser.

313. It would, we observed be seen on an examination of the foregoing Statements, that while the falling off of the Revenue in Fusly 1216 (the year of famine) on the Revenue of the preceding year amounted in the Nellore District to 60 1/2 per cent. nearly; it amounted in Ongole to 27 1/2 per cent. only. This difference established the distinction so often referred to by us between a wet grain country and dry grain country; the extent of the produce of the former depending principally on the means of irrigation, being collected in reservoirs in adequate quantities, the produce of the latter depending only on such showers as might casually fall, or on heavy dews. Rain that might be unequal to fill a reservoir might, we observed, be adequate to nourish a dry crop. The fluctuations in the wet produce were thus shewn to be much greater than in the dry produce, and evidence in support of the correctness of the fact was, we thought, found in the conditional terms inserted in the first instance in the leases for the wet lands of the Ceded Districts.

314. It further appeared evident from an inspection of the Statements, that the Ryotwar Rents, or Muttah Rents as they were called in Nellore, were originally more moderate in the Ongole than in the Nellore District. This circumstance, we remarked, was confirmed by Mr. Fraser in his letter of 26th April 1814, and by the high Decennial Rent obtained from Ongole compared with former collections "without difficulty" under the Decennial Lease.

315. The benefits of moderate assessment, we observed, were exemplified in the Nellore Collectorship by the situation of Ongole and the evils of over-assessment by the situation of the Western Mootahs of the Nellore District; or it might perhaps be argued that the Ryotwar system was not applicable or not so applicable to a wet grain country as to a dry grain country.

316. The Statements entered above, we observed, would shew that the ultimate amount of the Decennial Rent of the Nellore fell short of the average of the first five years' collections by Mr.

Nellore, Travers by ... 7 6-16 per cent.

The ultimate Decennial Rent exceeded the average collections during the Triennial Lease by ... 11 1/4 per cent.

The ultimate Decennial Rent exceeded the average of the eight years' collections during Mr. Traver's management including the bad years of Fusly 1216 and 1217 by 6 15-16 per cent.

The ultimate Decennial Rent was less than the highest collections made from the districts since the cession, viz., in Fusly 1215 by ... 14 1/2 per cent.

The ultimate Decennial Rent exceeded the 10 years average from Fusly 1211 to 1221 (excluding Fusly 1216) by ... 21-16 per cent.

317. In the Ongole District the ultimate Decennial Rent exceeded the collections of every year since the acquisition of the Province. The cause of the high and yet satisfactory Settlement in this District had, we remarked, already been explained.

318. The review which we had thus taken induced us to concur with Mr. Fraser in opinion that the Decennial Settlement of Nellore and Ongole was as moderate as with the view to the eventual admission of well founded claims to remission in seasons of great drought or other calamity appeared to be necessary. The Decennial Rent, it was true exceeded the average collections during the Triennial Lease, but as might be seen from our reports on the Triennial Settlement, these

Districts suffered very materially during those years from drought. The change of management with the confusion which, it was admitted, resulted from the local inquiry instituted in 1808 might have further tended to keep down the collections. The last year of the lease or Fusly 1221 we remarked was particularly unfavorable in Nellore.

319. On reference to Statement No. 1 transmitted by the Collector, we observed that there appeared to be a great inequality in certain villages between the rent for Fusly 1222, and that proposed for the remaining years of the Decennial Lease, for which they had not yet been rented.

320. In the District of Toomalatalpoor the rent of the village of Guddaloor for Fusly 1222 was Star Pagodas 726-40-62, and that proposed for Fusly 1223 was Star Pagodas 800-0-0, and was progressively increased to Star Pagodas 1300-0-0. In the same District the rent of the village of Vandadoo for Fusly 1222 was Star Pagodas 661-12-49, and that proposed for Fusly 1223 was Star Pagodas 1,000, which was continued throughout the lease. In the District of Ravoor the village of Vumavudah was rented for Fusly 1222 for Star Pagodas 64-12-18, which was progressively increased to Star Pagodas 180-0-0. In the same District the rent of the village of Tillapandoo for Fusly 1222 was Star Pagodas 29-16-72, and that for Fusly 1223 was 50 Pagodas, which was progressively increased to Star Pagodas 80-0-0. In the District of Cauvely the rent of the village of Bramavakacka for Fusly 1222 was Star Pagodas 1,238-23-75, and that for Fusly 1223 was Star Pagodas 3,000, which was continued throughout the lease.

321. We concluded that there were some peculiar circumstances connected with the state of these villages, but as the Collector had afforded no information on this subject, we directed him to give an explanation of the cause of the apparent inequality in the assessment of the villages in question.

322. By the Schedule No. 1 it appeared that the number of villages which had not yet been rented was 9, and that the number of those rented for the first five years only of the lease was 72. With respect to the persons who had become Renters of the different villages, the Collector in the 52nd para. of his Report stated that "no actual strangers and hardly any new residents had been admitted to the rents, although in many villages neighbouring inhabitants had been permitted to rent when the villagers positively refused to do so, and in general not only with the consent, but at the earnest desire of the villagers themselves." The Collector further observed in the 62nd and 63rd paras. :—"In making my renting Settlement with the inhabitants, I have upon every occasion had the people of each village separately called before me, and offered them the rents on reasonable terms, upon a comparison of the village accounts with the average and detailed particulars of the collections, as long back as we could correctly trace them, pointing out to the inhabitants the desire of Government to allow them a reasonable advantage, and the inconvenience they would sustain by the admission of strange Renters. In some instances they seemed to deprecate this, but in very many villages the people on the contrary, appeared very desirous to have a person not belonging to their village, sometimes as a head, sometimes as sole Renter, both for the purpose of aiding them with advances of money, and settling their disputes among each other, which in general they do not seem able to accomplish, without the intervention of persons not belonging to their own village."

"Adverting however, to the wishes of your Board, and indeed in conformity to my own opinion, I have upon no occasion given the rents to a person not inhabiting a village, until I have 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."

323. We were well pleased to observe that no strangers had been admitted to the rents, and that the Collector had in every instance given the preference to the head inhabitants to rent their own villages. It seemed however rather extraordinary notwithstanding the reasons assigned for it by the Collector, that when the inhabitants refuse to become Renters, they should have willingly consented or have been desirous that their villages should be given in rent to neighbouring inhabitants. Every inhabitant we observed had naturally a strong attachment to his

bouring inhabitants. Every inhabitant we observed had naturally a strong attachment to his own village, and it might be presumed that he would not willingly see the management of it transferred to another if the terms of the rent held out any prospects of his benefitting by them.

324. The inhabitants who declined becoming the Renters of their villages, might we thought probably have been induced to do so, in the hope that some abatement would be made in the amount of the rent, and when they found there was no chance of obtaining any reduction, it might be expected that they would ultimately come into the terms proposed to them, we were therefore of opinion that keeping the villages so circumstanced for sometime under the Collector's management, with a view of at last coming to an agreement with the inhabitants, would be preferable to renting them to the inhabitants of other villages.

325. In the 23rd para. of his Report the Collector observed, "I cannot help entertaining the opinion that by a judicious outlay of money on tank repairs, the gross Revenue might with facility be raised to 500,000 Star Pagodas without any dissatisfaction on the part of the inhabitants in general." We had already in our letter to the Collector dated 18th July 1814, expressed our readiness to recommend to Government the execution of repairs wherever a reasonable prospect of a proportionate increase of Revenue might be expected, or wherever repairs might be necessary to prevent the present Revenue from falling off. It rested, we observed with the Collector to bring to our notice such specific works as he might consider calculated to conduce to the improvement which he contemplated as being attainable. One of the Superintendents of tank repairs we remarked was at the time on duty in the Nellore District.

326. Our sentiments on the subject of remission as detailed in our Proceedings on the Settlement of the Southern division of Arcot, having been approved by the Governor in Council, an extract from the report relative to that subject was furnished to Mr. Fraser for his information and guidance.

327. The waste lands we observed had been made over to the Renters in all cases in the Nellore and Ongole Districts. Under the head of waste lands in these Provinces we observed was contained land appropriated to pasture, the rearing of cattle for sale being as already stated part of the occupation of the farmers in these Districts. Under the Ryotwar system all the pasture lands were divided among, and given up to the inhabitants. It had always been customary under the Native Governments when the villages were rented or sub-rented to the head inhabitants to give up to them the waste land. The separation of the waste land from the rented land except where there were large tracts as in the Ceded Districts, would we remarked be a work of much difficulty, and an arrangement not readily consented to by the inhabitants. We added that we should submit some observations on the subject of waste lands generally at another opportunity.

328. The draft of a muchilka to be executed by the village Renters was submitted with our Proceedings here recited for the approval of Government, in which provision was made for the issue of Pottahs to Tenants and under cultivators under a penalty. Regulation XXX, A. D. 1802, we remarked, already provided for the issue of these documents.

329. In conclusion, we observed that we had every reason to be satisfied with the industry and zeal which Mr. Fraser had manifested in carrying into execution our orders for the formation of the Decennial Lease Settlement, and we hoped that his conduct would meet with the approbation of the Governor in Council.

330. In reply to our Proceedings above recited, we were informed that the sentiments of Government on all the general questions involved in an arrangement of this nature having on several occasions been already communicated to us, the Governor in Council deemed it sufficient to express his satisfaction with the manner in which the Settlement in Nellore and Ongole had been concluded, and sanctioned it accordingly. The Governor in Council we were informed derived great assistance from the full and distinct view of the Collector's measures afforded in our Proceedings, and approved of the observations upon them which were therein made; we were also directed to acquaint Mr. Fraser that the Government had signified their approbation of the manner in which he had executed the arduous and important undertaking.

331. On the 21st of August last, we proceeded to the consideration of a correspondence with the Collector in Nellore, respecting a difference of opinion which had arisen between him and the Zillah Judge respecting the interpretation of certain Revenue Regulations.

Proceedings of the Board, in Cons., 21st August 1815.

332. On reference to the Collector's letter bearing date the 3rd March last, it appeared that on a motion made in Court by the Sheristadar (there being no Government Pleader) for the confinement of certain Revenue Defaulters, the Collector received for answer through the Sheristadar, "that the Judge refused to confine the people mentioned, because he (the Collector) had demanded from them only the balances due previous to the current month of February; and that he (Judge) also refused to do so unless a balance was in arrear for that month."

From Mr. Fraser, in Cons., 9th March 1815.

333. In our reply to the Collector, bearing date the 9th March, we observed that it did not appear that any written order had been passed by the Zillah Court; but that the communication through the Sheristadar had been entirely of a verbal nature. In consequence, the Collector was desired to move the Court, *de novo*, for the commitment of the defaulters, submitting a written motion in his own name through the Sheristadar as his authorised Vakil in the absence of a Government Pleader. The Collector was at the same time directed to require through the Vakil, either a compliance with his demand, or a statement in writing of the reasons of the Court for refusing compliance with it.

To Mr. Fraser, in Cons., 9th March 1815.

334. The letter from the Collector dated the 13th March, and our answer of the 20th March were not a direct continuation of the preceding correspondence, but were rather of a supplementary nature. The Collector reported that as balances were due by the defaulters already mentioned as well for the month of February as for a previous period, he had again applied by motion to the Court for the confinement of them, which had been complied with in the first instance; but that subsequently the parties had been released by the Judge on security, or rather as it appeared on bail, with permission to go in quest of security. In our answer to the Collector among other observations, we remarked that according to the Regulations, it was not lawful for a Judge to release a defaulter after he had been once committed, excepting in the following cases, viz., unless he (the defaulter) discharged the arrear for which he might have been confined, or secondly, unless the Collector applied to the Court by motion for his release; or lastly, unless the party proved under a regular prosecution, that no part of the arrear was due. We observed that a defaulter could not be released on security tendered to the Court, but if the Judge maintained a contrary doctrine, we remarked that he would of course record his reasons, and that as, on application, the Collector could always procure an extract from the Court's Proceedings, we would on a perusal of the whole case be enabled to furnish the Collector with particular instructions for an answer.

To Mr. Fraser, 20th, in Cons., 20th March 1815.

335. To the instructions conveyed in our letters under date the 9th and 20th, the Collector replied in a letter under date the 25th March, accompanied with copies of motions which had been made in Court, and of certain other communications which had taken place between the Judge and the Collector.

336. It appeared that the original motion made by the Collector through his Sheristadar for the confinement of the Defaulters had been in all respects regular; and to this motion, as already stated, a verbal answer had been given, refusing compliance on the ground that the balances demanded from the defaulters were balances due for a period antecedent to the then current month.

337. On receipt of our first letter of the 9th March, it appeared that the Court had again been moved for its revision of its judgment on the grounds stated in that letter, and that it had been at the same time urged either to grant the object of the motion or to furnish its reasons in writing for refusing it. The Judge upon this occasion, as it appeared, had assumed a new ground of objections, his reply was simply as follows:—"As there is no Government Pleader, the Zillah Judge declines receiving any motions through the Collector's servants. The most regular way will be by correspondence. The Zillah Judge is prepared to answer any questions which the Collector may refer to him on the subject of the inhabitants of Peddapootadoo."

338. The Collector in his letter to us with reference to this reply to his last motion urged the necessity for the immediate appointment of a Government Pleader. He at the same time pointed out the want of Native Commissioners as another circumstance which would be liable to occasion obstacles in the execution of the law with respect to defaulters.

339. Our orders with reference to the above communication were conveyed to the Collector under date the 20th April. We did not consider it to be our province to notice the irregularity of the Judge in carrying on correspondence with parties to a suit; we deemed it to be sufficient to direct the officers in the Revenue Department to refrain from participating in such correspondence. In regard to the appointment of a Government Pleader, we thought that though nothing express was to be found in the Regulations upon the subject, the recommendation of a person for that appointment rested with the Judge, it being presumed that he would be best acquainted with the qualifications of the Pleaders; in the meantime we concluded that the Judge would not object to an authorized Pleader acting as the Government Pleader, until one should be regularly appointed. Our letter contained instructions to the Collector (in case it should be necessary to continue the proceedings against the Renters of Peddapootaroo) again to move the Court for the commitment of the defaulters, pointing out that the inquiry on the part of the Judge into the merits of the case was extrajudicial, and expressly contrary to the Regulations; which prescribe that where a defendant may dispute a Collector's demand, the Judge shall not anticipate the merits of the case, but shall leave the defendant to prosecute the Collector. Our letter contained also instructions for an eventual appeal to the Provincial Court at Masulipatam; and concluded with directing the Collector to point out by motion to the Court the inconvenience which resulted to the collection of the Revenues from the want of Commissioners authorized to sell distrained property. We remarked that by Section 28, Regulation XXVIII of 1802, Judges were empowered to nominate persons as Commissioners to facilitate the sale of distrained property without vesting them with the other powers granted to Commissioners by Regulation XVI, 1802; and we desired accordingly that the Collector would apply to the Court to appoint his Tahsildars as Commissioners for this purpose.

340. It appeared from the Collector's letter of the 4th August, that in pursuance of our instructions, he had moved the Court at two different times for the appointment of special Commissioners for the sale of distrained property, and that upon these occasions, the Judge referring to the opinions

In Cons., 10th August 1815.
Note.—The dates of the motions not specified.

which he had formerly given "that the Collector has no right to distrain for arrears beyond the preceding month" refused to grant the object of the motions. It further appeared that the Collector in consequence addressed the Government Vakil of the Provincial Court for the Northern Division, directing him to make a special appeal against the proceedings of the Zillah Judge in the cases abovementioned, and from the enclosure accompanying the Collector's letter of the 15th instant, it appeared that the Provincial Court had reversed the Proceedings of the Zillah Judge.

In Cons., 21st August 1815.

341. If, as we inferred the Collector in his motions to the Zillah Court specified the particular arrears for which the property distrained was required to be sold, we regretted that he should have afforded such an opportunity for the renewal indirectly of the obstacles which had been already experienced, founded on the opinions entertained by the Judge with regard to the restrictions and limitation upon the power of distraint.

342. As the great delay which had already taken place in the process was liable to prove of serious injury to the public Revenue, we directed the Collector immediately to proceed to exercise in such cases as he might deem expedient the power vested in him by Regulation XXVII, 1802; in other words that he would proceed (without reference to the non-appointment of Commissioners) to the extent of distraining such part of the personal property of the defaulting Renter or Renters (whom he might wish to coerce) as might be sufficient to make good the arrears outstanding, and that he would then eventually apprehend their persons, conveying them within ten days to the Zillah Court for confinement in Jail.

343. And as we were satisfied that a Judge was not at liberty to refuse, at least could not legally refuse to appoint Commissioners generally for the sale of distrained property, we directed the Collector immediately to submit the following motion to the Zillah Court through the Government Vakil.

"The Government Vakil on the part of the Collector in Nellore begs leave to state to the Provincial Court that he has received special orders from the Board of Revenue to exercise the powers vested in him by Regulation XXVII, 1802, by distraining and selling such part of the personal property of the defaulting Renters in his district as might be sufficient to make good the arrears due by them, and eventually by apprehending their persons, and sending them to the Court for confinement in the Zillah Jail; but no Commissioners having yet been appointed to dispose of distrained property, he calls upon the Judge to exercise the powers vested in him by Section 23, Regulation XXVIII, 1802, and to nominate without delay Commissioners for this purpose in the undermentioned Talooks; in order that the distrained property may be made over to them for sale within the period specified in Section 21, Regulation XXVIII, 1802."

(Here enter Talooks.)

"The Collector begs leave to explain that as the immediate distraint of property is essentially necessary for the security of the public Revenue, and the time specified for the delivery of such distrained property to the Commissioners for sale is specially limited by the Regulations, he has been induced to call upon the Court to exercise its powers without delay; and he is instructed by the Board of Revenue to add that the Revenue authorities cannot hold themselves responsible for any loss of Revenue or breach of the law, that may ensue in consequence of the want of Commissioners, whose nomination is vested exclusively in the officers of the Judicial Department."

"The Collector in Nellore accordingly solicits the immediate appointment of Commissioners for the purposes required."

344. We desired the Collector to annex a list of Talooks or other sub-divisions on which he required Commissioners.

345. As it appeared from recent Proceedings of the Sudder Adawlut on the question of the appointment of a Government Vakil in Tinnevely, that the Collector was considered to be the

See Enclosure A in a letter from the Collector in Tinnevely, dated 15th July, in Cons., 4th July 1815.

proper person to select and recommend a Pleader of the Court for that situation; we further desired that in the event of no Government Vakil, having been already appointed by Government, Mr. Fraser should without delay select from among the Pleaders in the Zillah Court at Nellore the person whom upon inquiry he might judge to be most fit to fill the office in question.

346. Although the Provincial Court had reversed the Proceedings of the Zillah Court in the case of the Renters of Peddapootaroo, it appeared that the Collector had deferred calling upon the Zillah Court to enforce the orders of the superior tribunal, because the parties implicated had since submitted to a fair compromise; but if any arrear were still outstanding against the Renters in question, we were of opinion that the Collector should call upon the Zillah Court to proceed against them in the manner directed by the Provincial Court, because the institution of Proceedings in a new case might create delay, and might not have the effect of inducing the Zillah Court to reverse its decision in the case of the Renters of Peddapootaroo, which involved a general question of much importance to the due realization of the Revenue, and which we thought it desirable should be brought to a final determination, if necessary, by appeal to the Sudder Court at the Presidency.

347. We desired the Collector in all cases where he considered the measure necessary to proceed to distrain at any period that the arrear might be due, and should be prosecuted in the Zillah Court and be cast, we desired him to appeal to the Provincial Court, and if in the case under notice or any other case which the Collector might have occasion to bring before the Courts, he should find it necessary to appeal to the Court of Sudder Adawlut on the subject of the power of distraint. We without giving any opinion of our own on the subject, desired that he would uphold the principle that the Revenue Officers may distrain for arrears at any time; that the Regulations in this respect impose no restrictions, and do not confine the power of restraint to a day, to a month or to a year; should the law be otherwise we remarked, it would be for the Courts to record their decision to that effect, and the grounds on which it might be founded, when we would take into consideration the expediency if necessary of amending the rules laid down as interpreted by the Courts.

348. In the event of an appeal to the Court of Sudder Adawlut, in the case of such general importance to the Revenue as that under discussion, we thought it proper that the Collector's instructions to the Government Vakil in that Court should be submitted in the first instance for our approval.

349. We have since understood that at the request of the Zillah Judge, the Provincial Court have referred this question for the decision of the Sudder Adawlut.

To the Chief Secy. to Govt., in Cons., 6th March 1815.

In Cons., 24th Nov. 1814.

350. Under date the 6th March last, we replied to a letter from the Secretary to Government in the Military Department of the 11th November 1814, directing us to report our opinion upon the petition of Allee Saheb deceased, formerly a Zemindar in the District of Ongole, who having been many years in confinement at Fort Saint George on account of former criminal conduct was released on the 3rd of September 1813, pensioned on 15 Pagodas a month, and died on the 21st of October last.

351. The petition written the day before the death of the Petitioner, prayed that the pension might be continued to his family, who were stated by the Town Major to be left entirely destitute of the means of subsistence.

352. The Petitioner having been imprisoned for crimes of an heinous nature committed against the State, it remained, we observed, for the Right Honorable the Governor in Council to

determine how far his relatives were fit objects of the bounty of Government. Should Government determine in refusing to continue the pension to the family of Allee Sahib, it might, we conceive be expedient to grant to the family a certain sum to enable them to return to their country and relatives.

353. We were informed in reply that whatever might have been the offences of Allee Sahib he was considered to have atoned for them by the forfeiture of his possessions and by his long confinement, from which he was released only a very short period before his death; and the same motives of humanity which induced the Government at that time to grant a small monthly stipend for his support might, it was thought be allowed to operate with at least equal force in favor of his destitute and innocent family. The Town Major was accordingly directed to continue to draw on their account the monthly sum of fifteen Pagodas in arrear from the date of the decease of Allee Sahib, that additional indulgence being necessary to enable the family to discharge the debts which they had since incurred.

CEDED DISTRICTS.

354. On the 6th March 1815, we laid before Government a letter from the Collector in Bellary requesting an explanation of the orders of the Honorable the Court of Directors regarding an alteration to be made in the grant of the Shrotrium villages conferred on Ramachendur Row, the Head Sheristadar of Colonel Munro when Collector of the Ceded Districts.

355. We remarked that the distinguished services of this person were mentioned in a letter from Colonel Munro dated 20th of October 1807, in which he stated that Ramachendur Row was at first employed in Canara under his father, upon whose death in the year 1800 he was placed at the head of the Native Establishment in the Ceded Districts, that though it was necessary in such a situation to repose a considerable degree of trust in him, yet that he never betrayed it; and though like every native holding an important office he had many enemies that he had never been accused of any kind of malpractice; such we observed was the character which Colonel Munro gave of this man, and that he concluded his letter with hoping that his integrity and useful labors might entitle him to receive some mark of the approbation of Government.

356. We stated that the result of this recommendation was a grant in perpetuity to Ramachendur Row of the villages of Poolmattie and Cottapullie in the Zillah of Bellary of the annual gross value of Star Pagodas 1,151-22-21.

357. We observed that the Court of Directors in their letter dated 18th of December 1811, approved in part of the measures of Government in conferring on Ramachendur Row a grant of land as a reward for his services, but did not sanction the grant in perpetuity.

358. The Honorable Court we stated observed that they could not consider themselves justified even by the testimony borne in favor of Ramachendur Row's character and services, in extending the grant beyond the period of his own life and the lives of his immediate heirs.

359. We proceeded to observe that were it not that the grant of the villages of Poolmattie and Cottapullie had been given under the signature of the Honorable the Governor in Council without any condition or reservation as to the eventual sanction of the Court of Directors, the carrying the Court's orders into effect would be attended with less difficulty, but as in the present instance the faith of Government had been to a certain extent pledged to Ramachendur Row, it would perhaps be an ungracious act to alter the terms of his grant when so many others held lands on the terms now refused to Ramachendur Row.

360. Under these circumstances we beg leave to recommend that the Right Honorable the Governor in Council might be pleased to suggest to the Honorable Court to reconsider their orders on the subject of the grant to Ramachendur Row.

361. We remarked at the same time that this indulgence to Ramachendur Row would involve no injurious precedent, as all future grants in perpetuity (if any should be made) must necessarily be made on the condition of their receiving the confirmation of the Honorable Court.

362. In Mr. Secretary Hill's letter dated 17th of the same month, we were informed that the Right Honorable the Governor in Council concurred entirely in our opinion with respect to the grant of land in favor of Ramachendur Row, Colonel Munro's former Sheristadar, and that agreeably to our recommendation, the Honorable the Court of Directors would be requested to revise their orders on the subject.

363. Under date the 2nd February 1815, we submitted for the consideration of the Right Honorable the Governor in Council a letter dated 20th December 1814 from the Collector in Bellary, having reference to a letter from the Secretary to Government in the Revenue Department dated 7th October preceding, transmitting extract from the Minutes of Council in the Military Department of the 13th September relative to the extension of the Cantonment boundary at that station. From this communication we remarked, it appeared that of the land required, 782 acres were Government land, and 517 acres belonged to various Enamdars; that the former by the terms of the Decennial Village Lease Settlement had been given up to the Renters, on the condition however of their relinquishing such lands as might be required by Government, a proportionate reduction being allowed to them in the amount of their rent; and that this sum the Collector stated to be Cantaroy Pagodas 169 according to the Survey Assessment.

364. The value of the Enam land taken upon the same data we observed was C. Pagodas 91, and that no difficulty was apprehended in obtaining from the Enamdars their consent to relinquish the lands, if the Collector were allowed to assign to them an equal extent of equally productive land elsewhere.

365. We added that the whole remission to be allowed to the Renters, if the survey value were assumed would be C. Pagodas 260-4-8 or Star Pagodas 217-1-70, and that it would be necessary that the Collector should satisfy himself that the survey value of the waste land was not greater than its real value; and in conclusion we recommended that the Collector might have authority to conclude an equitable arrangement with all parties and to charge the amount of recompense paid to the Military Department.

366. The Right Honorable the Governor in Council was pleased on the 24th February in reply to this letter to authorize the Collector of Bellary agreeably to our recommendation, to make an equitable arrangement with all parties for the extension of the Bellary Cantonment. The amount of the compensation to be included in the Cantonment would, we were informed be debited to the Military Department.

367. With reference to the subject of the letter from Government above alluded to, we submitted on the 12th June last, a letter from the Collector dated the 23rd of May, reporting his having carried into effect the arrangement ordered by Government relative to the extension of the Bellary Cantonment.

368. We then stated that from the second para. of Mr. Chaplin's letter, it would be seen that a particular clause was inserted in the Puttah of the Cusbah of Bellary, whereby the Rente

bound himself to relinquish whatever land might be required for public purposes, provided a reduction were granted in his Annual Rent, "to the extent of the actual loss that he might sustain; the actual loss incurred by the present arrangement, or the total annual remission to be allowed the Renter on account of Circar land included in the Cantonment, and on account of Enam land in lieu of which other Circar land had been assigned over to Enamdars, was we observed about half the survey rent of the land or Cantaroy Pagodas 130-8-15.

369. We stated that we had directed Mr. Chaplin to bring the full Revenue to account as usual, and to write off the amount of this remission as a charge under the head of "Military Department" as authorized by the Governor in Council.

370. On the 30th of the same month we were informed that the expense attending the extension of the Cantonment, viz., 130-8-15 per month would be debited annually to the Military Department.

371. A letter from the Collector in Bellary dated 12th June 1815, containing a statement of the losses sustained by the inhabitants in their crops in their villages in the route of His Highness the Peishwa on his late journey to Soonda was transmitted by us for the information of the Right Honorable the Governor in Council under date the 26th of that month.

372. The loss therein exhibited was, we remarked confined to the Revenue due from field of which the produce was destroyed; it did not we observed include the loss of the cultivator's share or the additional losses they had suffered by the plunder of their stocks of forage, &c., &c. and that could these be ascertained, the Collector stated that "he had no doubt from having witnessed the irregularities of His Highness's Troops and followers that they would amount to a considerable sum."

373. We took the opportunity of requesting sanction for remitting the amount of the loss of Revenue Cantaroy Pagodas 2,092-6-12 to the sufferers out of the Jumma of the present Fusly and requested to be informed under what head the Collector should be directed to write it off.

374. In the letter from the Secretary to Government in the Revenue Department, we were advised that the Right Honorable the Governor in Council had been pleased to grant a remission to the extent of Cantaroy Pagodas 2,092-6-12 to the inhabitants of Bellary for the injury done to their crops on the abovementioned occasion, and that the loss of Revenue would be debited to the Political Department till it was recovered from the Peishwa.

To the Chief Secretary to Govt., in Cons., 6th April 1815.
From Mr. Chaplin, 15th, in Cons., 25th April 1814.
To Mr. Chaplin, 19th, in Dy. Cons., 22nd December 1814.
From Mr. Nisbet, 22nd January, in Cons., 13th Feby. 1815.

375. On the 6th April last we submitted for the orders of Government the correspondence with the Collector in Bellary noted in the margin, respecting a pension enjoyed by the late Cutwal of Annantpoor.

376. We stated that in the execution of his public duty, the Cutwal it appeared was maimed by a thief, and that he in consequence obtained from Government a pension of 2½ Pagodas per month or 30 Pagodas per annum. Mr. Chaplin, we observed now reported his decease, and stated that he had left a widow pregnant, and a child of five years of age totally unprovided for; and as they were not entitled to the benefit of the Native Fund, in compliance with the Collector's recommendation, we submitted that a moiety of the pension might be granted to the family for a period of twelve years, by which time the son would be able to support himself and his family.

377. The grant by the Right Honorable the Governor in Council of this allowance of 30 Pagodas per annum for twelve years from the date of the Cutwal's death agreeably to our recommendation was communicated to us in Mr. Secretary Hill's letter of the 21st April 1815.

To the Chief Secretary to Government, in Cons., 9th October 1815.

From Mr. Chaplin, in Cons., 11th September 1815.

378. Under date the 9th October last, we took occasion to submit for the orders of Government a letter from the Collector in Bellary dated the 4th of the preceding month, reporting the death of a person named Burra Beemapah, and recommending the continuance of the pension to his surviving family.

379. We stated that this person was one of the illegitimate children of Lutchmapah Naig, whose pension was originally granted on the recommendation of Colonel Munro when Principal Collector in the Ceded Districts; that each of his illegitimate sons upon his death were allowed to receive a pension of 30 Star Pagodas yearly, and that Burra Beemapah had left behind him 2 sons, 3 daughters and 1 widow, to whom conjointly we begged leave to second Mr. Chaplin's recommendation, that their late father's pension might be continued, and the arrears since his death paid.

380. On the 2nd November last we received Mr. Secretary Hill's letter dated 27th October, signifying the compliance of the Right Honorable the Governor in Council with our recommendation, and the grant of a pension of 30 Pagodas per annum to the family of Burra Beemapah.

Cuddapah.
To the Chief Secretary to Government, in Cons., 26th January 1815.
To Mr. Ross, 24th, in Cons., 24th February 1814.
From Mr. Ross, 24th December, in Cons., 2nd January 1815.
To Mr. Ross, 26th, in Cons., 26th January 1815.
To Mr. Chaplin, 26th, in Cons., 26th January 1815.

381. Under date the 26th January 1815 we submitted for the information of the Right Honorable the Governor in Council the correspondence noted in the margin with the Collectors of Cuddapah and Bellary on the subject of the working of the Diamond Mines in the Ceded Districts.

382. We then observed, that although the Revenue immediately arising to the Government from the Diamond Mines was understood never to have been, nor perhaps was it ever likely to be of any importance, it was certain that the working of the mines had heretofore afforded employment of both labor and capital to a very considerable extent, and that the traffic in Diamonds had been once a valuable branch of commerce. For these reasons we stated our opinion that the revival of this pursuit was an object deserving of some attention.

383. It would be observed we remarked, that we had authorized the Collector of Cuddapah to make the arrangements proposed in the 11th para. of his letter of the 24th December 1814, for the exchange of such of the land proposed to be leased for working as belonged to Enamdars, an authority which we stated we had no doubt would be confirmed by Government.

384. The approval by the Right Honorable the Governor in Council of the instructions issued by us regarding the Diamond Mines in the Ceded Districts was communicated to us in Mr. Secretary Hill's letter of the 18th of the following month.

385. On the 21st August last we laid before the Right Honorable the Governor in Council the letter noted in the margin from the Collector in Cuddapah, respecting the Sugar Candy and Sugar made in his District. We stated that having reason to believe these articles to be manufactured in considerable perfection in the Ganjam District, we had communicated Mr. Ross' letter to the Collector there; whose answer was at the same time submitted.

386. We remarked that we considered much attention to be due to Mr. Ross' proposals; but that previously to their being acted upon, we begged leave to recommend that a reference

might be made to the Board of Trade, to ascertain their opinion as to the quality of the articles, and the expediency of affording encouragement to the manufacture of them.

387. The specimens sent by the respective Collectors were likewise transmitted by us.

388. The letter noted in the margin from the Collector in Cuddapah giving cover to a petition addressed to the Collector in Bellary by Socrea Bhagevan and Bhusha Naid, the sons of the late Dewaker Naidoo, the expelled Poligar of Puloolachervoo was submitted by us for the information of Government on the 13th July last.

From Mr. Ross, 24th Nov., in Cons., 1st Decr., 1814.

To the Chief Secretary, in Cons., 13th July 1815.

389. We stated that Dewaker Naidoo, the father of the Petitioners was one of the most rebellious of the Poligars, who upon the cession of the District by His Highness the Nizam, evinced a disposition to oppose the Company's authority, and that after various acts of insubordination and hostility he at length fled out of the British territory, into which however in spite of the Detachments of Troops which had been sent out for his apprehension, he several times returned with large bodies of armed followers, extorted contributions from the inhabitants, destroyed their villages, and plundered the Company's Treasury at Markapoor. We added that in the early part of the year 1808 he had tendered his submission to Government, which in consideration of the great length to which he had carried his rebellious acts, and the probable danger of his influence, should he return to his country, it was deemed inexpedient to accept, and that he died a Refugee.

From Mr. Chaplin, 2nd, in Cons., 12th May 1808.

Enclosure No. 2 in Mr. Secy. Greenway's letter, dated 5th March, in Cons., 28th March 1803.

Letter from Mr. Chaplin, 2nd, in Cons., 12th May 1808.

To Mr. Chaplin, 3rd, in Dy. Cons., 4th August 1808.

390. We observed that under the orders of Government such part of his personal property as had been held in deposit by the Collector was restored after his death to his family, and that on this the Petitioners subsisted until it was consumed. They stated themselves, we remarked, to be at present in the utmost distress, wholly without means, except such as the charity of distant relations might afford, and having 60 persons dependent upon them for support, petitioned to be allowed by Government what might suffice for their subsistence.

Letter to Government, 13th, in Dy. Cons., 17th August 1812.

From Government, 25th, in Cons., 31st August 1812.

391. We stated that the Petitioners were described by Mr. Chaplin to be fine young lads, apparently extremely well disposed; that their age (the elder being about 17 and the younger about 12 years old) was sufficient proof that they could not have been partakers in the rebellious acts of their late father; and we gave these as our inducements to submit their case to the favorable notice of Government.

392. We remarked that thirty Pagodas a month for the elder and twenty for the younger was the amount of the allowance proposed by Mr. Ross, who also recommended that the grant of this allowance should be accompanied with a stipulation that the parties should reside at some place to be approved by the Collector.

393. We concluded by observing that by Statement No. 3 enclosed in Mr. Ross' letter, the Right Honorable the Governor in Council would perceive that the proposed allowances would amount to about 5½ per cent. on the annual Revenue realized under the Decennial Settlement from the lands formerly held by Dewaker Naidoo.

394. On the 4th of the ensuing month we were informed that the Right Honorable the Governor in Council approving of our recommendation as above stated, had been pleased to grant a monthly pension of thirty Pagodas to the elder, and one of twenty Pagodas to the younger of the two sons of the late Poligar of Puloolachervoo on the condition proposed by the Collector.

From Mr. Secy. Hill, in Cons., 14th August 1815.

395. A copy of a petition from a person styling himself the great grandson of Abdul Alum Khan, late Nabob of Cuddapah was referred to us for our consideration and report, under date the 20th January 1815, and we were at the same time furnished with a copy of a communication received from the Honorable the Court of Directors regarding another supposed member of the same family.

From the Chief Secy. to Govt., in Cons., 15th Feby, 1815.

396. With reference to the abovementioned orders of Government, we submitted on the 2nd October following the correspondence noted in the margin which had passed between us and the Collector in Cuddapah.

To the Chief Secy. to Govt., in Cons., 2nd October 1815.

To Mr. Ross, 20th, in Cons., 20th April 1815.

From Mr. Ross, 2nd, in Cons., 8th June 1815.

From Mr. Ross, 19th, in Cons., 24th July 1815.

397. We remarked that the Right Honorable the Governor in Council would observe from Mr. Ross' letter of the 2nd June, that Syed Mahommud Khan Hosseanee had received, as we had been let to conclude, a pension from Government of 250 Star Pagodas per annum since the commencement of the Fussy year 1222; and we stated that we could not recommend any increase of this allowance which was in our opinion a sufficiently ample provision.

In Cons., 8th June 1815.

398. We observed that the information afforded by Mr. Ross in his letter of the 19th July, regarding Mahomed Hoossain the person alluded to in the last paragraph of the Chief Secretary's letter dated 20th January, was very full and satisfactory, and that the whole of this man's conduct when on his visit to Cuddapah, bore such evident marks of imposture, that we were unable to attach the slightest degree of credit to his assertions regarding his being a member of the Myanee family. We also stated that the answers given to the Collector's queries by Moorad-khatoon, for whose brother Mahomed Hoossain at first wished to pass, seemed to give full proof of the deception intended to be put on Government. The truth or otherwise of his alleged marriage with the daughter of Shikh Yaz we remarked might, as stated by Mr. Ross be easily ascertained, but observed that we were not aware of there being any necessity for making an enquiry on this subject unless Mahomed Hoossain should himself desire it.

In Cons., 24th July 1815, in Cons., 13th February 1815.

399. Mr. Strachey's letter dated the 13th October last conveyed to us the decision of Government on these cases, and we were informed that the Governor in Council concurred in our opinion that it was unnecessary to increase the allowance enjoyed by Syed Mahommod Khan Hoossanee, and that the petitions of Mohamined Hussain were not entitled to further consideration.

From the Chief Secy. to Govt., in Cons., 24th Oct. 1815.

400. We were at the same time instructed to direct the Collector of Cuddapah to signify to Syed Mahommed Khan Hoossanee the determination of Government in his case.

401. At our meeting of the 27th April last we proceeded to take into consideration the subject of the Permanent Settlement of the Pollam of Poonganoor in the District of Cuddapah.

Proceedings of the Board, in Cons., 27th April 1815.

402. We remarked that our Proceedings of the 18th of March 1813, in calling on Mr. Ross for further information respecting the Revenue of the Pollam of Poonganoor, explained to him the principles which had been prescribed for settling permanently the Revenue of Zemindaries and Pollams.

In Cons., 18th March 1813.

403. We stated that it subsequently became necessary to call on Mr. Ross for further information and explanation, and that the letter dated 28th July 1814, of which we transmitted a copy for the information of Government was accordingly dispatched to that gentleman. That the information

To Mr. Ross, in Cons., 23th July 1814.

From Mr. Ross, 17th, in
Cons., 22nd December 1814.

Vide General Report, paras.
296 to 314.

which Mr. Ross furnished in consequence was drawn up in conformity to our instructions, and enabled us to lay our Proceedings of the 18th of March 1813 before Government, accompanied with propositions for fixing permanently the Jumma to be paid by the Poligar of Poonganoor.

404. We remarked that the Pollam of Poonganoor, which formed till A. D. 1799 a part of Mysore contained 69 villages and 675 dependent hamlets, that of this number 69 villages and 442 dependent hamlets were under the management of the Collector, that the Revenue was for several years settled Ryotwar, as had been the practice during the Collectorship of Colonel Munro, and that an allowance of 1/5 or 20 per cent. of the gross Revenue was made to the Poligar who was entrusted with the collection of the Jumma.

405. We remarked further that after deducting the hamlets (in number 442) under the immediate management of the Collector as above stated, there remained 233 hamlets which were appropriated as follows :—

<i>Umur Muctah</i> or Service assignments at a fixed rent	43
<i>Umur Char Ane</i> or Service assignments paying 25 per cent. of the gross Revenue	96
	139
<i>Nuolur Pesh</i> or assignments to relatives or other persons performing Civil offices	15
<i>Shrotrium</i> or assignments to Bramins, or Pagodas religious Jungums; &c.,...	61
<i>Service Enams</i> or assignments free of tax, but not all free of service	28
Total of Assigned Hamlets.	233

406. The estimated value of the Pollam as stated in the survey made by Colonel Munro was we observed as follows :—

POONGANOOR POLLAM.

Circar villages or Mouzahs...	69	Muzrahs or Hamlets	442
Alienated	..		233
Total villages.	69	Hamlets.	675

SURVEY VALUATION

ABSTRACT.

	In the Circar Villages.			In the alienated Hamlets.			Total.		
	C.P.S.	F.	C.	C.P.S.	F.	C.	C.P.S.	F.	C.
Gross value of all the land...	1,39,403	3	6½	40,013	5	7	1,79,416	8	13½
Deduct survey value of village Enams cultivated and waste.	42,073	5	13½	8,031	7	½	50,105	2	14½
Remains survey value of the land exclusive of the village Enams.	97,329	7	9½	31,981	8	5½	1,29,311	5	14½
Deduct value of waste land included in the survey.	53,417	9	10½	18,540	7	8½	71,958	7	2½
Value of land estimated to be in cultivation one year with another..	43,911	7	15	13,441	0	13	57,352	8	12½

407. It would be seen, we stated from the foregoing statement that while the gross valuation according to the survey of all the land of the Poonganoor Pollam was no less than Ps. 1,79,416, Fs. 8, C. 13½, the valuation of the Circar land estimated to be in cultivation one year with another was no more than C. Ps. 43,911, Fs. 7, C. 15. The deductions were more particularly shewn in the following statement :—

	C. Ps.	F.	C.
Gross valuation of all the land	1,79,416	8	13½
Alienated hamlets. { Culturable... 13,441 0 13 Waste ... 18,540 7 8½ Village Enams ... 8,031 7 ½			
	40,013	5	7
Circar Lands ... Village Enams	42,073	5	13½
	82,087	1	4½
Circar Lands ... Waste	53,417	9	10½
Total deductions, alienations and waste	1,35,505	0	14½
	1,35,505	0	14½
Remains value of Circar land in cultivation	43,911	7	15
Thus the amount of the assets of the Circar villages of the Poonganoor Pollam or the value of the cultivated land according to the survey rate is	43,911	7	15
Add value of First Tuastee or second crop	1,500	0	0
	45,411	7	15

The *Jodee* or Quit-rent on Village Manniams as by the survey ... 2,294 2 ½

The *Jodee* or Quit-rent paid by the holders of the alienated hamlets is by the survey ... 2,740 7 6

Total *Jodee* or Quit-rent 5,034 9 6½

* See Col. 21, Statement No. 3 Making the total estimated assets of Poonganoor from Land Revenue C. Pagodas* 50,446 7 5½

408. The total survey value of Poonganoor having been reduced as above from C. Pagodas 1,79,416-8-13½ to C. Pagodas 50,446-7-5½, it was necessary for us to explain 1st, that in all accounts of assets of villages in districts which had not been surveyed and settled Ryotwar, it was not customary to include the value of village Enams cultivated and waste.

2ndly. That it was not customary in districts not surveyed to estimate the waste land, that is to put a value on what was generally of little or no value at all.

Note. Village Enams cultivated and waste 42,073 5 13½ Circar waste 53,417 9 10½ 95,491 5 7½ 409. It would be seen, we remarked that in Poonganoor the estimated value of the Village Enams and waste lands in the Circar villages only amounted together to C. Pagodas 95,491-5-7½ being 53-10-3½ per cent. of the gross value.

* Note.

This sum being added to the sum of Pagodas 95,491-5-7½ shown in the preceding note made the total amount of deductions entered in the statement subjoined to para. 6, viz:—

CIRCULAR LANDS.

	C.	Ps.	F.	C.
Village Enams ...	42,073	5	13½	
Waste ...	53,417	9	10½	
	95,491	5	7½	
Alienated hamlets ...	40,013	5	7	
Total deductions ...	1,35,505	0	14½	

410. We remarked also that the same plan, it would be seen was followed in estimating the value of the alienated hamlets which stood therefore, including village Enams and waste land belonging to these hamlets at C. *Pagodas 40,013-5-7, whereas deducting the value of unavailable waste and village Enams, the net amount of the survey value of the Circar rights in the alienations amounted to C. Pagodas 13,441-0-13 only.

411. It was, we observed necessary that we should further remark that the survey value put on the village Enams and alienated lands was an estimated value and exceeded their actual value to the persons holding them. This circumstance would, we observed be explained more fully hereafter.

412. The Collector we remarked, observed that the total number of persons who held land in Poonganoor on the condition of performing Military service was 1814, "of whom 108 were Duffadars and the remainder Peons; that these were paid in two ways: either by having villages entirely given to their management, whose Revenues, after paying the Circar rent were appropriated to their own use, or by detached pieces of Enam in separate villages; that of the first description there were 108 Duffadars and 960 Peons, for whose maintenance 145 Muzrahs were appointed, and that of these 139 were Umer and 6 were Serve, the latter of which paid no rent whatever to the Circar; that the Umer villages were divided into Umur Mukhtah, of which there were 43 and Umer Char-Ane, of which there were 96; that the rent of the former was fixed and never varied under any circumstances; that of the latter was fixed every year according to the cultivation and 25 per-cent. or (as the name implied) 4 annas of the net produce was paid to the Circar; that in both cases the Enamdars were themselves principally the cultivators; and that to the heads of all these villages who were called the Duffadars. He (the Collector) had delivered out putnahs in the last year."

413. The Collector we remarked further stated, "that the gross estimate of the value of lands of the Serve and Umur villages according to the survey was Cantaroy Pagodas 23,461-4-9½, from which if the Enam be deducted, there would remain C. Pagodas 23,069-5-3, of which only C. Pagodas 9,159-4-6 was in actual cultivation. That the Jodee upon that sum was C. Pagodas 1,639-6-0, which left to be enjoyed by the 1,068 Peons to whom they belonged, the net sum of C. Pagodas 7,519-8-6 affording on an average to each man C. Pagodas 7-0-6½ per annum or C. Fanams 5-13½ which was equal to about 22 Mylee fanams a month. That the amount value by survey of the Kutbudy Emams of the lesser sort which were situated in 27 different villages was C. Pagodas * 5,176-7-3, upon which a Jodee of C. Pagodas 298-4-0 was payable, leaving to the 776 Enamdars a net sum of C. Pagodas † 4,898-3-3 or about C. Pagodas 6-2-13½ per annum to each man; which was per month C. Fanams 5-3½ or about 19 Mylee fanams 51½ cash."

414. The Collector remarked that "from this Statement it was evident that no part of the Kistbundy Enam in this Pollam was capable of paying a higher rent to the Circar than was already assessed upon it, for the pittance which they derived from their land, scanty as it was, was moreover dependent upon the season and their means to cultivate."

415. He proceeded to observe that "though the Peons who enjoyed these Kutbudy Enams were certainly bound by the tenure on which they held them to perform Military service when called upon for that purpose by their chief, yet it was not to be inferred from that

Note.—Of this description the number is very small.—See Statement No. 1, letter 22nd November 1813.

† Called Talliaries also.—See para. 19 of Mr. Ross' letter 17th, in Cons., 22nd Decr. 1814.

"obligation that they were all of the Military profession or tribes "That they were of several different castes, and many of them held "domestic employments in the family, and about the person "of the Poligar, such as palankeen bearers, barbers, jhetties, or prize-fighters, bhats or heralds, that many of them were common "Unkusal or Village Peons who collected money and carried messages. "If all the individuals thus employed" he observed "were deducted, the number of really "Military Peons would not be found considerable; and these still less formidable in value than in "number. In the detailed statements which accompany this letter, your Board will see how "every one of the number was employed in the month of April last, when I had a regular return "made to me of them, and most of them, who could without inconvenience leave their stations "were assembled at Madunpullee."

416. We went to state that Statement B in No. 1 of Mr. Ross' letter of the 30th November 1813, and Statement No. 3 in Mr. Ross' letter of the 17th December 1814 would explain the value of the alienated hamlets, of which the following abstract was inserted.

UMUR MUCTAH, 43 HAMLETS.

The estimated value of the land in cultivation is ...	C. Ps. 2,903	8	8
The amount of the Jodee or quit-rent is ...	740	5	4
Amount estimated to be enjoyed by the Enamdars. ...	2,163	3	4

UMUR CHAR ANE, 96 HAMLETS.

The estimated value of the land in cultivation is ...	C. Ps. 6,131	0	12
The Jodee is ...	899	0	0
Amount estimated to be enjoyed by the Enamdars ...	5,232	0	0

NUOKUR PESH, 15 HAMLETS.

The estimated value of the land in cultivation is ...	C. Ps. 1,156	4	2
The amount of Jodee is ...	198	5	11
Estimated to remain to the Enamdars ...	957	8	7

SHROTRIUMS, 51 HAMLETS.

The estimated value of land supposed to be under cultivation is C. Pagodas	2,558	5	15
The Jodee is ...	902	5	11
Surplus to the Enamdars ...	1,656	0	4

SURVE ENAMS, 28 HAMLETS.

The estimated value of the land supposed to be cultivated is C. Pagodas	691	1	8
Jodee none ...	0	0	0
Surplus to the Enamdars ...	691	1	8

417. The Shrotrium hamlets and most of the Survey Enam hamlets were, we observed held under tenures not liable to be disturbed provided the title be good; the Poligar could not therefore either resume these hamlets or increase the Jodee derived from them; should the titles under which they were held hereafter prove to be invalid, these hamlets, if then resumed, would, we added revert to Government.

418. We remarked that on the principle hitherto adopted of adding the value of all alienations which had not been made by competent authority to the assets of the Zemindaries, Pollams, or in other words of considering with the view to a Permanent Settlement, all village and lands of this description alienated by Zemindars and Poligars as an unavailable resource to the Zemindar or Poligar; it became necessary to consider whether the gross value of the following alienations should not be added to the gross value of the Pollam of Poonganoor.

	Gross Value.		
	O. Rs.	F.	C.
Umur Muctah	2,903	8	8
Umur Char Ane	6,181	0	
Nuokur Pesh	1,159	4	2

419. We stated that it has resulted from a discussion and careful examination of this subject.

1st. That the holders of the Umur Muctah and Char Ane hamlets had long ceased to be under the influence of the Poligar. That the lands they held had been continued to them by the cove of the Collector for 14 years in succession.

2nd. That they had been exempted from all Military service the assumption of the Pollam in 1800.

3rd. That most of the holders of these lands were now bound to perform Police duties.

4th. That the value of the waste land and the actual extent of the land estimated to be in cultivation were both over-rated in the survey.

Paras. 15 and 16, Collector's letter 17th, in Cons., 22nd Dec. 1814.

5th. That the Collector was of opinion it would neither be advisable to resume these lands nor to increase the Jodee paid by the holders.

420. We proceeded to state that as the Jodee therefore or quit-rent was the only assets which would be available to the Poligar from the Umur Muctah and Char Ane lands, it would operate as a hardship upon him if the gross value of these lands were included. That two-thirds of their gross value would amount to upwards of C. Rs. 6,000, while the whole amount of their Jodee as already stated was no more than C. Rs. 1,639-6-0. That on the other hand if the Jodee only were included in the assets, it would operate unnecessarily in disfavor of Government by the relinquishment of a third of the quit-rent to the Poligar. That for these reasons we had resolved to recommend that the permanent assessment of Poonganoor should be formed exclusively of the Umur Muctah and Char Ane Enams, the occupants of which would be considered as holding directly of Government, on whose account also the Jodee would be exclusively collected.

421. We remarked further that the Jodee paid by the Village Enams as everywhere else was proposed to be included in the Land Revenue, and would of course be collected by the Poligar with the Land Revenue of the villages.

422. With regard to the Nuokur Pesh villages we observed, as these were held by dependents of the Poligar on grants made by himself or his ancestors, it was entirely consistent with the principles prescribed and hitherto followed in the formation of Settlements in perpetuity, that the full value of these alienations should be included in the assets.

423. We stated that the circular instructions for the formation of the Permanent Settlement, dated 15th October 1799, directed, that the Settlement should be fixed "independent of all existing alienated lands," (village maniams excepted) but that alienations of the nature of the Nuokur Pesh Enams were not recognized as Lackeraj lands exempt from the payment of public Revenue; for the same instructions went on to state that "all private lands appropriated by the Zemindars or other landholders to the sub-

"sistence of themselves and families as well as all lands held by private servants and dependents were to be considered as forming part of the Circar land and therewith responsible for the public revenue."

424. We observed that we were not aware of any especial reason for deviating from this principle in the present instance.

425. Regarding these lands Mr. Ross we remarked observed, "It is impossible for me to state precisely what was Colonel Munro's motive for continuing some of the Nuokur Pesh villages whilst he resumed others, but I can well imagine that it was done in regard to the feelings of the Poligar and from a principle of justice to the holders, to some of whom they have descended through many generations, and whose families have always performed certain duties either in the Cutcherry or near the person of their chief. Of the 15 in the list, 4 are held by Sumpretties and 4 by Vakils who are now serving and whose ancestors have long served the Poligars; 5 are held by his relations, one by a family doctor and one by the Cazeer of Poonganoor, besides which of the 3 included in the Surve Inams one is held by a Sumprettee, one by a Vakil and one by another Doctor, all of whom are in his service."

"There were originally 23 of these Nuokur Pesh villages of which Colonel Munro continued 15 and directed the remaining 8 to be sequestered but only five of them have been actually resumed; one was continued by Mr. Travers, on a recommendation from Colonel Munro, just before he left India, one was continued, on proof of its being an old grant by Mr. Chaplin; the fate of the third is not yet determined on. The Poligar is very anxious to have it continued as an ancient grant of the family, but I have not yet met his wishes upon the subject."

"The resumption of these villages would certainly be an ungracious, as well as an unprofitable measure; and it will be far better to continue them as they are, and follow the plan mentioned in your Board's letter, of assessing them at their full value, in making the calculation of the Zemindars one-third. This brings two-thirds of their rent to the Government instead of the Jodee hitherto received."

426. We added that the Kutbudy Inams dispersed in 27 villages had on subsequent consideration been included in the list of Village Inams, as being the Inams of Village Tallaree Unkusal or Mahatadies who although formerly liable to be summoned to war by the Poligar, were strictly municipal officers.

	S. P.	F.	C.
427. We observed that the gross collections from Fusly 1211 to Fusly 1221 were	3,34,873	40	17
From which must be deducted the small amount collected in Fusly 1211 being only a part of the Peishcush	5,643	36	27
Total of 10 years	3,29,230	3	70

DEDUCT.	S. P.	F.	C.
Moturpha collections for 10 years	9,837	43	2
Salt, Betel and Tobacco none...			
	9,837	43	2

LICENSES.

	S. P.	F.	C.
Ayen	5,720	11	41
Abkari	947	9	0
	6,667	20	41

Sayer	27,825	9	7
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JODEE.

From Village Inams	15,272	24	16
From Alienated Villages	20,387	10	74
	35,659	35	10
	80,040	17	60

DEDUCT AGAIN.

	S. P.	F.	C.
Allowance paid to the Poligar during 10 years	62,345	39	53
Charges Collection	12,438	6	70
Tanks and Pagoda Repairs	3,833	6	0
	78,617	7	43
Net Land Revenue	1,70,572	23	47
Add Jodee because hitherto included in the Land Rent and collected with it	35,659	35	10
Total Land Revenue Star Pagodas	2,06,232	13	57
Average of 10 years	20,623	0	0

428. The Pollam of Poonganoor, having been rented for ten years pending the consideration of the subject of a permanent Settlement the maximum of the Poligar's receipts for the next ten years was we remarked now known, and we stated that the fairest mode appeared to be to take the decennial rent as the value of the Pollam which as already stated was nearly equal to the average of the 10 years' collections, but about 8 per cent. less than the average of the seven years selected by Mr. Ross.

	S. P.	F.	C.
Ultimate decennial rent—See Statement No. 12, 17th December 1814	24,122	0	0
Jodee of Village Manium do.	1,828	18	60
The value of the Nuokur Pesh village is stated at	1,068	32	47
Total gross value	27,019	6	29

Of which 1/3rd is 9,006-17-9 and 2/3rd	18,012	34	18
Adopting the same mode of calculation (see the same statement) and 2/3rd of the average of the seven years gross collections is	19,255	28	16
The 10 years average collections is	18,343	13	33

	S. P.	F.	C.
429. The average of the Poligar's annual allowances during the period the Pollam has been under the management of the Company, we stated to have been	6,234	0	0
The average of the charges collections to have been	1,243	0	0
And the average of the charges for Tank and Pagoda Repairs to have been	383	0	0
Total	7,860	0	0

Zemindar's 1/3rd compared with the former receipts and charges—See Statement 12 Collector's letter, 17th December 1814.

	On the average collection of 7 years.			On the average collection of 10 years.			On the 2nd year of the decennial lease.			On the 10th year of the decennial lease.		
	S.P.	F.	C.	S.P.	F.	C.	S.P.	F.	C.	S.P.	F.	C.
Deduct Poligar allowances and charges as above	9,627	0	0	9,171	0	0	8,909	0	0	9,006	0	0
Surplus in favor of the Zemindar	7,860	0	0	7,860	0	0	7,860	0	0	7,860	0	0
	1,767	0	0	1,311	0	0	1,049	0	0	1,146	0	0

430. We observed that the surplus which any one of the above accounts exhibited was not considerable, that it included the full value of the Nuokur Pesh villages agreeably to the strict principle hitherto adopted in fixing permanently the revenue of Zemindaries, while the surplus shewn in the last column supposed the realization of the decennial rent in all seasons, an expectation which we remarked it was probable might not be realized.

431. Under the circumstances thus detailed we stated that we had come to the resolution to recommend that the permanent Jummah to be paid by the Poligar, or as he would be hereafter designated the Zemindar of Poonganoor, should be fixed exclusive of the Nuokur Pesh villages and the Jodi of village Inams at the sum of Star Pagodas 18,000.

432. Under the arrangements proposed, it would, we remarked, be observed that the Zemindar unless he could increase the value of the Zemindary the Pecuniary benefit to the Poligar from the restoration of his Pollam considered, cultivation of waste land for his benefit which as the villages were already rented would be difficult; or could decrease the charges of collections without risking a diminution of the revenue of his country would (so far as pecuniary considerations were concerned) receive little immediate benefit from having his country restored to him. It was not however we observed in this point of view that the restoration was recommended. The country we remarked was assumed to ascertain its value; not in consequence of any misconduct on the part of the Poligar. This value had been ascertained, and as the Poligar's conduct during the assumption of his country had been exemplary, the restoration of it to his entire control was a measure of strict justice only.

433. We proceeded by remarking that the Governor in Council would have observed that the Circar villages of the Pollam had been rented to the inhabitants for 10 years, and as they had received Cowles from the Collector, the Zemindar would not be at liberty during the continuance of the lease to exact more than the rent defined in those Cowles.

434. All the waste lands in the Pollam we stated had been included in the assets, and during the lease had been made over to the inhabitants who had rented the villages.

435. As the quantity of this waste arable land in the Pollam was rated in the survey at the value of Canteroy Pagodas 71,958-7-2 $\frac{1}{2}$, it appeared to us necessary to make a few observations on this subject.

436. We stated that of this total valuation the sum of C. Pagodas 40,553 was put down as the value of "Anadee Bunjer, or land waste for 20 years and upwards," leaving the Laeg Bunjer or waste fit for cultivation C. Pagodas 31,405. This valuation we observed was the estimate formed by Native Surveyors of what the land might produce if cultivated.

437. We gave it as our opinion that had the extent of waste lands been stated in Cawnies or Acres and been compared with the extent of land under cultivation, the difference would have appeared proportionately much greater. We remarked that at present the value of the two descriptions of waste was C. Pagodas. ... 71,958 0 0

And of the land in cultivation as estimated by the survey. ... 57,352 0 0
making the waste 125 7/16 per cent. of the cultivated land.

438. It was well known we observed that in all the Districts which were designated "Dry Grain Districts," the whole extent of land in each village not cultivated and not occupied by hills very thick jungle or other obstructions might be considered as waste capable of being reclaimed. In such cases we remarked the wastes must often very greatly exceed the extent the quantity of land under cultivation in any one year.

Note.—See letter to Mr. Ross, 24th, in Cons., 24th October 1814.
From Mr. Ross, 29th November, in Cons., 5th December 1814.

439. In cases where considerable tracts of waste land are contiguous to rivers and lakes, from which, by works of art, they might be rendered fertile, a question might we observed arise whether it would be proper, in forming a permanent Settlement, to keep in view the advantages which might possibly be derived from such lands if so improved; but we remarked that it appeared to be chimerical at the present period under the acknowledged poverty of the Cultivators, and the want of capital among them generally, to calculate on any material addition to the Land Revenue from the high unirrigated and very extensive wastes which were to be found in every district of the peninsula, and on the table land above the ghaut in the Ceded Districts in particular. If in a long course of years the capital of the country, and the population should so increase, as to admit of these lands being occupied, their cultivation would we added have the effect of rendering less burthensome the present assessment on the cultivated land, and the Government of that happy period would we presumed, find other abundant and concomitant sources of wealth from which to add to the immediate revenues of the State.

440. We explained that it was the practice of Cultivators in Dry Grain Districts to change their lands annually or periodically and to occupy fallow and waste, in order that the land which had been impoverished by constant culture might recover by being allowed to remain fallow. On this subject we remarked, Colonel Munro in his Report on the Settlement of the Ceded Districts for Fusly 1212 said "the sum of Star Pagodas 65,169 in Column 19 is the rent of lands not cultivated the preceding year, but though these lands considered separately, from an increase of cultivation, they cannot be regarded as such when taken into the general account of the whole country for they are not more than the equivalent of that proportion of cultivated land which the Ryots every year throw up, in order to occupy fallow and waste." This observation we stated was presumed to be applicable to lands in cultivation once or twice in 8 or 10 years, but that it was a great fallacy to suppose that the money value of land really waste and never under cultivation, as inserted in the Survey accounts of the Ceded Districts, had any real value; it was, we observed, as remarked already, no more than an estimate of what it would probably yield if cultivated and "*Anadee Bunjer*" instead of being translated "land which has been waste twenty years and upwards" would be better defined by the words "land not cultivated within the memory of man, nor likely to be within any period to be now fixed."

441. We stated that it had been admitted more land was cultivated under the impulse given under the Ryotwar system than would be cultivated were the Ryots left to follow their own inclinations, before, therefore, it could be of any use to cultivate waste land, the cultivation of the land now under the plough must first gradually be brought, by the inclination and interest of

the Cultivators, to the extent which it might have reached by the impulse given to it under the Ryotwar system.

442. We remarked that the custom of the Native Government (a practice too long continued by our own) was to endeavour to create an increase of revenue by a forced cultivation, so that while much land was cultivated none was well cultivated. That under the decennial lease it would be the interest of the under-cultivators to confine their labor to the well cultivating of a smaller extent of land—that by this they would benefit—and from this benefit, would result that extension of cultivation from choice which heretofore was carried by compulsory acts.

443. If we added the view thus given of the present interests of Cultivators be correct, it follows that a long period must elapse before waste land can be of much value.

NOTE.—Waste land incapable of being rendered productive except at an expense which men of property for pleasure alone can afford sells near Madras for 100 and 150 Pagodas a Cawny.

* NOTE.—Examination of William Driver, Esquire. Question.—Supposing you had to let a farm and there were two persons applying for that farm, and that the one had a larger capital than the other, would you not recommend to the landlord to take the man with the larger capital, although he gave a slighter rent than the other, allowing both the tenants to be secure and equally good farmers.

A.—Certainly; in all cases we make that distinction.

Q.—Even at a diminution of the rent.

A.—Certainly; I have done it in many instances for this reason that the one will cultivate in a high state and leave it so at the expiration of the lease; whereas the other will starve it throughout and leave it in a starved state at the end of the lease.

Q.—What you call high farming has very much increased in England.

A.—Yes.

Q.—What do you consider the difference between the produce from the two?

A.—Half as much again on an average.

Report of the Committee of the House of Commons on the Corn Laws, ordered to be printed 26th July 1814.

444. We observed that waste land in India was intrinsically of no value except for pasturage in favorable climates; that to give its value it must be capable of being turned to some account; that near a populous town it became valuable for the purpose of building on, or for the appropriation of surplus stock; that in the interior of the country there existed little or no surplus stock, and that the land actually under cultivation, in order to be brought to the productive state of which it was capable * required as had been already explained, the application of much more stock than the Cultivators then possessed. It was always found, therefore, we remarked, that where wastes were proposed to be occupied, it was for the sake of the profit to be derived from the low rent of the first five or ten years; particularly when it was proposed to clear jungle ground, and that it was generally taking away stock and labor from land where it could be more profitably applied.

445. We stated it to be our opinion that Ryots seldom emigrated merely for the sake of occupying waste, and that when Ryots did emigrate from one District to another it was believed usually to be either because they were unable to pay their rents, because they were called on for old balances, or because that part of the country they resided in had suffered either from long drought or from sickness. We observed that Ryots would we believed endure much distress before they emigrated, and that few Ryots could afford to abandon their old lands to cultivate waste because waste (unless woodland newly cleared the clearing of which was however expensive) was generally unproductive for the first year or two, and was acknowledged to be in every country less productive than lands under the usual course of crops.

446. We remarked that if applications for waste land came from emigrants from provinces not under the Company's Government or from particular persons not heretofore Cultivators, the settling such persons on waste land was always an accession of so much stock to the Districts; that for instance an accession of emigrants from Mysore might add to the stock and labor of the Ceded Districts and shew an increase of revenue from the occupation of waste land, but an emigration from Nellore to the Ceded Districts would not increase the revenues of the Company, although these emigrants should occupy waste in the Ceded Districts. If however the extent of the occupations, of waste land could be ascertained and the proper deductions be made for stock heretofore employed elsewhere, it was, we added, supposed that the gain to revenue generally from the occupation of land actually waste for a very long period would be found to be very inconsiderable throughout the peninsula.

447. We continued by observing that if stock and labor were required to occupy waste

*NOTE.—Waste land on very low rents and free of rent for some years was refused in 1811 by the disbanded Troops of His Highness the late Nabob of the Carnatic on the cession of the country to the Company.

NOTE.—The Board will have occasion to shew that it has had this consequence in settling some of the Districts permanently.

land, and if the present means of the Cultivators were not adequate to the proper cultivation of the land then under the plough one year with another, it must follow that to include the value of any portion of waste land in any account of proposed assessment, or, in other words, to estimate any part of the waste lands as an immediate productive source must be attended with mischievous consequences; that it must effectually prevent the cultivation of waste land by absorbing the profit on agriculture which might be employed hereafter to reclaim

waste when the land under cultivation had been sufficiently improved; and that to reserve waste land for future assessment could have no other effect than either to invite stock and labor from land already under cultivation or to discourage all attempts to occupy it by taxing it in the first instance.

448. That if the assessment on land in India were so moderate as to furnish that surplus stock and labor which was so much required to effect the improvement of the country, something might be expected at a distant period from a limited occupation of wastes. But so long as the assessment on land was in some cases more, in few less, than half the produce, or what was the same thing founded, on the average collections made from so high a land assessment, the accumulation of capital and stock under the great vicissitudes in the seasons in India would, we apprehended, be too slow to justify the expectation of any rapid improvement of the country. We observed that it would not be denied that the occupation of waste land must follow, that it could not precede this improvement.

449. The seasons in India were, we observed, so fluctuating, that is, the duration of the rainy season, or the quantity of water which fell was so variable, the fluctuation in the price of grain was so great and the extent of the cultivation of a village must depend so much on these circumstances, that it seldom amounted in any two years to the same extent, and often fell considerably below what might be called the full cultivation.

450. We stated that in the Salem District, and in the Jaghire or Zillah Chingleput there was abundance of waste land; that this waste had not, it was feared, added much to the means of the Mutahdars who bought the estates in these Districts or diminished in any degree the evil consequences which had resulted from taking the supposed value of a portion of it into consideration in assessing permanently the Land Revenue of the Districts. That it was 12 years and more since the revenue was permanently settled in these Districts, and that although we did not possess information on the subject, we had no reason to conclude that wastes to any extent had been occupied in these Districts during that period.

451. Under this explanation we submitted it as our opinion that it would not be prudent to look to any benefit to be derived from the waste lands of Poonganoor, within any period that it would be at all useful to name.

452. We noticed that it would be proper to declare as proposed by the Collector that the payment of the stipend to the uncle of the Poligar provided for. death of the uncle, that to make this arrangement more easy it would be desirable that the Poligar should pay the stipend along with the Jummah to the Collector, who would then issue the amount to the uncle, during his life. This we observed would prevent any improper claims to a continuance of the stipend after the uncle's decease; the stipend we remarked amounted to nearly one-half of the allowance paid to the Poligar, and was granted for services rendered by the uncle when the present Poligar was a minor.

453. We stated that we were not aware that the proposed permanent Settlement of Poonganoor could be considered to be prohibited by the recent orders of the Honorable Court; that the proposed measure was little more than restoring the Poligar to the possession of his hereditary Pollam on a fixed Peishoush; that it might be proper, however, to declare the amount of the Jummah subject to the approval of the Honorable Court, and in the meantime to grant the Poligar a conditional Sunnud as Zemindar with a clause binding the Zemindar to submit to such arrangement respecting the Jummah as might be ordered by the Honorable Company. The arrangement we observed, appeared to us however so little liable to objection, and in itself so very desirable that we should prefer that the Zemindar should be reinstated on the proposed terms without any reservation—other than was implied by the control which the Honorable Court were competent to exercise over such measures.

454. Should these arrangements be approved by Government, detailed instructions would, we added, be furnished to the Collector for carrying them into execution, so that the transfer of the Zemindary might be made previously to the commencement of Fusly 1225 or prior to the 12th of the ensuing July.

455. We remarked further that the Collector had submitted the draft of a Sunnud to be issued to the Poligar which we had examined and approved, and that a list of the villages in the native language would also be added to the Cowle, under the signature of the Collector.

456. We concluded by observing that we had reason to be entirely satisfied with the manner in which Mr. Ross had reported on the value of the Pollam of Poonganoor, and with the correctness with which the statements of the value of the Pollam had been prepared.

457. By the letter from the Secretary to Government in the Revenue Department, dated the 23rd June 1815, we were informed that in consideration of the respectability and good conduct of the ancient Poligar in whose favor the Settlement of Poonganoor was made, as well as of the interests of the Pollam and its inhabitants, the Right Honorable the Governor in Council felt much satisfaction in confirming that measure, and entertained little doubt that it would also meet with the approbation of the Honorable the Court of Directors to which it was however necessary to apprise the Poligar that it must be considered as being subject.

To the Chief Secretary to Government, in Cons., 13th March 1815.
From Mr. Ross, 2nd, in Cons., 8th October 1813.
To Mr. Ross, 29th October, in Cons., 2nd November 1813.
From Mr. Ross, 21st, in Cons., 28th February 1814.

458. On the 13th March last we submitted, for the consideration of the Right Honorable the Governor in Council, the correspondence noted in the margin with the Collector in Cuddapah, respecting the register of allowances for resumed privileges, pensions and charitable allowances for Fusly 1223.

459. The amount of these allowances for Fusly 1222 as sanctioned by Government under date the 6th November 1812 was, we observed, as follows :—

	S. Pags.	F.	C.
Compensation in lieu of resumed privileges and offices	10,596	16	52
Pensions... ..	796	28	16
Charitable allowances	1,445	12	24
Total Star Pagodas..	* 12,838	12	12

* See Proceedings of the Board, 22nd October 1812.

460. And we stated the following to be the amount on account of Fusly 1223 :—

Compensation in lieu of resumed allowances, &c., as above ...	10,956	16	52
No. 15 in Statement X enclosed in Mr. Ross's letter of the 21st February 1814	1,666	30	0
No. 16 Do. do. do. do. do.	200	0	0
No. 17 Do. do. do. do. do.	300	0	0
No. 18 Do. do. do. do. do.	300	0	0
An addition to No. 9 in the same statement of 15 Pagodas per mensem or per annum	180	0	0
Additional compensation in lieu of resumed allowances as now charged—See Statement No. 2 in Mr. Ross's letter of the 2nd October 1813	11,735	13	10
Dikkee or 10 per cent. on the collections from certain villages above the collections of Fusly 1211 as now charged—See Column 12 in Statement A, in Mr. Ross's letter of the 21st February 1814 ...	619	9	67
Total compensation in lieu of resumed privileges as per Statement X, in Mr. Ross's letter of the 21st February 1814	25,597	24	49
Pensions as per Statement Y in Mr. Ross's letter of the 2nd October 1813	796	28	16
Charitable Allowances as per Statement Z in do. do.	1,445	12	21
Grand Total Star Pagodas.	27,839	20	9

461. From these statements we remarked it would be perceived that the Pensions and Charitable Allowances for Fusly 1213 were the same as those sanctioned for the preceding year; but that in the amount of compensation for offices and privileges resumed a very considerable increase had taken place—the charge for Fusly 1222 being estimated at Pagodas 10,596-16-52 and that for 1223 at Pagodas 25,597-24-4-9. This increase, however, we explained to be chiefly nominal.

462. We observed that the only actual increase in this branch of expenditure for Fusly 1223, above that of the preceding year consisted of the following new Pensions :—

Pagodas 1,166-30-0 a pension granted to the Poligar of Ghuttum under the orders of Government conveyed to us in Mr. Hill's letter of the 10th September 1813.

Pagodas 200. do. do. do. to the Moodoorreddypully Poligar under the same orders.

Pagodas 300 a pension to Tupool Moohahut Khan, as sanctioned by Government under date the 12th October 1813.

Pagodas 300 a pension to Hakina Meera do. do. do. Pagodas 180 an increase to the pension formerly granted to Oopulloor Nursimha Reddy in conformity with an order from Mr. Secretary Hill dated the 14th or 28th September 1813.

463. The other two items of increase, viz., Pagodas 11,735-13-10 and Pagodas 619-9-67 were stated to be merely nominal and to consist of payments which had long been made, but were then for the first time brought into account.

464. The particulars of the first of these sums Pagodas 11,735-13-10 we observed were contained in the Statement No. 2 enclosed in Mr. Ross's letter of the 2nd October 1813, and described them as consisting of long established fixed payments to ninety-six different persons chiefly Poligars, and their dependents, which although regularly paid, had not hitherto been brought into the public accounts. The amount of these payments, being the proportion allowed to the persons abovementioned on the rent of their villages for Fusly 1211, had hitherto, we remarked, been deducted in one sum from the Jumabundy, the net revenue only being carried to account, but as this practice was certainly very irregular and objectionable, we mentioned our having desired that it may be discontinued and, stated that hence an apparent increase was observable in the estimates for Fusly 1223 to this amount.

465. The other small item of increase amounting to Pagodas 619-6-67 we remarked was also nominal, and was to be ascribed to a similar arrangement. We added that besides the fixed allowance alluded to, the persons in question, it appeared enjoyed an additional allowance of 10 per cent. upon the increased collections from their respective villages above the collections of 1211, that this allowance of course varied with the collections of each year; but that it also was deducted from the Jumabundy, and paid in the same manner as the sum before mentioned, we observed that at our suggestion Mr. Ross proposed to fix this variable allowance at Pagodas 619-9-67 per annum, being at the rate of 10 per cent. on the sum in which the decennial rent exceeded the collections of 1211, and as the arrangement we stated is favorable to the pensioners, we submitted that it might be confirmed by Government.

466. Under the foregoing explanations, we recommended that the Cuddapah Estimates for Fusly 1223 on account of resumed privileges, pensions, and charitable allowances, might be sanctioned at the sum of Pagodas 27,839-20-9 before mentioned—a recommendation with which the Right Honorable the Governor in Council was pleased to comply on the 29th March.

CHINGLEPUT.

467. At our meeting of the 12th June last we proceeded to the further consideration of the subject of Mr. Jarrett's letter dated the 27th August preceding reporting on certain complaints preferred against Nairain Row, Pagoda Tahsildar, and Runga Row, Aumeenah, for great irregularities in the affairs of the Pagoda at Conjeveram, in consequence of which Mr. Jarrett had deemed

Proceedings of the Board, in Cons., 12th June 1815.
In Cons., 1st September 1814.

it necessary, after some examination, to dismiss them and to appoint a person named Vencata Row, as Pagoda Tahsildar, and Appajee Row, as acting Aumeenah in their room.

468. We acquainted Mr. Jarrett, on the 1st September 1814, that we could not at such an early stage of the enquiry, authorize the dismissal of the above servants, but we gave him authority to suspend them from their situation and observed that the result of the investigation must determine whether it would be proper that they should be dismissed, and whether any further punishment should be inflicted on them.

469. The inquiry was afterwards conducted by the Collector's Head Assistant Mr. Lane whose report accompanied Mr. Jarrett's letter of the 31st December 1815. In Cons., 9th January 1815. and, as it appeared from the declarations of Narrain Row, Runga Row and Vadary Streenavasiengar, the Pagoda Modee, which we transmitted with the above report that they were guilty of concealing the deficiency in the Pagoda accounts, which, as Mr. Lane remarked "it was their especial duty to have reported." Resolved that these 3 persons, Narrain Row, Runga Row, and Vadary Streenavasiengar should be dismissed from the date of their suspension.

470. We observed that in the abovementioned declarations which were all sworn to before Mr. Lane, the Acting Serishtadar Vencat Row was accused of being the chief cause of the irregularities in the Pagoda affairs, of having received money at different times from the funds of the Pagoda and of taking certain sums from the inhabitants of some of the rented villages, to excuse them from the payment of their balances.

471. The Tahsildar, Narrain Row, it appeared deposed that, when Vencat Row came to the grand feast, he asked for forty (40) Rupees, saying that, if it was not given to him, he would be "very angry and displeased," that he (the Tahsildar) therefore brought 40 Rupees from the Mody and paid the amount to Vencat Row, who told him to "make it up in any charges of the Pagoda," but that this could not be done as "more than the *Dittum* could not be charged." Narrain Row further deposed that the former Aumeenah Butcha Row (whose dismissal was sanctioned by us on the 4th July 1814) obtained from the Mody and paid to Vencat Row, when he came to Chavilmaido, the sum of 50 Pagodas.

472. We remarked that Runga Row in his deposition, confirmed Narrain Row's statement regarding the payment of 40 Rupees to the Acting Serishtadar, and added that, when he was appointed Aumeenah, he found it mentioned in Butcha Row's accounts that 125 Pagodas had been paid to the Mody out of the Shotrium villages; that, on placing a peon over the Mody, he was informed by the latter, that the former Aumeenah, Butcha Row, had paid 50 Pagodas to the Serishtadar Vencat Row "when the Huzoor Cutcherry was at Chavilmaido," and that the Mody afterwards wrote to Butcha Row on the subject and obtained a letter through him from the Serishtadar which he delivered to the deponent accordingly. Vencat Row was charged, in another part of Runga Row's deposition, with having connived at false Tamarind Estimates prepared by Butcha Row, and with having received money from the inhabitants of Sahabhogum and Timmasamodrum to excuse them from paying their balances.

473. Mr. Lane in his letter observed with reference to the foregoing declaration, that a chit was discovered in Runga Row's drawer, supposed to have been addressed by Vencat Row to Runga Row, "desiring the latter not to trouble the Mody for the amount deficient in the Pagoda accounts, but to pay 25 Pagodas and make a little delay for the rest, respecting which he would give further instructions." This chit however, Mr. Lane remarked, was not in the handwriting of Vencat Row, who denied all knowledge of it whatever.

474. The deposition of the Mody, Vadari Streenavasiengar, was found by us to correspond with that delivered by Runga Row regarding the 50 Pagodas alleged to have been paid, through the former Aumeenah, to Vencat Row, while at Chavilmaido, and it appeared from Mr. Jarrett's letter of the 27th August, that the difference between the above sum and the whole amount collected from the Shotrium villages, or 75 Pagodas, had been satisfactorily accounted for.

475. In addition to the above we perceived from Mr. Lane's report, that an extra charge appeared, in the Pagoda accounts of the grand feast, of Star Pagodas 6-37-0 for a pandal built by the Aumeenah, Runga Row, "by order of Vencat Row, conveyed in his own handwriting," and that to all this Vencat Row replied that he only borrowed 20 Pagodas from the Aumeenah Butcha Row, which he had repaid, and that he was not liable for any further sum.

476. With regard to the collections stated to have been made from the inhabitants of elahbhogum, &c., for the private use of Vencat Row, we learnt that a declaration was forthcoming signed by two inhabitants, which purported that "a Tafrick or subscription for 100 Pagodas was made in every village, not to collect the balance of *Fusly* 1222, and that 10 Pagodas was accordingly collected at the village of Timmasamodrum and given to the Serishtadar Vencat Row." It appeared that one of these inhabitants had since denied having in any way paid money for the use of Vencat Row, and stated that his brother who is young, was induced by Runga Row to sign the declaration.

477. We observed further that one Caray Samiah, an inhabitant of Caray, another village of Conjeveram, also deposed upon oath, that four persons (among whom we noted the same Cutchappah Sastree who had been engaged in the illicit practices with the former Serishtadar Mullah Row) had required the inhabitants of Caray to pay their share of the 100 Pagodas which had been promised to Vencat Row, in consideration of his making a favorable rent for *Fusly* 1223, that he, the deponent, with three other villagers who were so called upon, not having any money, had given a bond on stamped paper for 15 Pagodas and a cadjan writing for 2 Pagodas more in the name of one of the four persons to whom the money was accordingly paid, and finally that he, the said deponent, "was rejected from the rent of *Fusly* 1223, which was granted to the three other persons."

478. It also appeared that Streenavasa Ragavachary and Ramonjee Iyengar, two of the above four persons, denied all knowledge of the transaction, and another named Rama Row, (a Pymashee Gomastah) was not to be found. That the three persons named as privy to the bond, had since signed a joint declaration denying any knowledge of the said bond; but that as Mr. Lane observed all these communications reached him too late to admit of his prosecuting the inquiry any further, as he was obliged to repair to Sydapettah, he added that "a great deal of pains seemed to have been taken to keep the evidences scattered about, to prevent the affair being brought home to the parties."

479. A declaration was also it appeared forthcoming, made by a person named Aulien, an inhabitant of Dawoodpettah, to Appajee Row, the Aumeenah of Conjeveram, to the following effect.—"The Aumeenah, Runga Row, sent for the merchants of my pettah and saying he had orders to collect the pymash, we stated we had a Cowle from the Board, and need not pay. He threatened to sell our property unless we paid him 50 Rupees, in which case he would write to Serishtadar, Vencat Row, to get us excused. The merchants were afraid and paid 50 Rupees to me with orders to pay it to Runga Row at noon. I accordingly went with Ponnappah Moodelly and Poonungutty Moodelly to Runga Row at his house. He took 15 Rupees, saying he should keep them, and sent the remainder 35 Rupees to Vencat Row; but we have received no Sunnud."

480. Mr. Lane stated that Aulien did not appear before him till just as he was starting for Sydapettah, and that the two Moodellies were at Seringapatam; but that Aulien assured him that he would prove the truth of his declaration and that he would produce the Moodellies, on their return from Seringapatam to confirm the foregoing statement.

481. It appeared from the 11th para. of Mr. Jarrett's letter of the 31st December, that although, after a diligent investigation, he could not discover that large sums had been paid in the different Mootahs, during Fusly 1223, as had been done in the preceding year to Mulla Row and others, yet a memorandum had been found in the duff of the late Acting Serishtadar, Vencat Row, written in the Telugu language, which began thus;

The subscription in the "Mootah of Manemangalam" spoken for Pagodas ... 400 0 0
for which inhabitants were consented for Pagodas... 300 0 0
and it seemed, from the remainder of the documents, that a further sum was to be forthcoming in the Dutch Settlements.

482. From this Mr. Jarrett very reasonably inferred that large sums of money had been promised to be given at some future periods; but that the detection which had followed the mode of collecting such sums in the former year had suggested the expediency of conducting these collections with increased caution.

483. Mr. Lane we perceived adverted in the concluding paras. of his report, to the evidence which had been adduced against Butcha Row, the former Aumeenah of Conjeveram, on the subject of his false Tamarind Estimates and his alleged collections from the Weavers. It appeared that this man, Butcha Row, had not yet been found, though his security had been called upon to produce him; but we could not fail to remark the extremely reprehensible conduct of the Acting Serishtadar, Vencat Row, who instead of giving every assistance to Mr. Lane in the prosecution inquiry seemed to have done all in his power to withhold information and even "went so far as" actually to misrepresent the evidence of a witness whom there was every reason to believe he "had endeavoured to persuade to be guilty of perjury."

484. The marked impropriety of Vencat Row's conduct, as noticed in the 3rd para. of Mr. Jarrett's letter of the 27th August, in sending for the newly appointed Tahsildar of the Conjeveram Pagoda and intimidating him for obeying the orders he had received also attracted our notice and excited our severe displeasure.

485. On a review of the foregoing circumstances, we found ample grounds for approving and confirming the dismissal of the late Acting Serishtadar, Vencat Row. It was to our judgment fully established that the sum of Star Pagodas 6-37-0 had been disbursed out of the Pagoda funds, to decorate his places of abode at Conjeveram and to the distinct charges preferred against him, on oath, by Narraim Row, Runga Row, and Vaday Streenevasiengar, he had only replied generally, in his Arzee of the 3rd December, by denying their validity and attributing them to the instigations of malice, while he acknowledged having borrowed 20 Pagodas from the Aumeenah Butcha Row, which he must have known to be extremely irregular, as the amount must necessarily have been taken out of the funds under the charge of the Aumeenah. The allegation contained in Runga Row's deposition respecting Vencat Row's connivance at Butcha Row's falsification of the Tamarind Estimates seemed fully confirmed by Mr. Lane's account of his attempt to screen Butcha Row from discovery; which combined with his conduct, as already noticed towards the newly appointed Tahsildar at Conjeveram, proved him wholly undeserving of public confidence.

486. We therefore came to the resolution that Vencat Row should be dismissed from his situation, and that the Collector should be directed carefully to examine the evidence taken of collections said to have been made from different villages for the use of the said Vencat Row, and should he consider it probable that the unlawful receipt of money could in any instance, be brought home to him, to institute a prosecution against him in the Zillah Court, proving distinct charges and drawing up particular instructions for the Government Vakil.

487. We at the same time agreed to call the Collector's attention to the charge preferred by Aulien, an inhabitant of Dawood pettah, against Vencat Row, and the Aumeenah, Runga Row, for money alleged to have been collected from the merchants of the aforesaid pettah.

488. We remarked that it would depend on the result of these inquiries whether Vencat Row and Runga Row should be declared incapable of ever again serving the Company.

489. We gathered from Mr. Lane's report that corruption and fraud had in two instances, been satisfactorily established against Butcha Row, who had been dismissed from his situation of Aumeenah under our orders of the 4th July 1814 and who had since absconded. We therefore resolved that the Collector should be directed to call upon his security to produce him, and that he should be instructed eventually to institute a criminal prosecution against him in the Zillah Court, reporting the result for our information. We should then be able to determine on the expediency of declaring him incapable of ever again serving the Company.

490. We took the opportunity of sanctioning the appointments mentioned in Mr. Jarrett's letter of the 27th August, together with the appointment of Annay Pillai to be Head Sumpretty in the room of Ramiah, whose dismissal, under the circumstances noticed in the 9th para. of Mr. Jarrett's letter of the 31st December, we approved and confirmed.

491. In the 11th para. of the letter of the 27th August Mr. Jarrett had reported the suspension of Sashadriengar, Aumeenah of Chavimaadoo, for money alleged to have been received by him, for his own private use, from the inhabitants of that estate, and it appeared from the 16th para. of Mr. Jarrett's letter of the 31st December that he had since been convicted before the Magistrate who had fined him 50 Rupees and sentenced him to three months' imprisonment.

492. We therefore determined that the said Sashadriengar should be dismissed from the date of his suspension, and that it should be recommended to Government to declare him incapable of ever serving the Company again.

493. In conclusion we required the Collector to transmit, with his reply to these Proceedings, the house, name, and general place of abode of the aforesaid Sashadriengar, as well as of the following persons; in order that, if it should ultimately be deemed expedient to declare them incapable of serving the Company, this might be properly designated in the public advertisement.

Vencat Row, Acting Serishtadar.
Runga Row, } Aumeenahs.
Butcha Row, }

From Mr. Sullivan, 23th, in Cons., 31st July 1815.
From Mr. Secretary Hill, 11th, in Cons., 11th September 1815.
To Mr. Cooke, 9th, in Cons., 9th October 1815.

494. The letter from Mr. Sullivan, noted in the margin, will shew that the Collector expressed considerable doubts as to the practicability of further proceedings in this case, but Mr. Cooke having subsequently been appointed to the situation of Collector in Chingleput, we issued further instructions to that officer for the particulars of which we beg leave to refer to the letter noted in the margin.

To the Chief Secretary to Government, in Cons., 11th May 1815.

From Mr. Jarrett, 23th June, in Cons., 4th July 1814.
To do. 14th, in Cons., 14th July do.

495. Under date the 11th May 1815 we submitted for the consideration of the Right Honorable the Governor in Council, a correspondence with Mr. Jarrett, Collector in the Zillah of Chingleput, respecting a proposed grant of the village of Timmasamoodrum, near Conjeveram, to W. Vencutnarrainiah, an inhabitant of Madras.

496. We observed that the want of proper accommodation for travellers on most of the public roads, and the very dilapidated state of many of the choultries in the interior, had induced us to address a circular communication to the Collectors, directing them to encourage the erection of such buildings, on the part of respectable natives, by every means in their power, and that in order to induce them to undertake such works, it has been proposed to annex to public choultries a manum of waste land; a copy of the circular instructions in question was submitted to Government under date the 30th November, and received their confirmation on the 6th December 1811.

See letter from Mr. Jarrett, in Cons., 4th July 1814.

497. It would be soon we remarked from the correspondence which accompanied our letter that the father of W. Vencutnarrainiah "erected three choultries for the accommodation as well of Native as of European travellers on the high road leading from Madras to Seringapatam, and from Ramaswarum to Benares," and that W. Vencutnarrainiah, in order to provide for the establishment of these institutions on a permanent footing, had applied to us to annex to them the Aumani village of Timmasamoodrum, near Conjeveram, on the condition of his paying to the Government the average annual revenue derivable from that village, viz., Pagodas 87 per annum.

498. We stated that we had referred this address for the report of the Collector, observing, at the same time, that no grant for the village could be issued in favor of W. Vencutnarrainiah, unless the consent of the inhabitants were previously obtained.

499. We remarked that from the Collector's reply it would be observed that the village had been leased out for ten years at an annual rent of 90 Pagodas; that the renters and inhabitants readily consented to surrender the Circar rights to W. Vencutnarrainiah, who consented to pay the full rent, and that in consideration of the public utility of the buildings in question, we had directed the Collector to place that person in possession of the village.

500. In conformity with the communication at the same time made to the Collector in forwarding the correspondence for the consideration of the Government, we begged leave to recommend, that, subject to the confirmation of the Honorable the Court of Directors, a Cowle should be granted by the Right Honorable the Governor in Council authorizing W. Vencutnarrainiah and his heirs to hold the village in question, so long as they should continue to pay to the Government the annual rent of ninety Pagodas, and should support the three choultries abovementioned.

501. We observed that in order to prevent the possibility of mistake, it might be proper, in the event of the grant being issued, that it should be particularly specified therein that the village was to be considered as attached to the choultries, and not as a personal grant to the petitioner.

502. By Mr. Secretary Hill's letter of the 26th May we were informed that, subject to the confirmation of the Honorable the Court of Directors, the Right Honorable the Governor in Council had been pleased to grant to W. Vencutnarrainiah and his heirs for ever the village of Timmasamoodrum, near Conjeveram, on condition of his and their paying to Government the annual

rent of ninety Pagodas and supporting the three choultries founded by his father, to which the village is attached; and we were at the same time directed to draw up a Cowle for the village, specifying the conditions on which it was granted.

503. A draft of the proposed Cowle was accordingly prepared by us and transmitted for the consideration of the Government under date the 1st June following and a Cowle duly executed was forwarded to us in Mr. Secretary Hill's letter dated 30th of the same month.

To the Chief Secretary, in Cons., 1st June 1815.
In Cons., 3rd August 1815.

504. Under date the 5th October 1815 we acknowledged the receipt of Mr. Secretary Hill's letter under date the 28th June 1814 containing an extract from the Proceedings of Government in the Military Department, and instructions to us respecting a portion of land which Government had been pleased to grant to Subadar Seik Mohuddeen Bahauder.

505. We then stated that conformably to the orders of Government we issued directions to the Collector in the Zillah of Chingleput, on the 15th May preceding, to ascertain and report whether there was any waste land in the village of Maungaud (where the Subadar had expressed his wish that the land to be granted him might be situated) which the Mootadar and Merassidar might be willing to make to him, desiring at the same time, that if any difficulty should exist in procuring the specified quantity of land in Maungaud, he would assist the inquiries of the Subahdar to procure the land in some other village.

506. We at the same time enclosed a letter from Mr. Lane dated the 25th ultimo, from which we remarked the Right Honorable the Governor in Council would perceive that neither the Zemindar of Poonamallee (in whose estate the village of Maungaud was situated) nor the Meerassidars of the village consented to resign the 14 cawnies of land required by the Subahdar, and that the latter declined to point out the same quantity of land in any other village.

507. We observed that we had had frequent occasion to explain that the term "grant of land" gave a very erroneous idea of the nature of the grant. That in the village of Maungaud for instance one of the finest villages in the Poonamallee District, and watered by the large tank of Chembrumbankum, there was not probably any waste land, so that the grant if made according to the wishes of the Subahdar would be a grant of money at a higher rate per cawny than in most Districts. That the Subahdar would not be allowed to sell the land or interfere in any other way than to receive the dues of Government assigned to him by the grant. That such an assignment would make the extent of the revenue granted a perpetual pension as explained more fully in our letter of the 26th November 1807, and must entail a perpetual remission of the permanent Jumma of the estate of Poonamallee to the extent of the grant.

508. We wait the further orders of the Governor in Council on this subject.

509. At our meeting of the 31st March 1814, we took into consideration the claims made by Chinniah Moodely, Proprietor of several Zemindaries in the Zillah of Chingleput. This person having fallen in arrears to a considerable extent on account of Fusly 1220, his estates were put up to sale by public auction at the close of that year, but no offer was made for them.

Proceedings of the Board, in Cons., 31st March 1814.

510. The next step under the Regulations was the arrest of his person, but we were of opinion that such a proceeding would in this instance have been unnecessarily severe, impolitic and perhaps unjust, not only because the numerous estates which he possessed in the District afforded ample security for the comparatively small balance which was due (Pagodas 14,925,

but because it appeared that he had claims on Government, yet unadjusted, to an amount exceeding the balance above stated.

511. We at the same time observed that we were by no means prepared to acknowledge these claims without the fullest investigation and evidence of their justice; neither did we permit them to be urged as a set-off against the balance. Connected, however with the other consideration of this man's extensive possession, the existence of the claims in question was thought by us to afford a general ground for forbearance, and we therefore granted Chinniah a period of six weeks to discharge his balance.

512. This forbearance, however, we were induced, from the difficulty of investigating the claims of Chinniah, to extend to a period beyond that at first proposed, and he was thus enabled gradually to reduce his arrears for Fusly 1220; but as the arrears for 1220 decreased, new arrears arose on account of Fusly 1221, and at the expiration of the latter Fusly, Chinniah stood indebted to Government in the sum of Pagodas 7,814-30-9 on account of 1220, and Pagodas 21,749-39-54 on account of 1221, making a total of Pagodas 29,564-24-63.

513. By the sale of six estates by public auction, and payments made by Chinniah, this large balance was reduced in the month of December 1812 to Pagodas 14,184-17-4, and in consequence of Chinniah having lodged with the Collector a security bond for Pagodas 13,900, we authorized the release of all his remaining estates from attachment, reserving the enforcement of the security bond until Chinniah's claims to remission should be fully considered.

514. The security bond, executed by persons of responsibility, having been recently renewed, it remained for consideration whether it should be enforced, in whole, or in part only. For this purpose it was necessary to enter into a detailed examination of each of Chinniah's claims upon Government.

515. The claims of Chinniah though, as he stated frequently urged by him on the attention of every former Collector, were first brought to our notice by Mr. Hyde. That gentleman, after his removal to Vizagapatam, forwarded thence to us a statement of these claims with observations upon each; these were discussed by us, but further information being necessary for the final consideration of the whole, his successor in the Zillah of Chingleput was called upon to furnish explanations. This further information after much delay was stated to be ascribable to Chinniah himself, was contained in the letter abovementioned from the late Acting Collector Mr. McDonnell dated the 9th ultimo, and we proceeded accordingly to record our sentiments on this subject.

516. The first claim we observed was for the Tank Mara of certain lands granted to Messrs. Roebuck and Abbott at Pullee, near the Red Hills, calculated from Fusly 1212 inclusive at the rate of Pagodas 202 per annum.

517. It appeared that the irrigation of part of the lands granted to Messrs. Roebuck and Abbott depended upon the tank of Madavaram (or the Red Hills) situated within the Zemindary of Trivettore, that while the Jaghire was under the management of the Officers of the Company, no Tank Marah was payable to Government by Messrs. Roebuck and Abbott, because the Cowle granted to these gentlemen specified that Tank Marah was included in the sum fixed as the rent on the land, and it was argued that the responsibility of repairing the tank having been transferred with the estate, in which these lands were situated, the right to Tank Marah from all other lands watered by the tank was virtually included in the transfer.

518. The claim of Chinniah we remarked was either for Marah, or for a reimbursement of a proportion of the repairs executed against this claim; it might be urged that no condition to pay Marah, or to participate in the repairs, was entered into when the estate was sold. On the other hand, it might be maintained that what Government did before the lands were transferred they should do afterwards, and either pay their share of the expense, or refund the proportion of the Marah included in the rent of Messrs. Roebuck and Abbott. In either case, the sum due to Chinniah must be regulated by the proportion which the lands of the abovementioned farm actually watered from the tank, bear to the whole of the lands receiving water from it.

519. We stated that in submitting this question for the decision of His Excellency the Governor in Council, we begged leave to remark, that the reasoning in favor of the claim appeared to us to be not only the most liberal, but the most just; nevertheless, while we admitted the principle of the claim, we could not accede to the claim itself to the extent advanced by Chinniah.

520. It appeared to us that it would be preferable to pay the amount of the Tank Marah due from the Pulley Farm rather than reimburse the Zemindar for a proportion of alleged repairs. The amount of the Marah due was easily calculated, but the sums actually disbursed by the Zemindar could not be so satisfactorily ascertained. By the Enclosure No. 1 in Mr. McDonnell's letter, it appeared that the total Tank Marah of Pullee on an average, of six years, from Fusly 1217 to 1222 inclusive, was only 156-25-7 per annum, of which the proportion assessable in the hands of Messrs. Abbott and Maitland was only 43-44-24 per annum—not Pagodas 202 as stated by Chinniah. We agreed to submit that an annual remission might be made on account of the Tank Marah included in the rent of the Pulley Farm to the extent of Pagodas 43-44-24 per annum, from Fusly 1212 inclusive.

521. We explained that the estate of Trivettore in which Pullee was situated, stood in the name of Moodookistna Moodelly, the eldest son of Chinniah, and we pointed out the consequent necessity of the Collectors being careful not to give credit to Chinniah for the amount of the remission above referred to, without previously obtaining the assent in writing of Moodookistna.

522. The second claim was we observed for Pagoda Marah only on account of Fusly 1214 to the extent of Pagodas 43-40-77, and for Pagoda Marah, together with the Marah of the Inhabitants, Curnums, and Tookeries from Fusly 1215 inclusive, amounting altogether to Pagodas 172 per annum—all on account of the lands included in the farm abovementioned.

523. We noticed that the third clause in the Cowle granted to Messrs. Roebuck and Abbott stipulated for the payment of Star Pagodas 228 per annum in addition to the rent, on account of the privileges of the inhabitants, village servants, &c., the payment of which was thus intended to be guaranteed to them by Government.

524. Messrs Roebuck and Abbott having fallen in arrears both on account of their rent, and on account of this additional payment, their farm we remarked was sequestered, and the Collector was directed not to release it from attachment, until both the rent due to Government, and the demands on the inhabitants, &c., (which the Government was bound to collect and to pay to them) should be liquidated by these gentlemen, and it appeared from the Enclosure A in Mr. McDonnell's letter that a balance of Pagodas 1,176-44-66 was still due on account of the privileges of the inhabitants, &c., while the rent due to Government had been liquidated in full.

525. We were of opinion that the claims of the inhabitants, &c., should take precedence of those of Government; in other words, that the Government having guaranteed the payment, was bound to liquidate the arrears now due, and must hold Messrs. Abbott and Maitland responsible for the amount; and we accordingly agreed to recommend to Government that the Collector should be directed to carry this arrangement into effect, by paying (under the precautions hereafter mentioned) to the Inhabitants, Curnums, Tookeries, and Pagodas, the amount specified in the Statement No. 2 accompanying the Acting Collector's letter, as due on this account, and debiting Messrs. Roebuck and Abbott with the amount.

526. Although we had no late information before us on this point, we took it for granted that the Palle Farm was consistently with our orders, still under attachment—if not the cause of its release would require to be particularly explained.

527. We remarked that of the sum thus proposed to be paid, Chinniah claimed Pagodas 172 per annum as the dues of the inhabitants and curnums whom he stated to be largely indebted to him. That it appeared that the dues of the inhabitants amounted to Pagodas 87-35-75 and those of the Curnums to Pagodas 21-43-39, making a total of Pagodas 109-34-0 per annum, not Pagodas 172 as stated by Chinniah. But it appeared also, that Messrs. Roebuck and Abbott professed to have extensive claims against the same people. We were therefore of opinion that the payments above authorized should be made direct to the people themselves, and that both Chinniah and Messrs. Roebuck and Abbott should be left to prosecute their own claims.

528. It appeared from reports from the late Collector under date the 21st and 27th July 1810, that the inhabitants admitted the claims of Messrs. Abbott and Maitland to the extent of Pagodas 21-1-60 only, and Mr. Hyde was informed in reply, under date the 6th August 1810, that as we were not possessed of Judicial authority, which would enable us to investigate and decide upon those claims, we must hold Messrs. Abbot and Maitland responsible for the difference.

529. The same reasoning we added applied to the claims of Chinniah Mudaly or rather of his on Moodookistna. As however, it appeared to be fair that these respective claimants should have an opportunity afforded to them of verifying their claims in Court before the proposed payment was actually made, we resolved (if the payment should be authorized by Government) that the Collector should be directed to give three months' notice of the intended payment, and that a special communication of the notice should be made to the respective claimants. Of course nothing short of actual Judicial process could be allowed to interfere to hinder the payment.

530. The third claim was for the amount value of Garce 4—230 Mercals and Garce 3—230 Mercals of Salt belonging to Chinniah Mudelly as Mirassidar of Trivatoor, and taken possession of by Government on the institution of the Salt Monopoly; and the fourth claim was for the amount value of a quantity of 9 Garce 222 Mercals of Salt, delivered to Government, in the same manner, at the Shotrium village of Manally of which Chinniah Mudelly was the proprietor.

531. According to the Statement No. 3 accompanying Mr. McDonell's letter it appeared that the value of the two small quantities of Trivettoor Salt, at the respective rates of Pagodas 2-31-10 and Pagodas 2-23-0 per garce (being the Mirassidar's or Ryot's share only) amounted to the sum of Pagodas 21-10-46, and that the value of the quantity of Manally Salt at the rate of Pagodas

5-12-12 per garce, being the stated average selling price (which included both the Melwara and Kudiwaram) amounted to the sum of Star Pagodas 50-30-53. We recommended that both these claims should be authorized.

532. The fifth claim was for compensation on account of the prohibition of the manufacture of Salt at the pans of the Shotrium village of Manally. In Mr. Hepburn's letter to the General Salt Agent dated the 20th January 1806, it was stated that Chinniah Mudelly had agreed to receive a compensation calculated on the average amount sales of his Salt for the preceding five years. This was in conformity to the principles laid down in Regulation I. 1805, but the amount did not appear in any of the statements accompanying Mr. Hepburn's letter, we called for this information, and Mr. McDonell in the paper marked No. 4 accompanying his letter, furnished a statement showing the compensation regulated by the average net profit derived from the sales of his Salt for the five years preceding the prohibition of the manufacture to be Pagodas 635-34-18 per annum, on an average sale of Garce 273, Mercals 95, Sers 6.

533. So large an annual sale of Salt as Garce 273, Mercals 95, Sers 6, the manufacture of single village, appeared to us to be at least questionable, and as Mr. McDonell had not stated the grounds upon which the statement has been prepared, we agree to require further information upon this point.

534. If the statement was prepared solely on accounts furnished by Chinniah Mudely, we were of opinion that a strict local investigation should take place with the view to ascertain the accuracy or otherwise.

535. We were further of opinion that the exactions from the Lambadies under the denominations of "Vullum" and "Aucharum" ought not to be included in the account, and that, on the same principle the presents to Lambadies in Column 6 should be excluded. The exclusion of these items reduced the amount of this claim from Pagodas 635-34-18 to Pagodas 568-8-6 per annum.

536. A further sum of Pagodas 51-36-67 per annum shewn in the Statement No. 4 was observed was claimed as the average proceeds of the Salt Manium at Manally. If the general claim should be eventually admitted, the amount of this particular claim should be paid to the Maniundar. If Chinniah was the Maniundar the amount would be paid to him; if otherwise, it must be paid to the person holding the Manian.

537. The sixth claim was for Tookery or Talier privileges from Fusly 1212 stated by Chinniah at Pagodas 379-37-30 per annum.

538. It appeared that in ten of the villages of three estates lately belonging to Chinniah Mudelly, these privileges were by mistake resumed with the Poligar privileges, in consequence of the two offices of Poligar and Talier being vested in the same person. As it was not intended to add the privileges of these village officers to the permanent Jumnah, we resolved to solicit the sanction of Government for paying the amount specified in the Statement No. 5 accompanying Mr. McDonell's letter to the Taliers themselves (should the account on strict examination prove to be correct), with the exception of the small sum of Pagodas 15-25-23 per annum from Fusly 1214 inclusive, which it appeared was the sole amount actually disbursed by Chinniah, and for which he should be indemnified.

539. We observed that if the Governor in Council should authorize the proposed payment to the Taliars of the villages in question, the payment as well retrospectively as prospectively should be made out of the Police Fund, or resumed Poligar's privileges, in which these sums were improperly included, and the payment should of course be secured to the village officers by certificates to be issued by the Collector.

540. The seventh claim was for a compensation on account of the Arrack Farm of the Manally Shotrium village, from January in Fusly 1208 at the rate of Pagodas 247-9-0 per annum. The compensation claimed by Chinniah Moodely was calculated on the amount which the Arrack Farm of Manally yielded on an average of five years after its resumption or from Fusly 1209 to Fusly 1213 inclusive. A claim to some compensation was considered by us to be well founded, but we were of opinion that the amount should be calculated on the net revenue, yielded to the Shotriumdar on an average of years previously to the resumption of the farm. The average amount of this net revenue was shewn in the Statement No. 6 accompanying Mr. McDonell's letter to have been Pagodas 161-31-0 per annum. As Mr. McDonell had not explained the measures which he might have taken to satisfy himself of the correctness of this account, it was agreed to call for further explanation on this, and (if the explanation should prove satisfactory) to recommend the proposed remission for the sanction of Government.

541. The eighth claim was for a remission on account of Toddy produced from Cocoonut trees in the Manally Shotrium village from January in Fusly 1208 to Fusly 1213, calculated at the rate of Pagodas 82 per annum, and the ninth claim was for a remission on account of Toddy produced from Palmira trees in the Shotrium village of Manally from Fusly 1208 to Fusly 1216, calculated at the rate of Pagodas 5 per annum. Mr. Hyde stated that the produce of the Cocoonut and Palmira trees was included in the Shotrium as a ready money collection, it was therefore considered necessary to ascertain the net revenue derived by the Shotriumdar from these sources for a term of years previous to Fusly 1208, when he stated that these items of revenue were resumed by the Circar.

542. This information was contained in the Statement No. 7 accompanying Mr. McDonell's letter which shewed the average net profit from the Cocoonut Toddy to have been Pagodas 22-9-0 per annum, and that from Palmira Toddy to have been 5 Pagodas per annum. It remained for the Collector to explain why the first of these claims ceased with Fusly 1213, and why the latter was perpetual.

543. The tenth claim of Chinniah was for Pagoda Marah paid by him as Zemindar of the Cavyaroo and Narumboor Mootahs. It appeared that a sum to the extent of Pagodas 167-43-1 per annum was paid to Government by Chinniah from Fusly 1212 inclusive, on account of the Salt Marahs in those two Mootahs due to the Pagodas. This sum was by mistake added to the Jummah of these estates at the time of fixing the permanent Settlement, and Chinniah never having collected it, was consequently entitled to an annual remission to this extent which it was accordingly resolved to recommend might be granted.

544. We presumed that the Collector had satisfied himself that no collections had been made by Chinniah on account of these Marahs, and also that the amount claimed was the amount of Chinniah's actual payments to the Circar.

545. We agreed that from the current Fusly inclusive, the permanent Jummah of the estates of Cavyaroo and Narumboor should be rectified by the omission of the Salt Marahs which were improperly included, and that the Collector should be directed to furnish a statement of the permanent Jummah of these estates corrected accordingly.

546. We entered the following abstract of the claims of Chinniah, the admission of which was our intention eventually to recommend.

	Pags.	F.	C.
1st claim Pagodas 43-44-24 per annum from Fusly 1212 to Fusly 1222 ...	483	37	24
2nd claim rejected as regards Chinniah, but the amount admitted and to be paid to the inhabitants...	...	...	...
3rd claim ...	21	9	40
4th claim ...	50	13	59
5th do. Pagodas 560-8-65 per annum from 1215 to 1222 subject to further explanation...	4,481	24	40
And eventually a further sum of Pags 51-36-67 per annum.			
6th do. Pagodas 15-25-25 from 1214 to 1222 ...	124	22	40
7th do. Pagodas 161-36-0 per annum from 1208 to 1222 subject to further explanation ...	2,346	4	40
8th do. Pags. 22-9-0 do. 1208 to 1213	122	4	40
9th do. Pags. 5-0-0 do. 1208 to 1222	72	22	40
10th do. Pags. 167-43-1 do. 1212 to 1221 } subject to further explanation.	1,679	16	10
Total Pagodas...	9,381	17	13
The penalty bond is to the extent of Pagodas...	13,900	0	0

547. We resolved to direct the Collector to enforce the immediate payment of Pagodas 518-28-67, and to furnish as soon as possible, the further explanations which were required to enable us to obtain the orders of Government with respect to the amount to be eventually omitted.

548. At a subsequent meeting of the 15th May 1815, we proceeded to a review of the information which we had received concerning the claims of Chinniah Moodely since the date of Proceedings on this subject above recited.

549. The first claim had been recommended for admission, to a limited extent subject to the assent of Moodookistna Moodelly, the son of Chinniah, in whose name the estate of Trivettore was entered, and we observed that the Collector reported that his consent had been obtained.

550. With regard to the second claim it appeared that Messrs. Abbott and Maitland had paid the whole of the demand against them, including the allowances due to the Inhabitants, Pagodas, Curnums, Taliars, &c., that a precept was received from the Zillah Court by the Collector, directing that the amount so collected on account of the inhabitants should be kept in deposit by him to abide decision of a suit then instituted by Messrs. Abbot and Maitland against the inhabitants, and that a decree having since passed in favor of the plaintiffs, adjudging to them the sum of Pagodas 896-18-30, that sum had been accordingly paid to Messrs. Abbott and Mait-

land. The balance remaining in the Collector's hand on the above account, viz., Pagodas 270, we proposed should be paid to the inhabitants, according to the recommendation in our Proceedings of the 31st March, unless Chinniah Moodelly produced written authority from the inhabitants to receive the amount.

551. With respect to the 5th claim for compensation on account of the prohibition of the manufacture of Salt at the Manally pans, information had been required from the Collector as to the ground on which Mr. McDonell's statement had been prepared, which shewed so large an annual manufacture of Salt in one village as Garce 273, M. 95, S. 6.

552. In order to obtain the most satisfactory information upon this point, Mr. Jarrett we remarked deputed his Head Assistant Mr. Lane to the spot to investigate the accounts, and to inspect the lands on which Salt had been manufactured. Mr. Lane in his report to the Collector stated, that although the average price of Salt at Manally in Fuslies 1202—3—4 was only 2½ Pagodas; while in the years 1801—2—3—4 it rose to 5-12-12, which was nearly the same price as that at which it sold at the pans adjoining those of Manally, yet that the great augmentation of profit was owing to the increase of cultivation.

553. The substance of the information obtained by Mr. Lane in regard to the accuracy of the statements of land worked and of Salt produce, was as follows, viz., that the Tarbuddy and Teerva accounts of Fuslies 1202—3—4 shewed an extent of 52½ cawnies of pans at that time under Salt cultivation, and 52 cawnies of waste adjoining thereto; that this waste it was alleged Chinniah brought under cultivation; that the inspection of the land by Mr. Lane, and the examination of witnesses satisfied him that this allegation was true; that the account of the daily sales of the produce of these lands, corresponding with a yearly account kept at Manally (both accounts being kept in the same manner in which similar accounts were kept in Vulloor and other Salt villages) corroborated the truth of the above information; that in regard to the suspicious circumstance of the greatly extended manufacture by which the amount of the claim was so much augmented, it was observable that Chinniah was not dependent, for carrying on the manufacture, wholly upon the Ryots, but that he had (as Mr. Lane was informed) a very large establishment of Sepoys, Gardeners, &c., who were employed both to manufacture and guard the Salt when not on other duty, and finally that to the correctness of the accounts the Curnum was ready to depose on oath for which he had given a Muchilka to Mr. Lane.

554. As all the procurable evidence so far as it went, tended to favor the admission of the 5th claim, we came to the resolution of recommending that it should be admitted, but as we were by no means satisfied that the claim in question was not exaggerated (especially as so many of the other claims had been proved to be so), and moreover, as we were still less satisfied of the expediency of continuing to defray so expensive a compensation, we resolved that the claim should be made up to Fusly 1224 only, inclusive, and that from the ensuing Fusly 1225, the manufacture of Salt in the village of Manally should be permitted to be resumed.

555. In making up the account of this claim (which as well as of the rest it would be necessary that the Collector should prepare, with as little delay as possible, in the manner stated in our letter of the 1st of September) the share of Chinniah as Merassidar, as well as Shotriumdar must we remarked be calculated.

556. The only question that arose on the 7th claim was whether any actual collection was made by Chinniah Moodelly on account of the Arrack Farm of the Manally Shotrium village from January in Fusly 1208 till the period of the resumption of that farm by Government; the truth of the statement prepared by Mr. McDonell of collections made rested upon the Manally accounts,

with which Mr. Lane compared Mr. McDonell's Statement No. 6, and found it correct. Mr. Lane it appeared failed in his endeavours to gain information respecting the claim from other quarters; upon this the Collector observed that "on examining the accounts in his Catcherry for 7 years previous thereto, that is from Fusly 1202 to 1207, as well as Fusly 1208, it did not appear that the Shotriumdar collected any revenue on this account, and that although Chinniah added as a reason for his claim that the Arrack was rented out by the Circar from 1209 to 1213 for 1,236 Pagodas, yet he did not shew that he collected anything prior to 1209, or that the Circar had no right to collect it from that period; that by Section 4, Regulation XXV of 1802, the Government had reserved to itself the continuing or abolishing the Abkary, and that before this Regulation the manufacture of spirituous liquors was reserved to the existing Government except in the grants of Jaghires, and this even had been since abolished. Therefore Chinniah Moodelly had no right to the claim—if he had, on such a plea, all the Shotriumdars in the District would be equally entitled to a similar remission."

557. This reasoning appeared to us to be forcible, and we were not of opinion that the above claim of Chinniah could be admitted upon the evidence adduced in its support.

558. Mr. Jarrett stated that "the 8th and 9th claims were just, the produce of the trees having been included in the Shotrium as a ready monecy collection. From Mr. Jarrett, 10th, in Cons., 15th December 1814. "That the reason why the former ceased with Fusly 1213, and the latter was perpetual, arose from the Coconut trees not having been rented out subsequent to Fusly 1213, whilst the Toddy continued to be drawn, and the profit were received by the Circar."

559. The Collector having satisfied himself that no collections had been made by Chinniah on account of the 10th claim, we recommended that the amount should be admitted.

560. We agreed to direct the Collector to enter in his future Jumma bundy Statement the corrected Statement of Cayar and Narunboor forwarded with his letter of the 10th December, and, to forward a corrected statement of the balance due by Chinniah, allowing for the Meerassidar's share of Salt on the 5th claim and otherwise adjusting the account on which the balance struck, as stated in our Proceedings of the 31st of March, was Star Pagodas 4,518-28-61.

NORTHERN DIVISION OF ARCOT.

Proceedings of the Board, in Cons., 16th November 1815.
From Mr. Groome, 25th August, in Cons., 12th October 1812.
From do. 19th, in Cons., 24th March 1814.
From do. 30th December 1814, in Cons., 5th January 1815.
From do. 18th, in Cons., 26th October 1815.

561. At our meeting of the 16th November last, we proceeded to the consideration of the several reports from the Collector in the Northern Division of Arcot noted in the margin.

562. The first of these with the voluminous detailed statements which accompany it, was explanatory of the Settlement of the Land Revenue in the Northern Division of Arcot, on decennial village lease, commencing with Fusly 1221 and terminating with Fusly 1230, effected by the Collector, Mr. Groome, under the instructions of the Board, and the authority of the Government; and which, had the plan been approved by the Honorable Court of Directors, would have constituted the basis of a fixed assessment, or Settlement in perpetuity. The three other reports were subsidiary to the first, and communicated the result of this arrangement during the second, third, and fourth years of the decennial lease.

563. The Northern Division of Arcot, or, as it is otherwise called, the Zillah of Chittoor, contains a portion of the ancient Province or Subah of Arcot proper, ceded to the British Government with the rest of the Carnatic, in the year 1801, divided at present in twelve* Talooks; the Pollams of Chittoor, ceded at the same period, and subsequently assumed during the rebellion of certain of the Poligars, the District of Sattavaid, also originally a part of the Carnatic, with the adjacent Dutch Settlement of Pulliacote and the small District of Vencatagherry, included in the country ceded to the East India Company by the late Sultan of Mysore, at the conclusion of the war in 1792. These we remarked were what are termed the *Sirkar Districts*, or lands, the Sirkar or Government dues in which, have not been transferred to Rajahs, Zemindars, Mootahdars or others.

- * 1. Chittoor.
- 2. Trepetty.
- 3. Cauverypank.
- 4. Sholinghur.
- 5. Trivallum.
- 6. Saulgud.
- 7. Cuddapanattam.
- 8. Arcot.
- 9. Vellore (including the Town and Pettah).
- 10. Trivuttoo.
- 11. Pooloor.
- 12. Wandiwash.

564. In addition to these, the "Northern Division of Arcot" comprehended the extensive lands of Calastry and Bomranze, formerly two of the Western Pollams, now permanently settled on the Zemindary tenure, the Pollam of Congoondy in Baramahl, which has continued in possession of its Poligar ever since the cession of that country in 1792, and was directed to be permanently settled on the Zemindary tenure in the Orders of Government of the 28th July 1804; the Goodiapauty Pollam, which, on account of the exemplary conduct of its Poligar, continues in his possession, and was the only one of the Chittoor Pollams not resumed during the rebellion of these tributaries; the hereditary Jaghire of Arnee, held under a Sunnud from the Right Honorable Lord Hobart under date the 10th May 1796, and the personal Jaghires of Avulcondah and Daisoor, two of the thirty-four in the Carnatic which were conferred, for life, upon the existing incumbents, at the period of the cession of that country. The right to the dues of the Government from these lands we explained had been alienated to others, either temporarily or in perpetuity, on condition of the payment of a fixed revenue, amounting in the aggregate to Star Pagodas 1,20,347-28-16 as specified hereunder:—

The Zemindary of Calastry	54,398	0	0
The Zemindary of Cavettinuggar or Bomranze Pollam	53,618	0	0
Total Jummah... ..	1,08,016	0	0
Pollam of Coongoondy in Baramahl... ..	6,780	40	1
Goodiapauty Pollam	900	0	0
Total Peishcush... ..	7,680	40	1
Avulcondah Jaghire... ..	1,745	5	50
Arnee Jaghire	2,857	6	34
Daisoor Jaghire	48	21	11
Total Nuzerana... ..	5,550	33	15
Total fixed Land Revenue... ..	1,20,347	28	16

565. The Northern Division of Arcot we remarked derived its appellation from having originally consisted of that portion only of Arcot proper which is situated to the north of the river Palar. The Kistnagherry Division of the Baramahl, with the District of Hussoor above the ghauts, was subsequently added to the Northern Division of Arcot; as also the Zemindaries of Vencatagherry and Sydapour; at the commencement of Fasly 1218, these last, we observed, were incorporated with the Nellore District; and the former, with the District of Salem. At the same time, five * of the present Talooks of the Northern Division of Arcot, including the Jaghires of Arnee and Daisoor, were separated from the Southern Division, to which they then belonged, and incorporated with the Northern Division; the District of Sattavaid with Pullicote, which had originally been placed under charge of the Collector in the Zillah of Chingleput, was also, in the same Fasly, annexed to the Northern Division of Arcot, the present constitution of which has been stated above.

See letter to Mr. Græme, 7th, in Cons., 11th April 1803.

* Arcot.
Vellore (including the Town and Pettah of Vellore).
Trivatore.
Pooloor.
Wandiwash.

566. The reports from Mr. Græme, before mentioned, referred exclusively to that portion of the Land Revenue which is derived from what has been denominated the *Sirkar lands*. The demands of Government upon the other lands of the Collectorate had, as already explained, been fixed, either in perpetuity, or for a limited period, and were not therefore immediately subject to alteration; but before we proceeded to consider the Settlement which had been effected in the Sirkar lands, a few observations seemed to be necessary respecting those which, though settled for a limited period, had not yet been assessed in perpetuity. We alluded to the Pollams of Congoondy and Goodiapauty, and to the Jaghires of Arnee, Avulcondah, (?) and Daisoor.

567. In addressing the Government on the 22nd June 1804 on the subject of the permanent Settlement of the Kistnagherry Division of the Baramahl, the Board recommended that the Congoondy Pollam should be settled in perpetuity on the Zemindary tenure, so soon as the Collector should have furnished the preliminary information necessary for this purpose. The proposed measure having been approved and sanctioned by the Government in their reply of the 28th July following, the Collector was called upon to transmit the information required—a call which was subsequently repeated in a letter addressed to Mr. Græme, under date the 2nd June 1806, but which appeared hitherto to have remained unanswered.

To Government, 22nd June 1804, in Cons., 16th August 1804.
To Mr. Cockburn, 18th, in Cons., 20th August 1804.

568. We desired that Mr. Græme's early attention should be directed to this subject. The gross value of the Pollam in question had been estimated at Pagodas 45,000, while the Peishcush does not at present amount to Pagodas 7,000, and it had been stated that the difference was expended chiefly in "the support of a large establishment of Militia Peons." We thought it obviously expedient that this establishment should be reduced; that a proportionate addition should be made to the Peishcush, and that the expectations held out to the Poligar should be fulfilled, by investing him with the rights conferred by the Sunnud-I-milkeut Istimrar, and securing to him the advantages of an unalterable assessment on his lands.

569. With respect to the Poligar of Goodiapauty, we were of opinion that, whatever might be the decision of Government respecting the other Poligars of Chittoor, he was fully entitled to a similar indulgence: his exemplary conduct, as a faithful and obedient tributary, in having resisted, with unshaken constancy, the dangerous temptations held out to him by the refractory Poligars, during the disturbances in the Chittoor Pollams, repeatedly called forth

the particular approbation of the Government, which was more strongly marked by the grant of a village, and his being allowed to continue in possession of his Pollam. To secure to him and to his family the hereditary possession of this property, by a Settlement in perpetuity, on a moderate Jummah, was in our opinion a measure dictated both by sound policy, and a just regard for his attachment to the Government, and we accordingly solicited the sanction of the Right Honorable the Governor in Council for carrying this arrangement into immediate effect.

570. The Jaghire of Arnee is hereditary in the family of the present Jaghiredar, a Brahmin of Mahratta extraction, and did not appear to us to call for any particular remark. But the Jaghires of Avulcondah and Daisoor are held by Hussen Ruzza Khan, and Tejinathsing respectively, under Sunnuds from the Right Honorable the Governor in Council, dated the 9th November 1804, each of which contained a clause declaring them to have been granted for the term of their natural life only. We made this remark because it appeared from the detailed register of alienated lands, forwarded in Mr. Groome's letter of the 13th June 1815, that he was not aware of this circumstance, so far at least as regards Avulcondah. On the demise of the present Jaghiredars these Jaghires, we observed, would revert to the Government, and would then be added to the other Sirkar lands.

571. On the Decennial Settlement of the Sirkar lands, discussed in the several reports from Mr. Groome before mentioned, we proceeded to record our sentiments, and to state our opinions respecting the adequacy of its amount, and the nature of its condition.

572. The Settlements effected in the Sirkar lands of Arcot proper, Sattavaid, Pulliacote, and Vencatacherry, from the period that they first came under the British Government, until the termination of Fusly 1217, were of a temporary nature, being made annually. With Fusly 1218, a triennial village lease, with the head inhabitants, was introduced into these Districts, as reported in our address to Government under date the 31st August 1809. This lease expired with Fusly 1220, and these lands, at the commencement of Fusly 1221, having again reverted to the Sirkar, the Government under date the 31st December 1811, directed that a decennial, and eventually permanent village Settlement, on the principles proposed in our address of the 1st of August 1811, and our subsequent Proceedings of the 12th of that month, should be introduced into these lands, as well as into several other Districts.

573. We subjoined the following abstract exhibiting the amount of the Decennial Settlement which had accordingly been effected by Mr. Groome, in the Northern Division of Arcot, from Fusly 1221 to Fusly 1230 inclusive, the average of actual collections from Fusly 1211 to Fusly 1217, a period of seven years immediately preceding the establishment of the lato triennial lease—the average collections during the triennial lease, from Fusly 1218 to Fusly 1220 inclusive—the average collections during the ten years collectively from Fusly 1211 to Fusly 1220 inclusive and the amount of the actual collections during Fusly 1220, the last year of the triennial lease.

ABSTRACT.

See statement A in Mr.
Groome's Report of the
25th August 1812, Column

	857			813			815			817			819.		
	Decennial Settlement.			Average Collections of 7 years from Fusly of 1211 to 1217 inclusive.			Average Collections of 3 years from Fusly of 1218 to 1220 inclusive.			Average Collections of 3 years from Fusly of 1218 to 1220 inclusive.			Actual Collections of Fusly 1220.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Arcot proper	4,08,425	34	20	4,10,850	12	0	4,44,480	0	56	4,20,712	35	79	4,32,908,	11	45
Assumed Polliams ...	35,925	17	56	32,095	43	31	40,464	40	42	35,854	15	1	38,368	28	15
Sattavaid and Pulliacote ...	15,085	32	73	12,851	42	74	15,411	12	9	13,611	19	27	15,654	20	53
Vencatacherry	7,196	4	8	7,623	29	9	7,861	27	47	7,716	12	62	7,845	1	53
Total Sirkar Districts...	4,67,632	43	77	4,63,427	22	84	5,03,217	35	74	4,77,894	38	9	4,94,776	17	11
Add fixed Revenue...	1,20,347	28	16	1,20,347	28	16	1,20,347	28	16	1,20,347	28	16	1,20,347	28	16
Grand Total...	5,87,980	27	13	5,83,775	5	50	6,23,565	19	10	5,98,242	21	25	6,15,124	0	27

95 58

574. The different sums entered in the above statement included the whole of the revenue in the Northern Division of Arcot from the Circar and Cavelly lands, after deducting the Cavelly disbursements, and fixed allowance made to the Chittore Poligars, whose Pollams had been assumed; they also included, all personal and professional taxes, generally known in this District by the term *Pulputtadah*, which however, had now been separated from the land rent; but we explained that they were exclusive of Inams of every description, whether attached to Pagodas, to village officers, to the community of the village itself or to individuals.

575. In our minute under date the 1st July 1811, submitted to Government on the 1st

* NOTE.	Pags.	P.	C.
Settlement for 1218 ...	6,35,499	32	£
Do. 1219 ...	6,41,958	9	43
Do. 1220 ...	6,44,192	35	35

Average as per Board's address to Government, 31st August 1809. 6,40,550 10 61

Average actual collections during the seven preceding years, or from Fusly 1211 to Fusly 1217 as per Column 813 of Statement A in Mr. Groome's letter of the 25th August 1812. 5,83,775 5 50

Excess in the Settlement... 57,775 5 11

The foregoing statement of the Settlement during the triennial lease being taken from one report, while the actual collections of the 7 previous years were taken from another, rendered the comparison not precisely correct; certain items being included in the one, which were excluded from the other. We explained that we did not possess the means of making a more accurate comparison, but that this was sufficiently correct for general purposes. The actual collections, during the triennial lease, we remarked, were only about Pagodas 12,000 below the Settlement above stated.

576. In our subsequent Proceedings under date the 12th August 1811, we expressed opinions in favor of a higher Settlement; for as Mr. Groome seemed to think that the Settlement might be formed on the seven years' average, without including the waste lands, which he recommended might be reserved, it occurred to us that this basis was too low for a perpetual Settlement, including, as was intended, the advantages derivable from the great extent of supposed improveable waste. In consideration, however, of the difficulties which had been experienced, and of the detriment which it was believed the resources of the country had undergone, during the triennial lease, we expressly stated that we did not look for any Settlement which should much exceed the amount of the seven years' average, in the first instance. We referred to the ultimate or permanent Settlement, then in contemplation, with respect to the amount of which the Collector proposed, in his reply, to reserve his final opinion, until the Decennial Settlement should be concluded. He was of opinion, with us, that it would be difficult in the first year, to determine the permanent Settlement; but the stimulus, he observed, which such a certainty of the Sircar demand being limited, would give to industry and enterprise, made it desirable to fix it, as soon after the formation of the Decennial Settlement as possible.

577. It was therefore we observed to be understood, that the Settlement, which had been concluded in the Northern Division of Arcot for ten years, was originally intended to have been

of August following, referring to the high amount of the triennial lease Settlement of the Northern Division of Arcot, which on the average, exceeded the collections during the seven years preceding the lease in no less than Star Pagodas 57,775-5-11.* We expressed our concurrence in the opinion of the Collector, with respect to the expediency of reduction. Mr. Groome had indeed on a previous occasion represented the probable necessity of remitting a part of the triennial lease Settlement, to the estimated amount of Star Pagodas 24,000 on account of "over-assessment" under the Ryotwar system, and to the further estimated amount of Star Pagodas 26,000 on account of the extraordinary cheapness of grain during the period of the triennial lease; and we had consented to recommend to Government the remission of whatever portion of these sums might be found to be eventually requisite. In regard to the decennial, and, at that time, eventually perpetual Settlement, we expressed our expectation that it would not, in the first instance, fall short of the average collections of the seven years from Fusly 1211 to 1217 inclusive, while it was hoped that the ultimate amount of the Settlement, including the increase upon such villages as, it was supposed might not be capable of at once paying an adequate permanent rent, would exceed that average.

progressively converted into a perpetual Settlement, as soon as might be conveniently practicable

NOTE.—As a perpetual Settlement we remarked, it would of course have been subject to the confirmation or rejection of the Honorable Court of Directors.

upon such terms as might be mutually agreed upon between the Collector and the landholders, the main object of making a Decennial Settlement in the first instance having been to raise a superstructure, requiring only to be partially modified, and, by these means also, to afford to the Collector the advantage of unembarrassed leisure for carrying the necessary modifications into effect.

578. With reference to this intended final arrangement, and adverting to the opinions expressed by us respecting the inadequacy of the seven years' average, the Collector in his report of the 25th August 1812, stated that he had carefully revolved in his mind the different fluctuations of revenue, and had endeavoured to fix upon an amount which should be more conformable with the public expectations, without bearing too hard upon the country; and that, with these objects in view, the average actual collections ever since the country came into the hands of the Company, comprehending a period of ten years, from Fusly 1211 to Fusly 1220, and amounting to Pagodas 5,98,242-21-25 had occurred to him as a standard for a permanent rent which might be received with satisfaction by all parties.

579. The late orders from England, we remarked, so strongly discountenanced any kind of Settlement in perpetuity, that we deemed it unnecessary to follow the Collector into the discussion of the particular average which should be adopted as the basis of a permanent Settlement in the Northern Division of Arcot, further than by briefly recording our general concurrence in the opinion he had submitted. We thought it sufficient to examine the amount of the Decennial Settlement effected by Mr. Groome, and to ascertain the proportion which it bore to the actual collections of previous years.

* Report, 25th August 1812, para. 3.

NOTE.—The real difference appeared to be Pagodas ... 53,739 27 54

Settlement for Fusly 1220 as per Column 1,818 in Statement A of Mr. Groome's Report, 25th August 1812. 6,41,720 9 67

Decennial Settlement... 5,87,980-18-30

We stated that many similar apparent errors were observable throughout the report and statements.

P. F. C.

† Collections in Fusly 1220 as per Column 819 of Statement A in Mr. Groome's Report, 25th August 1812. 6,15,124 0 27

Decennial Settlement ... 5,57,390 27 13

27,143 19 14

580. The amount of the Decennial Settlement Star Pagodas 4,67,632-43-77, or, if the fixed revenue were added, Star Pagodas 5,87,980-27-13, exceeded the amount of the average of seven years, adopted as the basis of the Settlement, in the sum of Star Pagodas 4,205-21-43. The Collector, we observed, had also compared the Decennial Settlement with the Settlement for Fusly 1220, the last year of the late triennial lease, than which was stated to be less in the sum of Star Pagodas 54,170-39-70,* but compared with the collector Fusly 1220, the difference it appeared amounted to Star Pagodas 27,143-18-14† only being 4½ per cent.

Settlement of Fusly 1220 as per Column 818, Statement A of Mr. Groome's letter, 25th August 1812.	P.	F.	C.
Average Collections of seven years...	6,41,720	9	67
	5,83,775	5	50
	57,945	4	17
Decennial Settlement ...	5,67,930	27	30
Do. of 7 years collections ...	5,83,775	5	50
	4,205	21	43

If this were a correct view of the operation, the difference between Pagodas 57,954-4-17 and Pagodas 57,708-33-73 as stated in the Collector's report, would we remarked require explanation.

581. The Collector, again in the 25th paragraph of his report of the 25th August 1812, stated the remissions which had been granted at the sum of Star Pagodas 57,708-33-73, and in the preceding paragraphs, recited the particulars. Upon what the remissions had been calculated was not expressly stated—whether upon the amount of the average of the triennial lease Settlement, or upon the amount of the Settlement of the last year of that lease. To us it appeared that the amount of the seven years' average collections, Star Pagodas 5,83,775-5-50, had been assumed as the regulating point in the formation of the Decennial Settlement; that the difference between the amount of the seven years' average, and the amount of the Settlement of Fusly 1220 being 57,945-4-17, had been considered as a remission; that this remission had been apportioned under various heads, and that, on the other hand, an increase had, in certain cases, been obtained, whereby the amount of the Decennial Settlement instead of corresponding exactly with the amount of the seven years' average collections, had been raised above it in the sum of Star Pagodas 4,205-21-43.

582. We called upon the Collector to furnish an explanation of the doubt above stated. In the meantime, we proceeded to notice the various items composing the aggregate amount of this remission, as detailed in the report, of which we submitted the following abstract:—

1. Over-assessment under the Ryotwar system.	12,586	1	12
2. General poverty	13,496	41	15
3. Deaths and emigrations... ..	5,464	18	73
4. Manevarripit lands... ..	9,478	36	45
5. Poonjah lands.	1,060	31	27
6. Lands in the beds of tanks..	2,439	21	23
7. Lands destroyed by floods.....	2,626	2	9
8. Villages depopulated by an epidemic disorder..	4,846	17	39
9. Lands cultivated by Paracoody Ryots... ..	2,888	33	77
10. Various petty remissions....	2,768	9	37
Total ...	57,708	33	37

583. When those Districts first came under the British Government, the Settlement, we remarked, had for several years been made Ryotwar, under which system the Collector's estimate of the resources of the country, founded on returns of cultivation and the best information to be procured, constituted the chief limit of the Government demand. During the first two years, Fusly 1211 and 1212, it was supposed that the capabilities of these Districts had not been sufficiently ascertained, but it was understood that this want of knowledge was remedied in Fuslies 1213 and 1215, the Settlements for which were considered to have effected a complete development of their resources. Subsequent experience, however, we observed, had shewn that these Settlements, (which unfortunately formed the basis of all those that followed, until the introduction of the decennial lease) were founded on exaggerated views of the means of the Ryots, and that the local authorities were too sanguine in their original estimates of the capability of the country.

584. Under the severe but corrupt administration of the Mussulman Government, the Ryots, we remarked, were enabled to pay a high assessment, either in kind or money, on their lands registered as cultivated, out of the profits arising from the illicit cultivation of other fields, or what is technically termed concealed cultivation, which the connivance of the inferior officers of that Government exempted from registry, and therefore from tax the more efficient, vigilant, and active control introduced with the British Government gradually closed this fraudulent source of wealth and the Ryotwar system, with its attendant survey, rigidly scrutinizing all abuses of this kind, registered every field attached to each village, assessed thereon a fixed tax, required a correct return of fields cultivated from the Curnum under pains and penalties, and when that return was rendered, sent out with Supervisors to detect falso returns, who were paid at so much per cent. on the revenue thus recovered.

585. In those Provinces, such as the Ceded Districts, where the past payments of the Ryots were adopted as the general limit of the Government demand on the land hitherto cultivated, and the amount thereof was divided in the District, then on the villages, and then assessed upon each field usually under cultivation, entered in the Ryotwar Survey, whether registered formerly, or otherwise, the existing resources of the country, we remarked, had not been impaired; because however unequal the assessment might be in detail, the total demand on the people was not increased, except with increased cultivation; but, in the Northern Division of Arcot, and we apprehended in several other Districts, the demand on the registered lands was not relaxed, while the unregistered land, that had been secretly cultivated, and exempted from tax, was newly registered and newly assessed; and the Ryot, thus deprived of the means he formerly possessed of paying a high rent on his registered lands, was now called upon by the Officers of Government to pay the same high rent on his unregistered fields also, both descriptions of land being equally included in the Ryotwar Survey. Mr. Groome, we observed with much candour, had exposed this error in the original Ryotwar assessment of the Northern Division of Arcot, and to rectify it, had remitted the sum of Pagodas 12,509-1-12, under the head of "over-assessment", which, with much propriety, he had bound the decennial Renters to give up "for the benefit of the Ryots whose lands the over-assessment affects."

586. The further sum of Pagodas 13,496-41-15 we observed had also been remitted, partly on this account, but the Collector explained that such portion of this sum as had been given up in consequence of "over-assessment" was relinquished to the Renters, without any express stipulation that it should be given up to the Ryots. In this respect we observed they were left to exercise their discretion, and to remit the amount as their interests and necessities suggested, and the information which Mr. Groome afforded in his subsequent reports, proved that this arrangement, without which the Renters would not have undertaken the responsibility of the lease, had been highly beneficial to both parties. The remainder of the sum of Pagodas 13,496-41-15 abovementioned was remitted under the head of "General poverty."

587. The over-assessment before noticed, a succession of unfavorable seasons, a severe loss of cattle, and consequent diminution in the farming stock of the country, and the extraordinary cheapness of grain during the triennial lease, were mentioned by the Collector, as the chief causes which tended to exhaust the means of the Renters; he justly observed that it was difficult to ascertain the degree in which each of these had operated, but, next to the over-assessment, he appeared to give the greatest weight to the unfavorable state of the grain market.

588. There could we remarked be no doubt that the current price of grain in many of the

* Note.—Although this was the case in the Northern Division of Arcot, and many other Districts during the triennial lease, the contrary, we observed, occurred in the Northern Division of Arcot since the commencement of the decennial lease, but in Tanjore and Trichinopoly the price of grain we remarked still continues very low.

* Warum } Share and share
Pauloo. } occupying land on
the condition of
rendering as to a
share or portion of
the produce in
kind according to
established rates.

The Ryotwar system was introduced by Colonel Maure into the Ceded Districts without reference to a commutation price, because the greater part of the revenue having been always paid in money, no commutation was necessary. In what manner the field rents were assessed in the wet lands was not distinctly stated. In almost all other Districts averages of price and produce formed the groundwork of the Survey assessment.

Districts under this Presidency had been, for several years past, much below the average of former Fuslies, adopted, as the commutation price, at which the rents in kind were originally converted into the present money payments; and it was certain, we observed, that this was particularly the case during the late triennial lease.* How far this depreciation in the price of grain was to be ascribed to the cessation of all interference on the part of Government with the grain market, in which they were formerly so extensively concerned—to the increased safety and facility of internal intercourse—or to the general tranquillity which, of late years, had so happily prevailed in these provinces, it might not we observed be easy to decide as a convincing proof of the prosperity of the country, it must, we thought, be a subject of gratifying reflection to all interested in its welfare, but the former grain + rents (or rather long established and fixed payments, in kind) of the farmers, having been commuted for money payments, at a rate much above the current prices of the day, made this depreciation in the price of grain bear heavily upon that particular class of the community, and as the Ryots in the Northern Division of Arcot were considerable sufferers from this cause, during the triennial lease, it was necessary, we observed in the formation of the Decennial Settlement, to make due allowances for their reduced means, attributable to this and the other causes abovementioned.

589. The third item of remission was Pagodas 5,464-18-73 on account of "deaths and emigrations" during the triennial lease. The necessity of a reduction on this account, we remarked was a melancholy proof of the result of over-assessment; for nothing but total inability to pay his rents can drive a Hindoo to the desperate alternative of quitting his native soil, nor will natural deaths be found materially to affect population, under a just and moderate assessment on the land.

590. In the Northern Division of Arcot and indeed in the Carnatic generally those wet lands which are dependent for cultivation upon tanks, that derive their supplies of water exclusively from the rains of the north-east monsoon, are found to be extremely precarious in their produce. At the period of the triennial Settlement, the lands of this description we remarked were rented by Mr. Graeme, with reference to their produce in the most favorable season; under a pledge that remission would be allowed, in the event of a deficiency in the supply of water; but he explained that, although many cases of failure occurred, no remissions were made on this account, because the failures were partial or local only, and not of the general nature contemplated at the period of the Settlement—to obviate the complaints justly made by the triennial Renters on this account, Mr. Graeme we observed in forming the Decennial Settlement, had leased these lands *unconditionally*; and, under the orders of Government, on the Bellary Decennial Settlement, in favor of the relinquishment of the *short* or condition, on such lands, we had no doubt that this arrangement would meet the approbation of the Right Honorable the Governor in Council, especially as it had been attended by a remission of Pagodas 9,478-36-45 only, under the head of Manwarripur lands.

* It would we observed be seen hereafter, that notwithstanding this remission, these lands had suffered severely.



591. We explained that the further small remission of Pagodas 1,060-31-27, on account of "Poonjah lands" was to be ascribed to the extension of the same arrangement to certain villages, the revenues of which were much more precarious; the lands attached to these villages were stated to produce dry grain only; and being deprived as well of wet cultivation, as of the means of artificially irrigating their dry lands, a failure of the rains at the particular period for the cultivation of the poonjah crop, was, we remarked, attended, in these lands, by irreparable

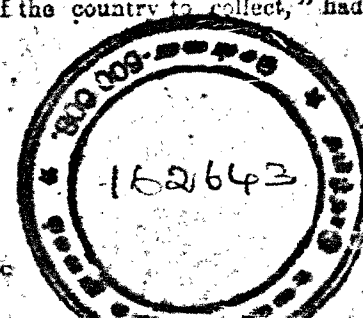
* The foregoing note, we observed, was applicable to these lands also.

loss to the inhabitants.* The establishment of a similar unconditional rent in the lands situated in the beds of tanks, had led to the further remission of Pagodas 2,489-21-23. The sudden filling of tanks at the season when no cultivation could be carried on under their banks, and when their beds were about to be productive, was often, we observed, the cause of considerable loss to the farmer; and experience had proved that in this, as in the other cases abovementioned, it was preferable to collect a fixed average revenue on account of such lands, than an uncertain high revenue, liable to remissions, and involving all the mischievous and vexatious details, inquiries, and abuses, of Aumani management.

592. The further sum of Pagodas 2,656-2-9 had been remitted on account of lands swept away, or so covered with sand as to be rendered totally unproductive, by the overflowing of rivers. Pagodas 4,846-17-39 we observed had been remitted on account of the destruction of a considerable part of the population, in a few villages situated near the ghauts, to which it appeared that the malignant fever, so severely felt in Madura and Coimbatore, extended its destructive ravages; a remission to the extent of Pagodas 2,888-33-77 we remarked had been made on account of the uncertain produce of particular villages, cultivated chiefly by Paracoody Ryots, or strangers, whose permanent residence was elsewhere, and whose temporary stay at these villages, was so variable as to cause material fluctuations in their produce; and the remaining sum of Pagodas 2,768-9-37 had been given up on account of various petty items, enumerated in the twenty-second paragraph of the Collector's report under date the 25th August 1812, of which the chief were remissions on account of decayed fruit trees, the favorable rent granted to Outpudi Peons ground upon which public or other buildings are situated, and lands given up to encourage the erection of public chontries.

593. The several sums above enumerated, we remarked, was otherwise of importance, than as connected with principles which guided the Collector in the apportionment of the decennial Settlement. They did not, we observed, constitute any actual reduction of the public dues, but were merely the difference between what the country was supposed capable of producing, during the triennial lease, in a favorable season, under acknowledged over-assessment; and what it did actually produce, under an over-assessment somewhat more restricted, during the first seven years of our management, including an average both of good and bad seasons. In the aggregate, these different items formed a total of Pagodas 57,708-33-37, which being deducted, as appeared, from the Settlement for Fusly 1220, left the amount of the Decennial Settlement Pagodas 5,87,980-27-13 per annum, for each year of the lease, being less than the average actual collections during the triennial lease by the sum of Pagodas 40,584-36-77 or 6½ per cent., than the actual collections during Fusly 1220, the last year of that lease, by Pagodas 27,143-18-14, or 4½ per cent., and then the average collections of the ten years, from Fusly 1211 to Fusly 1220 inclusive, by Pagodas 10,261-39-12 or 1½ per cent.; but more than the average collections from Fusly 1211 to Fusly 1217 inclusive, by Pagodas 4,205-21-48 or ½ per cent.

594. That the amount collected during the triennial lease was "more than it was expedient the future interests of the country to collect," had we observed, with much candour, been



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admitted by Mr. Groome.

NOTE.—The Board in their Report on Dindigul and Madura of the 3rd August 1815 supposed this line of conduct to have originated in the great depression of the Company's finance at the time and the positive orders issued to make reductions of charges to a great extent.

The triennial lease Settlement in the Northern Division of Arcot we remarked was founded on very high data, and it was acknowledged that, under it, the principle adopted was "to bring in as much of the Settlement as possible." Rejecting the collections during that period, as seriously injurious to the resources of the country, the average payments during the seven previous years we remarked had been adopted as the basis of the Decennial Settlement. It was true that this period included Fusly 1214 and 1216—two very unfavorable seasons—the latter of which especially was one of extraordinary drought; but it must be borne in mind, that in a lease for the extended period of ten years, the recurrence of such seasons and their consequences were to be expected, and it must be allowed that the low collections during these two Fuslies were in some degree at least counterbalanced, by the acknowledged over-assessment of Fuslies 1213 and 1215; on which account whatever deductions might have been made from the Settlement of Fusly 1220, or the average Settlement during the triennial lease, no sum whatever had been deducted from the average of the seven years actual collections.

595. Reviewing the amount of the Decennial Settlement thus effected by Mr. Groome in the Northern Division of Arcot, we had no hesitation in recording our opinion that it was fully as high as the exhausted state of the country and the impoverished circumstances of the Ryots would bear. They were inclined to believe that it would not prove so heavy as to entail upon the country a continuance of the disastrous effects ever attendant on over-assessment; but we could not indulge the hope that it was so moderate as to admit of any considerable improvement. On this subject, we conceived that it might be proper to quote the words of the local authority, previously remarking that they contained the sentiments of the Collector who had had charge of the District for upwards of ten years, and that they were submitted in his Report on the Revenues for Fusly 1222, and therefore, after two years' experience of the result of the decennial lease.

"For my own part" said Mr. Groome, "though I feel very confident in the expectation of realizing the whole of the decennial rent, with very inconsiderable balances, I cannot deceive myself by entertaining, and I should be unwilling to delude the Government, by holding out the hope that the present amount of demand, whether as applicable to the village rent, or to a temporary or permanent Ryotwar Settlement possesses a strong inherent principle of production;

NOTE.—Mr. Groome we remarked here distinctly admitted that the present rates of Ryotwar assessment were still so high as to hold out little prospect of improvement under them.

"that it contains the seed of any comprehensive improvement, within the period of the lease, or perhaps within any given period. The surplus revenue, which constitutes the difference between the existing demand, and what it should be to be productive of amelioration, if more equally distributed among the common Cultivators or even among the Renters of villages, would circulate with an incredible rapidity, to the opening of new sources of fertilization, to the multiplication of the produce of the soil, to the enlargement of commerce, to the amelioration of the condition of every class of the people, to the improvement of the arts and manufactures, and, in short, to the augmentation of the general wealth of the country—whether the expenditure of it originated in the sense of their own interests, their liberal virtues, the enterprising nature of their characters, or even the less commendable, though sometimes equally beneficial, motives of superstition and extravagance, on the part of the proprietors. This surplus would at least rouse all these principles into action above all, such an appropriation cannot be contemplated without enthusiastic wishes for its taking effect, when viewed as an efficient instrument of averting one of the most dreadful of all public calamities, a general famine. It is to be feared that too nicely balanced system of assessment, which limits all advantages to little more than present subsistence, and current expenses, and provides not

"for extraordinary exigencies, must contribute towards such a calamity; whilst it is defective of a speedy and impartial principle of remedy in cases of distress, when scarcity occurs; the dilatory remedy being only applied after too minute investigation into individual suffering to be effectual, and even this partial relief being dependent upon a general state of public affairs.

"The accumulation of the surplus revenue cannot be expected to produce such happy consequences, as might be anticipated from its unrestrained circulation, where it is so deposited as to be liable to be diverted from its proper object by the varying exigencies of the moment, where the skilful application of it towards general improvement must always be subject to fluctuating systems of general policy, and fettered by narrow views of local authority, which contracts its exertion to the mere execution of an immediate duty, and from whence it can with difficulty be drawn forth, except under a series of restraints and formalities, unavoidably interwoven with an efficient system of superintendence, which are too tardy to keep pace with the growing occasions for it."

"If these arguments should be considered favorable to the policy of leaving a surplus revenue in the hands of those, whose keen sense of interest should be likely to urge them to an early application of it to the general improvement of the country, it seems reasonable to look to the demand, with reference to the revenues of preceding years, which regulated the sale of estates in the Baramahl and Salem countries, the Chingleput Zillah, and the Northern Sirkars, as the standard by which to diminish the present demand upon these Districts; but if present circumstances render it inexpedient to make remissions to so great an extent as at that period, I beg leave to offer an opinion that a reduction of 10 per cent. upon the present Settlement would be a very considerable blessing, and would be very extensive in its operation towards the general benefit of the country. Should such a reduction be allowed, I should propose extending all the advantages possible from it to the common Cultivators, by rendering it conditional upon the Renters making a settlement with their Ryots for the period of their lease, for a certain sum to be approved by the Collector; and the Settlement to be registered in the Collector's Cutcherry."

596. The foregoing proposition of Mr. Groome appeared to us to be deserving of serious consideration, as involving a question, of much importance, both to the Government, and to the inhabitants of these territories.

597. It was well known we remarked, that the revenue collected under the Mussulman Government, from the occupiers of land, in the several Districts of the Carnatic was gradually increased by successive augmentations, so as at last to include not only the whole of what in England would be deemed the landlord's rent, but a considerable share also of what there constitutes the farmer's profit, and that, after discharging the expenses of cultivation, the little that remained to the Ryot was barely sufficient to purchase clothing and subsistence for himself and his family. Under such a system, the Ryot, deprived of over-assessment of the interest he formerly possessed in the land, came at last, in general, to be viewed nearly in the light of a villain attached to the soil, and was ultimately driven to cultivation, by means of authority and compulsion only; and that portion of the produce of the land, which, in countries more moderately assessed, contributes, in the hands of the landlord or the farmer, to the accumulation of stock, and agricultural improvement, was by degrees wholly absorbed by the sovereign authority; and, except when the penury of the people extorted a tardy and scanty supply, in the shape of Tac-cavy, was diverted, by its necessities, into other channels.

the Legislature to ensure to the inhabitants of these provinces. In the present instance, however, we stated that we should await the orders of Government on the specific question of remission in the Northern Division of Arcot, and we were willing to hope that if it were within the scope of attainment the Government would not refuse to adopt a measure, of which the impracticability only seem to justify the rejection.

612. Reverting to the amount of the Settlement in the Northern Division of Arcot, we considered it necessary to advert briefly to the Settlement on account of Fusly 1221, for though that Fusly nominally commenced the series of the ten years to which the lease extended, the Settlement for that particular year, in consequence of these extremely adverse circumstances of the season, was necessarily formed with reference to the actual state of the cultivation, rather than to the general basis for the decennial lease.

613. In the subjoined abstract Statement was shewn the Settlement of the Land Revenue of Fusly 1221, in comparison with the Settlement of Fusly 1220, the last year of the triennial lease. The Statement* likewise shewed the actual collections in each of those years from " Farms and Licenses," " Sayer," and " Tripetty offerings."

ABSTRACT.

		Settlement of Fusly 1220.		Settlement of Fusly 1221.		Increase.		Decrease.		
		S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	S. Pgs.	F. C.	
Land Revenue including Cavelly.	Arcoth	4,55,550	352	3,36,513	123	...	...	1,19,037	229	
	Assumed Polliams... ..	42,208	2756	30,421	3271	...	...	11,786	3965	
	Sattawaid and Pulliacote	15,654	2053	15,412	158	...	...	242	1875	
	Vencatagherry... ..	7,959	1950	6,476	433	...	...	1,482	2147	
	Total <i>Sircar</i> Districts	5,21,372	2651	3,88,823	3375	...	...	1,32,548	3756	
	Add fixed Revenue... ..	1,20,347	2816	1,20,347	2816	...	...	...	...	
	Total Land Revenue	6,41,720	967	5,09,171	1711	...	...	1,32,548	3756	
	Farms and Licenses.	20,936	3663	26,019	811	5,082	1628	...	...	
	Sayer or Land Customs... ..	35,158	03	30,347	2620	...	...	4,810	1863	
	Tripetty offerings... ..	54,193	4264	54,936	124	742	1420	...	...	
	Total... ..	1,10,288	3450	1,11,303	135	5,824	3048	4,810	1863	
	Grand Total... ..	7,52,008	4437	6,20,474	1846	5,824	3048	1,37,359	1136	
								Deduct Increase ...	5,824	324
								Net Decrease ...	1,31,534	257

Settlement of Fusly 1220.	S. P. F. C.		
Decennial Settlement.	5,87,980	27	13
Decrease	53,739	27	54
*Shrayum Decrease	78,809	10	2
	53,739	27	54

Total difference... 2,32,548 37 56
 NOTE.—In Columns 54 and 55, Statement No. 2, Enclosure in the Collector's Report of the 25th August 1812, the decrease and Shrayum were respectively entered at Pagodas 54,170-30-74 and Pagodas 78,877-42-62, making together the sum total of Pagodas 1,32,548-37-56, the proportions there stated were however apparently incorrect the "Shrayum" was stated both in the Report and in Column 41 of Statement No. 2 at Pagodas 78,809-10-2.

614. The amount of the Settlement for Fusly 1221 Star Pagodas 5,09,171-17-11, we remarked was less than the amount of the Settlement of Fusly 1220 in the sum of Star Pagodas 1,32,548-37-56, which was composed partly of a decrease to the amount of Star Pagodas 53,739-27-54, being the difference between the Settlement for Fusly 1220 and the amount of the Decennial Settlement, and partly of what was termed in the Collector's statements "Shrayum," to the amount of Star Pagodas 78,809-10-2,* being the difference between the Decennial Settlement, and the actual Settlement for Fusly 1221; or the amount which in consequence of the adversity of the season in Fusly 1221, could not be realized in the course of that year, and which had been added by the Collector to the Jummah of the nine following years in the proportions hereunder mentioned.

				Decennial Settlement.		Shrayum or superinduction as per para. 38 of the Collector's Report, 25th August 1812.		Total as per para. 2 of the Collector's Report, 25th August 1812.	
				S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Fusly	1222	...	...	5,87,980	27 13	1,483	1 55	5,89,463	28 68
"	1223	...	...	5,87,980	27 13	6,928	34 28	5,94,908	16 36
"	1224	...	...	5,87,980	27 13	8,975	30 14	5,96,955	12 26
"	1225	...	...	5,87,980	27 13	9,628	6 75	5,97,608	34 7
"	1226	...	...	5,87,980	27 13	10,119	2 6	5,98,099	29 18
"	1227	...	...	5,87,980	27 13	10,189	36 60	5,98,170	18 72
"	1228	...	...	5,87,980	27 13	10,194	13 75	5,98,174	41 7
"	1229	...	...	5,87,980	27 13	10,258	34 28	5,98,232	16 35
"	1230	...	...	5,87,980	27 13	11,046	29 71	5,99,026	12 3
						78,809	10 2		

615. Soon after the commencement of Fusly 1221, the Collector addressed us on the subject of the very unfavorable nature of the season. The dry grain which the Cultivators had been induced to sow, by a few showers that fell towards the beginning of the year, was stated to have been nearly burnt up in every Talook, in consequence of a subsequent drought, and the wet cultivation

in four Talooks to have suffered severely from the great storm in May 1811, which more or less affected all the Districts in the immediate vicinity of the Presidency. As the Fusly advanced, the drought continued; the few tanks that received any supply of water were those dependent on the larger rivers, rising in the hills; even these did not receive more than a portion of their usual supply, and towards the middle of the Fusly the season was found to be so decidedly unfavorable, that the expectation of a Settlement founded on the general basis sanctioned for the decennial lease became entirely hopeless.

616. Under these circumstances we remarked the Collector had solicited and obtained our permission to regulate the Settlement for Fusly 1221 with reference to the adverse nature of the season and the actual means of the people, rather than to the amount fixed for the Decennial Settlement, the season indeed had been so generally unfavorable, throughout the country, that in several Collectorships it had been found necessary to postpone the lease, and to resort to a temporary Settlement for that year; and the want of capital among the Renters in the Northern Division of Arcot, arising from the severe losses they had sustained in the previous year, which was the last of the triennial lease, rendered this forbearance, as respected them, a matter as much of necessity, as expediency.

617. The result of this arrangement we observed, was a decrease below the amount intended for the Decennial Settlement to the extent of Star Pagodas 78,807-10-2 as above stated, and the Collector, seemingly actuated by too anxious a desire to meet the expectations originally held out, and unwilling entirely to relinquish the realization of this amount, added it, in the proportions before mentioned, to the Settlements for the following years of the decennial lease.

618. This measure, we remarked, had never been approved by us, and was certainly at variance with the fundamental principles of the Decennial Settlement; for although remissions were provided for, in seasons of extraordinary drought or calamity, such as Fusly 1221, it was not intended to add the amount to the Settlement of future years. To add to the future years of the Settlement, the loss sustained in the first year of the lease, would, we observed, be to impose at the outset a burden on the Renters, from which the Government had resolved to relieve them. In fact it would be throwing the irrecoverable balances of one year upon the subsequent years of the lease, and raising the Settlement of the nine years considerably above the average to which it had been resolved in each year to limit the Government demand as the highest amount that could be collected, without detriment to the resources of the country. The additional sum thus proposed to be assessed, however we observed, had been so divided as to be very inconsiderable during the first one or two years.

619. A reference to the papers noted in the margin, we remarked, would shew that Mr.

Para. 20. From Mr. Groome, 19th, in Cons., 24th March 1814.

Para. 9. From do 30th December 1814, in Cons., 5th January 1815.

Letter to do 2nd, in Cons., 2nd October 1851.

Para. 23. From do., 18th, in Cons., 26th October 1815.

Groome soon discovered the error he had made in proposing this superinduction, in each of his subsequent reports, he strongly urged the relinquishment of this extra assessment, and in consequence we intimated to him our intention to recommend to the Government that this extra demand should cease, from the commencement of Fusly 1223; and, although the refund of what had been collected on this account was not contemplated, it was proposed to grant an equivalent, by a remission of the balance outstanding on account of the expired years of the lease, in all cases where this addition might have been the cause of the revenue not being collected in full.

620. It appeared from the Statement No. 7 accompanying Mr. Groome's report of the 18th

Extra assess- ment for Fuslies 1222, 1223, and 1224.	P. F. C. 17,332-21-12
Balance	13,944-40-51
Difference	3,387-25-41

October 1815, that of the Decennial Lease Settlement, including the superinduction, the total balances which remained due by the Renters on the 31st August last amounted to Pagodas 13,941-40-51 only, being less than the portion of the extra assessment added to the expired years of the lease, by Pagodas 3,387-25-41. This difference we observed it was not proposed to refund, nor was it intended to remit the whole of the balance abovementioned. The Collector recommended that the remission of it should be distributed among the several Talooks of the District; that where the balances exceeded the amount of the extra assessment imposed on the Talook, the difference should be collected, and that the balances should be entirely remitted in such cases only, where they were covered by the amount of the extra assessment.

621. For this arrangement, and for the limitation of the Government demand, during the remaining years of the lease, to the amount originally fixed for the Decennial Settlement, (subject to the remission proposed) we solicited the sanction of the Right Honorable the Governor in Council what had been already stated, we hoped would sufficiently convey to the Government a conviction of the impolicy of the superinduction alluded to, and would render it unnecessary for us to enlarge on the expediency of rectifying so obvious a deviation from the principles of the Decennial Settlement; at the same time we deemed it proper to add that, in deducting the remaining amount of this extra assessment from the Settlement for the future years of the lease, it was not intended to relinquish the collection of it in every village on which it was originally imposed—where experience had shown that it could easily be paid it was proposed to continue its collection, but the amount thus continued to be levied on flourishing villages originally under-assessed, in proportion to others, would we observed be remitted on those that had suffered severely in their resources, from want of rain, or from other causes during the expired years of the lease, and which required a remission exceeding the amount of the extra assessment imposed on them, to ensure the future revenue against considerable balances by thus equalizing the Settlement throughout the District, greater security we remarked would be afforded to the revenue, while relief would be granted to those who required it most.

622. Having made the foregoing remarks on the Settlement for Fusly 1221, we concluded our observations on the amount of the Decennial Settlement by the following abstract, taken from Mr. Groome's subsequent reports of the 19th March and 30th December 1814 and 15th October last, exhibiting the Settlement for each of the three expired years of the lease, and the actual collections from "Farms and Licenses," "Sayer," and "Tripetty offerings" during that period.

		Fusly 1222.		Fusly 1223.		Fusly 1224.	
		Str. Pags.	F. C.	Str. Pags.	F. C.	Str. Pags.	F. C.
Land Revenue including Cavally.	Arcot ...	4,10,122	44 46	4,16,067	4 27	4,17,790	35 51
	Assumed Polliams ...	36,057	21 1	36,468	15 29	36,565	41 10
	Sattavaid and Pulliacote ...	15,990	30 23	16,037	29 77	16,210	17 24
	Vencatagberry ...	7,295	20 4	7,323	18 19	7,330	13 65
Total Circar Districts ...		4,69,466	25 74	4,75,896	22 72	4,77,897	17 70
Add fixed Revenue ...		1,20,347	28 16	1,20,347	28 16	1,20,347	28 16
Total Land Revenue ...		5,89,814	9 10	5,96,244	6 8	5,98,245	1 6
Farms and Licenses ...		23,366	40 68	26,392	44 15	27,162	4 21
Sayer or Land Customs ...		31,808	13 51	34,529	4 1	38,247	3 24
Tripetty offerings ...		50,989	13 78	51,903	39 14	41,389	37 50
Total ...		1,06,164	23 32	1,12,827	42 31	1,06,799	0 15
Grand Total ...		6,95,978	32 42	7,09,072	3 38	7,05,044	1

623. We observe that the Settlement of the Land Revenue, as above stated, differed from that specified in a former part of our Proceedings under notice taken from Mr. Groome's report of the 25th August 1812 as follows:—

	Fusly 1222.			Fusly 1223.			Fusly 1224.		
	S. P.	F.	C.	S. P.	F.	C.	S. P.	F.	C.
Total Land Revenue as above.	5,89,814	9	10	5,96,244	6	8	5,98,245	1	6
Total as per previous Statement...	5,89,413	28	68	5,94,904	16	36	5,96,956	12	26
Excess Star Pagodas ...	400	25	22	1,339	34	52	1,288	33	60

624. We called upon Mr. Groome to explain the cause of these apparent discrepancies.

625. We next proceeded to the consideration of those parts of the Collector's reports which respected the number of villages, and Renters, and the principal conditions of the rent.

NOTE.—This statement was remarked was taken from the Enclosure A accompanying Mr. Groome's report of the 18th October 1815, it differed from the similar statement forwarded in his letter of the 25th August 1812 by stating the number of Mouzas at 2,882 instead of 2,831 which apparently arose from the village enjoyed by Tolasinga Pillay not having lapsed to Government until Fusly 1223, these accounts further differed in the number of Mouzas being stated in that of the 18th October 1815 at 1,474 and in that of the 25th August 1812 at 1,453. The cause of this difference to the extent of 21 hamlets we called on Mr. Groome to explain.

626. We stated that the number of Mouzas or villages in the Cirkar lands of the Northern Division of Arcot were 2,882, possessing 1,774 Muzras or dependent hamlets. Of these, we observed 2,409 villages and 1,269 hamlets were inhabited, the remaining 473 villages and 205 hamlets were destitute of habitations, we subjoined the following abstract exhibiting the manner in which these villages were settled.

Ain and Cavelly lands.	VILLAGES.			
	Inhabited.	Uninhabited.	Total.	
Rented decennially	2,102	392	2,500	
Jaghire of Tolasinga Pillay which lapsed to Government in Fusly 1223 and was rented from that date . . .	1	0	1	
Deserted villages under Aumani . . .	0	54	54	
Alienated lands.				
Shotriems	257	27	284	
Inams	43	...	43	
	2,409	473	2,882	Mouzas.
Ain and Cavelly lands.	HAMLETS.			
	Inhabited.	Uninhabited.	Total.	
Rented decennially	1,201	197	1,398	
Alienated lands.				
Shotriems	44	7	51	
Inams	24	1	25	
	1,269	205	1,474	Mouzas.
Grand Total	3,678	678	4,356	Mouzas and Muzras.

627. It would, we observed be perceived that, exclusive of alienated lands, the Northern Division of Arcot contained 2,555 villages with 1,398 dependent hamlets; and although some of these were destitute of habitations, the whole, we remarked, were cultivated, to a greater or less extent, with the exception of 54 villages, retained under Aumani management, which appeared to be at present entirely unproductive.

628. Deducing these we explained that, the remaining 2,501 villages had been leased decennially; 2,437 villages had been rented to 3,555 head farmers, known in this District by the appellations of Reddies, and Monigars, and the other 114 villages had been rented direct to the ryots, or under-farmers, in number amounting to 2,225.

629. A reference to the correspondence noted in the margin, we remarked, would shew, that, if ever the great body of Ryots in the Northern Division of Arcot possessed a valuable property in the soil, it was understood that it had generally been reduced to a mere nominal property, previous to the introduction of the Decennial Settlement. The Ryots, we observed, were described at that period, as all employed in the actual labors of the field as Cultivators, rather than as farmers, and unable from poverty and want of means, to undertake the responsibility of a lease, unless under such reduction in the amount of the revenue, as was then understood to be entirely impracticable. The Monigars, or Reddies, were the only exceptions from the statement; and although, as Renters during the triennial lease, they had suffered considerably in their means, the Collector proposed so far as possible, to renew engagements with them for the new rent, because they appeared to be the most eligible Renters to be procured.

630. Our sentiments in favor of a Settlement on the seven years' average, together with the great advantage attendant on a permanent limitation of the Government demand, afterwards induced the Collector to hope that the Settlement might be made with the whole of the Ryots in each village. This we explained Mr. Groome had been informed, was precisely what "the Board had all along desired, where practicable, and that if a Settlement with the whole of the inhabitants of each village could be formed without a considerable reduction of the revenue and with reasonable hopes of punctual collection, the Board would prefer it to any other."

631. From the subsequent explanations afforded by the Collector, it appeared that in proposing a Settlement direct with the Ryots, he had in view a Settlement different from that which the Government had desired to be carried into effect; he did not intend that the rent of a village should be consolidated into one sum, to be paid by the whole inhabitants, who were to divide the lands of the village and the amount of the assessment, in such proportions as they pleased, without any interference of the Government Officers, but were all to become responsible, in person and property, for its payment—not each for his own share—but each, and all, for the whole amount of the Settlement. Mr. Groome contemplated what he termed a Ryotwar rent, namely, that the Collector should divide the lands, according to the offers of the Ryots; that each individual should receive a puttah rendering him answerable individually for his own rent only, but that all collectively should be responsible for the whole rent; in other words, that the balances due, in consequence of the failure of particular Ryots, should be made good by an additional assessment on the rest, each paying his share of this extra assessment, in the proportion that his individual rent might bear to the rent of the whole collectively.

The Collector, on this latter plan, we remarked, had rented out to the Ryots individually 102 villages in the Sattavaid District.

632. On the cession of the Carnatic Sattavaid we observed was placed, in the first instance, under the Collector in the Zillah of Chingleput, and the assessment then introduced into it, by "Mr. Greenway had continued without alteration to the present day." Mr. Groome computed that it did "not amount to more than three-quarters of the full rent established in other places," and to this great moderation in the assessment we ascribed the prosperity of this small District, and the ease with which the inhabitants consented to enter into a detailed Settlement for the period of ten years. By way of experiment, we observed one village in each of the

twelve Talooks of Arcot proper "in a condition rather above the common run" had been settled on the same system, the whole forming a total of 114 villages, as mentioned above, rented to 2,228 ryots or inhabitants.

633. We explained that the only material difference between this system, which Mr. Groome denominated a Ryotwar rent, and that which the Government directed to be introduced, was that under the Ryotwar system, the Collector and his officers regulated and fixed the annual payments of each individual, and settled with him what land he should occupy; while the latter left the division of the lands and the payments of each Ryot to be arranged among the people themselves, and only fixed the total sum to be paid by the whole collectively. It was thought that the village community itself could arrange the details connected with the allotment of land, and the payment of each Ryot, infinitely more to the advantage of the individuals composing it, than where the authority of the Government was imposed, and, notwithstanding that jarring interests in the village might occasionally give rise to disputes respecting the terms and conditions of individual rents, it was believed that, under the restrictions contained in Regulation XXX, 1802, these must ultimately terminate to the advantage of the great body of the people; or, at least, that there was a greater probability of this result, where the Revenue Officers were left to be arbitrators of such disputes, than where they were parties to them, and the people had immediately to contend with the arbitrary authority so often exercised by the Native revenue servants. In either case, however, we observed the whole of the Ryots in each village were the parties with whom, if practicable, it was agreed that the Settlement should be concluded.

634. As regarded the very moderately assessed District of Sattavaid, and those villages in each Talook which were stated to have been "above the common run," Mr. Groome, we conceived, would have found no difficulty in introducing a Settlement with all the Ryots collectively, on the plan approved by the Government. It appeared, however, that he gave the preference to his own system of a Settlement with each of the Ryots individually, and on the limited scale on which this system had been established; we were inclined to consider the arrangement, in the light of a useful experiment, on the result of which compared with the result of the collective village rent, we desired that Mr. Groome would hereafter be prepared to submit a full and detailed report.

635. But in the lands of Arcot proper, the assumed Polliams and Vencatagherry, which are assessed at the rate of 25 per cent. above the *Tecruas* in Sattavaid, it appeared that Mr. Groome was not successful in his endeavours to induce the great body of the Ryots to become responsible for the rent, on the principles established by the Government, nor could he we remarked have succeeded in prevailing on them to become parties to a Settlement on his own Ryotwar system.

To the latter, Mr. Groome seemed evidently inclined to have given the preference; but he distinctly stated that the Ryots would have objected to it, as they did to that which was offered to them, on the solid ground that the terms of each were beyond their means, and he added that to enable the Ryots generally to become direct parties to any Settlement, a reduction to the extent of that already alluded to appeared to be absolutely necessary.

636. Unauthorized to make so considerable a remission, which, at the period of the introduction of the decennial lease, was indeed understood to be impracticable, Mr. Groome, disappointed in his hopes of inducing the Ryots to accede directly to the Settlement of these lands, was obliged to tender the rent to the Monigars and Reddies before mentioned. In doing so we

observed that he had given the preference to those who had been Renters during the triennial lease. Of these, however, 543 persons declined the terms which were offered, 43 were rejected, on account of balances being outstanding against them, and their being incapable, from want of means and skill to undertake the responsibility of a long lease; 35 were set aside, on account of experience during the triennial rent having proved them to be so contumacious as to render fruitless all hope of the regular discharge of their future rents, 2 were rejected, because they were themselves destitute of means, and would not consent to the union of others who would have strengthened their responsibility; and 14 were set aside, because their more respectable partners refused to consent to any settlement to which they were parties, in consequence, either of their want of responsibility in means, or character, or their litigious spirit, and want of experience or activity in business. On the other hand, we remarked 438 new partners had been added either as a condition of the continuance of the old Renters, who otherwise were not considered sufficiently responsible, or at the request of the old Renters themselves and, on this plan, 2,437 villages had been leased, as above mentioned, to 3,555 Renters; head farmers of hamlets, were distinct from the head farmers of villages, being included in the rent, in all cases in which they evinced a desire to participate therein.

637. We were inclined to hope that the foregoing explanations, respecting the parties with whom the decennial rent had been formed, would be deemed by the Government sufficiently satisfactory. Mr. Groome we observed had excluded none from the Settlement who were willing to accept of the terms offered; except those whose means were inadequate to fulfil their engagements whose admission would have excluded others with equal claims and better means, or whose former conduct had been such as to prove that no dependence was to be placed on an adherence to any engagements into which they might enter; while we admitted the validity of the grounds upon which these persons had been rejected, we desired that, in the event of the removal of these objections, Mr. Groome would use every means in his power to afford them an opportunity of again becoming parties to the Settlement; and we stated that it would be particularly gratifying to us to find that all the proprietors of Swastiams or shares, in the Agraharums, or Brahminical villages, mentioned in the 29th and 30th paras. of the Collector's report under date the 19th March 1814 had been admitted to a share in the rent. Indeed the admission of this description of persons was particularly contemplated in our orders, enjoining, where practicable, a collective rent with all the inhabitants who had any right of occupancy.

638. A few particular remarks, we observed, were necessary on the subject of the Settlement of the assumed Polliams of Chittoor.

639. The Chittoor Poligars, we remarked, were originally descended from certain officers of the Hindoo Government of Telingana, who about the middle of the sixteenth century, obtained various Inam villages and fces in the District situated in the neighbourhood of the Polliams, on condition of maintaining a sort of Military Police in that part of the country, to the charge of which they were then appointed, by one of the last princes of the Vedianagara dynasty, who, towards the decline of their power, about that period, had transferred the seat of their Government from Bejanagur to Pennacondah, and thence to Chendernagherry in the Northern Division of Arcot, naturally of warlike and aspiring habits, these ambitious chieftains seized with avidity the many favorable opportunities for increasing their power and influence, which arise out of the imbecility of a declining Government, and the convulsed state of public affairs, during the struggle which subsequently ensued between the last race of Hindoo princes, and the Mahomedan invaders of the peninsula; and gradually usurping the rights of the Government they were bound to support, they at length threw off all disguise, and openly asserted their independence.

From Mr. Groome, 25th August, in Cons., 12th October 1812.

See from Mr. Stratton, 15th November, in Cons., 6th December 1802.

640. It was not, we remarked, until the Mussulman Government had begun to assume a settled form, that they ventured to require these chieftains to acknowledge their authority, nor was it until after a long and desultory warfare, of various successes on both sides, that they were at last, awed into a doubtful obedience, by the infliction of a cruel and ignominious death on two

of the chiefs of their tribe. Reduced for the first time, by this means during the Government of Tahir Mahommed Khan, * they consented to the payment of an annual tribute to the amount of 40,000 Pulliput Pagodas, which was reduced during the administration of Dostally Khan to

19,085 Pulliput Pagodas; but, availing themselves of the uncertain confused and divided authority which prevailed during the wars in the peninsula, to establish the succession to the Nabobship of the Carnatic, they afterwards discontinued the payment of this sum; and it was not until the Nabob Wallajah was firmly seated on the Musnud, that he succeeded in collecting this tribute, through his younger brother, Adul Wahab Khan, to whom it was granted, as a part of his Jaghire.

641. On the cession of the Carnatic, and the assumption of the family Jaghires, the collection of this peishcush we observed, devolved on the British Government, it was raised by Mr. Stratton, the Collector first appointed to this charge, from Pagodas 16,828-14-50 to Pagodas 35,775 from the commencement of Fusly 1211, and continued at this rate during the subsequent Fusly

1212; but towards the conclusion of that year, the Poligars began to fall heavily in arrear, and some of them evinced a conduct so extremely insubordinate and contumacious, as to render necessary the contemplation of compulsory measures towards them—a force sufficient for this purpose could not we remarked, be spared by the Government until the month of July 1804, when a body of Troops was assembled in the Polliams, and the Collector was vested with a discretionary power to take the temporary possession of these lands, to such extent as circumstances might render necessary, at the same time allowing the Poligars such an allowance as might be requisite for their maintenance.

642. The Collector's endeavours to bring the Poligars to a proper sense of their duty having entirely failed, recourse was had to the Military Force that had been assembled; upon which, several of the Poligars broke out into open rebellion; a second attempt, we observed, was made at pacific measures by the appointment of a Special Commission to settle the affairs of the Polliams; but this having likewise proved fruitless, active operations were again commenced, and towards the beginning

of 1805, they terminated in the entire suppression of the rebellion. Three of the Polliams, we remarked, named Moojral, Pooloor, and Pacaul were declared by the Government to be forfeited. One, viz., that of Goodiapaty before mentioned in our Proceedings under notice, remained, as heretofore, in the possession of its Poligar, and the remaining five, named Bangarpolliam, Narganteo, Poolcherlah, Cattoor, and Toombah, which had been temporarily assumed during the disturbances were directed to be surveyed, with a view of being eventually restored to their Poligars, on the permanent Zemindary system; an allowance of 18 per cent. on the beriz of Fusly 1210, being in the meantime made to each of these tributaries.

643. In this situation we explained had the Poligars been allowed to continue until the present period; but as the Government stood in some degree pledged to restore certain of these Polliams, it appeared to us that to delay further a final decision on their claims might be construed into a breach of public faith. We accordingly acquainted Mr. Croome, with reference to the

58th para. of his letter under date the 25th August 1812, that it was incumbent upon him to submit, at his earliest convenience, a full and distinct report on the precise nature of the pledge given to each Poligar—of the resources of each Pollam—and on the manner in which he would recommend that each should be finally settled.

644. Mr. Croome, we observed, had strongly urged the necessity of some “barrier between the Ryots and the rapacity, ignorance, and licentiousness of the Poligars.” Experience, we remarked, had certainly shewn that most of the present race of Poligars attended little to the management of their own concerns, their time being chiefly occupied in dissipation, in the celebration of festivals, or in the chase; and, while the means of the Ryot are barely sufficient to satisfy the extravagance of his thoughtless superior, he is, we observed, subject in his person to oppression, from those rude and undigested notions of authority of which the Poligars cannot entirely divest themselves.

645. The remedy for this evil proposed by the Collector, viz, to “declare the present Renters * to be permanent Renters,” previous to the transfer of the

Polliams on the Zemindary tenure, did not appear to us to be practicable, under the present Regulations defining the rights of Zemindars and seemed objectionable on other grounds. If, therefore, the unconditional transfer of these lands would involve mischievous consequences, we stated that we would prefer that the Collector should

endeavour to prevail on the Poligars to accept, in lieu of a Zemindary grant for the whole of these lands, a Jaghire grant for the Cusbah village in each Pollam, or for that in which the Poligar usually resides, with such a further grant of villages to be attached thereto, free of rent, as would form an equivalent; at the same time, not involving a further grant of revenue, than would be made by the transfer of the whole of these lands on the Zemindary tenure. While it was probable that this arrangement would be sufficiently acceptable to the Poligars themselves, it would certainly we thought ensure to them an adequate provision, and without infringing the original intentions of Government communicated to them, would relieve the country from the many evils incident to the investing them with the rights of Zemindars, and from the confusion, ruin, and distress in which their incapacity to manage extensive tracts of country, and consequent failure, must, otherwise infallibly involve them.

646. Preparatory to a final arrangement of this nature, the whole of the assumed Pollams, we observed, had been rented out for ten years, in the same manner as the lands of Arcot proper; but the parties with whom the Settlement had been concluded in the Pollams were, we remarked, in some degree different from those with whom it had been made elsewhere.

647. Besides the Reddies or head farmers of Mouzas or villages, we explained that in the Pollams there are certain Reddies of Muzras or Hamlets, known by the name of Pullikut Reddies, or, as the term implies, Reddies “who founded the hamlets”—the descendants of the ancient Telinga Meerassidars. With these persons, we observed, Mr. Croome had very properly concluded an independent rent for each hamlet, but he had not on this account relinquished the security which the superior responsibility of the Mouza Reddies afforded to the revenue; for the Reddies of each Mouza or principal village, as well as the Pullikut Reddies of the subordinate hamlets, had become answerable, in proportion to their rent, for the failure of any hamlet attached to the Mouza.

648. In the Pollams we remarked there is also another class of persons occupying land known by the name of Kutpudi Peons, or, as to the term imports, Peons “bound” to service. These, we observed, were anciently the inferior Military Police in all the countries subject to the

princes of Telanganah. In time of peace, the Grama or Village Kutpudi were bound only to protect their own villages, and the Pollam Kutpudi, whose usual place of residence was in Cusba town, close to the Poligar's house, formed the chief part of his retinue. In time of war the whole collected round the person of the Poligar, who was bound to lead them to the aid of the prince; but, so soon as the Government lost its power over the chiefs of these bands, they entirely reversed the objects of their institution. From the protectors, we observed, they were converted into the plunderers of the land; and the Kutpudi Peons became the most active agents in the predatory incursions of the Poligars, and ultimately proved their most intrepid and staunch adherents, during the rebellion in the Pollams.

649. In consideration of the service which they were bound to perform, each of these peons we remarked originally enjoyed a certain extent of land paying a very light and favorable quit rent. On the assumption of the Pollams, their payments were raised to one-half of the full survey rent for gram Kutpudi, and one-third for the Pollam Kutpudi, but Mr. Graeme explained that the survey over-valued their lands, and that the rates would be more accurately stated at one-half and three-fourths of the full rent.

650. With the view of securing the tranquillity of the country, and habituating the restless and daring class of men to the peaceful pursuits of agriculture, these favorable terms we observed had been continued, and a decennial Settlement had been concluded with each of them individually, where it could be done, and in other cases with the Monigars or head Peons of the different bodies, "but not to lessen the usual security of the revenue the Reddies of Monazas are jointly responsible for the rent so fixed." The total rent for these lands, we remarked, amounted to Pagodas 10,273-18-75 and the number of Peons was 2,815.

651. Mr. Graeme, though he did not recommend the measure, stated that the rent on these lands might be raised to the full amount, on the conclusion of the decennial lease; by which, an addition would be made to the revenue of Pagodas 4,000 per annum; but we preferred the arrangement proposed in the 56th para. of his letter under date the 25th August 1812, namely, that the rent should be increased to its full standard, as the existing incumbents die off, for, if the Kutpudi Peons were deprived of the particular inducements which they now possess to continue the cultivation of their lands, there was, we remarked, much reason to fear that they might relinquish the plough for the matchlock and the spear, and attempt at least again to renew their former depredations. In the meantime we desired that each Kutpudi should receive a Sunnid from the Collector as done in the Pollam of Panganoor.

652. Having discussed the amount of the decennial Settlement, and submitted such explanations as appeared to be requisite with respect to the parties admitted as Renters, it only remained for us to make a few observations on the principal conditions of the lease. But these were so satisfactorily and completely explained in the Muchilka executed by the Renters, and were so similar to those in other Districts which had been approved by Government, that to prevent our Proceedings assuming a more voluminous size, we referred for particular information to the document noted in the margin, and confined our remarks, on this head, chiefly to such additions as had been made by Mr. Graeme to the provisions usually inserted in these Cowies.

653. After binding all the Renters to be responsible for the rent, and to issue puttahs to their under-ryots, the Muchilka we remarked, went on to declare that no higher rates of Teorwa should be demanded from the Ryots than the Survey rates. In clause 17th it was provided that the Renters should not be entitled to demand advances for cultivation; but it was, we observed,

in the knowledge of Government that it had been usual to make such advances to the extent of about (30,000) thirty thousand Pagodas per annum in the Northern Division of Arcot, and the policy of continuing this assistance to the Renters appeared to us unquestionable. Clause 21, provided that no payment should be a legal tender for the liquidation of the rent unless made in Coins "in use with the Sirkar, and at the rates which the Sirkar may at any time establish." Clause 24 bound the Renters to repair from time to time "all highway roads" within the limits of their village. Of the efficacy, as well as of the expediency, of this last provision, we entertained great doubts. We therefore desired that Mr. Graeme would refrain from insisting on a strict observance of it, and that he would report how far experience had justified its insertion. It required from the Renters the performance of an expensive duty, for which no advantage was granted to them in return; and if it were intended to countenance the Renters requiring a gratuitous labor from their under-ryots, it appeared to us to be open to serious objection. By Clause 32 Mr. Graeme bound the Renters to keep in repair the several public choultries in his District; but a deduction to the extent of Pagodas 275 per annum we remarked had been made, on this account, from the rent.

654. The only other condition of the lease which seemed to require notice was the separation of the Palputtadar, or ready money collections, from the Land Revenue, as defined in Clauses 8th and 30th of the Muchilka; the collections from this source, we observed, exceeded 9,000 Pagodas per annum in the Northern Division of Arcot, and the number of individuals paying this tax, in Fusly 1224, were stated at 17,617; but in our Proceedings of the 27th August 1814, we had already so fully discussed those parts of the Collector's reports which were connected with this subject, that any further notice of them appeared to us superfluous.

655. The foregoing part of our Proceedings under notice contained such observations we deemed it necessary to record, in elucidation of the terms and principles on which a decennial lease had been established in the Northern Division of Arcot, we thought it might now be useful to take a concise view of the result of this arrangement, during the expired years of the lease; and to conclude with such general remarks as might be suggested by the various miscellaneous subjects discussed in the several reports of the Collector.

656. It was highly gratifying to us to have it in our power to state that the result of the decennial lease in these Districts might be considered to have been beneficial to the country, and it was particularly satisfactory to reflect that, while the Monigars, Reddies, and other head farmers, had participated in the advantage it had produced, its chief benefits had accrued to the great body of the cultivators or under-ryots, notwithstanding the impressions which Mr. Ravenshaw's opinions were calculated to convey of the oppressions and exactions of Renters under the village lease.

657. It had already been stated that, in Fusly 1221 A. D. 1811-12, the first year of the lease, a severe drought rendered an extensive remission necessary, and caused the Settlement for that year to be made with reference to the actual state of the cultivation, rather than to the basis for the decennial lease. The second year, Fusly 1222, A. D. 1812-13, we observed was not so unfavorable as to render any remission requisite, but it was a very indifferent season, and by no means advantageous to cultivation. The two subsequent years, however, Fuslies 1223 A. D. 1813-14 and Fusly 1224 A. D. 1814-15 had, we remarked, been tolerably good.

658. Taking the extent of cultivation according to the Curnum's accounts, and the rates of assessment at those generally settled between the Ryots and the Renters, supposing the whole amount thereof to be realized, and allowing the Renters the Monigar's pay, which

See Enclosure No. 4 in Mr. Graeme's letter dated 25th August in Cons. 12th October 1812.

they would have enjoyed at any rate under an Aumani Settlement, the general result of the decennial lease, as regarded the Renters, might, we remarked, be estimated as follows:—

Fusly 1221.	Fusly 1222.	Fusly 1223.	Fusly 1224.
Decrease in cultivation. } 17,630-0-0	Increase in cultivation. } 46,961-31-47	Increase in cultivation. } 55,686-30-44	
Increase in do. } 11,243-16-2	Decrease in do. } 18,103-36-1	Decrease in do. } 10,411-8-34	
Net decrease in cultivation more than the remission granted..... 24,000-0-0	Net Decrease. } 6,386-28-78	Net Increase. } 28,857-40-46	Net Increase. } 45,275-22-10
	Deduct Monigar's pay. } 13,077-37-41	Deduct Monigar's pay. } 12,956-14-58	
Loss ... 24,000-0-0	Loss ... 6,386-28-78	Profit ... 15,780-3-5	Profit ... 32,319-7-32

659. From the foregoing statement it might, we observed, be inferred that the remission made in the Fusly 1221 did not entirely cover the losses of the Renters; who, besides the Monigar's pay, taken at Pagodas 12,000 might be reckoned to have lost nearly the same sum, forming a total of Pagodas 24,000. In Fusly 1222, the loss of the Renters was estimated at Pagodas 6,386, or about half of the Monigar's pay; but in Fusly 1223 and Fusly 1224, they were calculated to have secured, in addition to their Monigar's pay, the sum of Pagodas 15,780-3-5 in the former, and no less than Pagodas 32,319 in the latter year: and, although these calculations were to be viewed as estimates, rather than as actual result, they were founded on such information as left us little room to doubt that they might be adopted as sufficiently correct for the general argument to which they were applied.

660. Under the unfavorable circumstances attending the commencement of the lease, Mr. Gröme, we remarked, had reported that considerable difficulty was experienced towards the close of Fusly 1222, in realizing the decennial rent; but the fear of losing their villages for ever roused the Renters to make great exertions, by the private sale and mortgage of their property, and enabled the public officers to restrict the enforcement of the law of distraint to the property of only 23 individuals. The rent we observed was collected with more facility during the two last years of the lease. In Fusly 1223, distraint was enforced in two cases only, and the property sold amounted to Pagodas 77-4-75. In Fusly 1224, the number of Renters whose property was sold were only 15, and the value of their property was Pagodas 664-22-44.

661. The progressive facility of collection and the extreme rarity of distraint in so extensive a District we considered to be highly satisfactory. It was not less so, we remarked, to observe, that, of 41 villages which were assumed (?) for arrears of rent, or which lapsed to Government from want of heirs to deceased Renters, during the four expired years of the lease, no less than 29 had again been rented out, and only 12 remained under Aumani management; but it was matter of the highest gratification to us to learn that the Decennial Settlement had been realized, with the inconsiderable balances before specified, without a single defaulter being confined in jail, during the whole period of the last four years.

662. Notwithstanding the result of the lease had certainly hitherto proved beneficial to the Renters in general, it was not we observed to be understood that this had been universally the case. The Renters we remarked had been considerable sufferers in those villages which consisted chiefly of poonjah or dry land, or in which the nunjah or wet land was dependent for irrigation on small tanks called Manwariput. The cultivation in these lands, we observed, was entirely

dependent on the quantity of water supplied by the rains of the north-east monsoon, and the frequent occurrence of unfavorable seasons, of late years, had established a permanent depression in the means of these Renters, which had obliged them to dispose of their lands to the under-cultivators or ryots, on money rents, much below the survey rates of assessment. The most assiduous labor, and the most judicious farming, still left the produce of such lands dependent on the precarious bounty of nature; and as it was these villages that had suffered most, so was it here chiefly that remission was contemplated, in the event of any temporary relaxation in the Government demands.

663. In the more populous villages, possessing extensive tracts of wet land, and enjoying the advantage of artificial irrigation from rivers or large tanks, which are not so uncertain in their supplies of water, the Cultivators, we remarked, enabled to calculate with more precision the probable produce of these lands; and it was here, we observed, that the great body of the Ryots had indirectly become parties to the Settlement, by sub-renting their villages from the original Renters. This being one of the most remarkable features in Mr. Gröme's reports on the result of the lease particularly attracted our attention.

664. We regretted that Mr. Gröme had not been more full in his explanations on this point, especially as the want of consistency in the statements on this subject, which he had submitted, had involved its details in much perplexity.

665. In his Report on Fusly 1222 we observed the number of villages sub-rented was entered at 593, the rent of which was stated to bear a proportion of 46 per cent. to the amount of the whole Settlement; the remaining Aumani villages were entered at 1,890, and adding 107 of Sattavaid, the total number of villages amounted to 2,590, as stated in the previous part of our Proceedings under notice, and in the Jummaundy both for Fusly 1221 and Fusly 1222; so far as Mr. Gröme's statements, we observed, were clear and consistent. But we remarked that in his subsequent reports for Fuslies 1223 and 1224, the number of Sirkar villages, exclusive of Sattavaid, was augmented to 2,604, partly by substituting, as in Ohittoor, the number of patahs, for the number of villages; partly by other alterations, the causes of which we were entirely at a loss to conjecture; and the Settlement for Fusly 1223 and 1224 were stated at Pagodas 4,81,664-38-25 and Pagodas 4,83,626-41-32 respectively, sums totally different from those entered in the previous part of our Proceedings under notice, and not to be found in any of the Jummaundy Statements for these two years.

666. Unwilling to submit these accounts to the Government in so very unsatisfactory a state, we spared no pains in attempting to reconcile these discrepancies. For this purpose, we entered into a most minute examination of each of the very voluminous enclosures accompanying Mr. Gröme's reports, but we sought in vain for a clue to unravel these discordances; and after much labour, were obliged to call upon the Collector for those explanations, which we trusted Mr. Gröme would in future, see the propriety of submitting in the first instance.

667. Notwithstanding the details of this arrangement were thus involved in such perplexity, the Collector's reports, we remarked, were sufficiently explicit to enable us to gather from them its general results. It appeared that so early as Fusly 1222, the second year of the lease, nearly a fifth of the villages in the Northern Division of Arcot were sub-rented, but that the Sirkar rent payable from them bore a proportion of no less than 46 per cent. to the total amount of the Settlement; that in Fusly 1222, the Sirkar rent of the villages thus sub-rented, amounted to about 46½ per cent. of the Settlement, and in Fusly 1224, to between 48 and 49 per cent. on nearly one-half of the whole rent. The sub-renting of villages, therefore, we observed did not materially increase after Fusly 1222; and, subject to such explanations as Mr. Gröme might furnish, we accordingly assumed

the detail of these sub-rents for the last Fusly 1224, as afforded a tolerable correct general view of the terms on which the villages were sub-rented.

668. Assuming the sum of Pagodas 2,34,671-7-60 to be the correct Sirkar rent of all villages sub-rented, it appeared that villages paying a proportion of this sum, to the extent of 26

See Column 12, Statement 4, in Mr. Gröme's report, 18th, in Cons., 26th October 1815.

percent., or Pagodas 62,058, had been made over to the great body of Ryots, at the Sirkar rent; the original Renters retaining as their profit the Monigar's pay only; that others paying a proportion to the extent of 23 $\frac{1}{6}$ per cent., or Pagodas 54,020, had been made over to four or five of the principal Ryots the same terms; each head ryot settling separately with his own under-ryots, and paying distinct portion of the rent; that others paying a proportion to the extent of 13 $\frac{1}{6}$ per cent., Pagodas 31,821, had been made over to the great body of the Ryots, at the Sirkar rent, the Renters retaining a certain portion of land, both cultivable and waste, to themselves, as their profit; that Muzras, or dependent hamlets, paying a proportion of 5 $\frac{1}{6}$ per cent., or Pagodas 13,34 had been made over to the Ryots by Renters who had retained to themselves the Cusbas or principal villages; that others paying a proportion of 13 $\frac{1}{6}$ per cent., or Pagodas 13,346, had been made over to the same persons at a rent below that of the Sirkar; the Renters retaining some land both cultivated and waste, from which they expected to make up the difference; that others paying a proportion of 11 $\frac{1}{6}$ per cent., or Pagodas 1,747, had been made over to the Ryots at the Sirkar rent; the Renters not even retaining the Monigar's pay; but that others paying a proportion to the extent of 10 $\frac{1}{6}$ per cent., or Pagodas 25,416-20-2, had been made over to the Ryots at a rent exceeding the Sirkar rent; the Renters also retaining some lands, both cultivable and waste; the villages paying a proportion of 4 $\frac{1}{6}$ per cent., or Pagodas 9,439, had been made over to the Ryots the Renters retaining the Monigar's pay and a profit in money besides; that others paying a proportion of 15 $\frac{1}{6}$ per cent., or Pagodas 3,152, had been made over to the Ryots at the Sirkar rent, the Renters retaining the Monigar's pay and some lands besides; and that villages paying a proportion of 1 $\frac{1}{6}$ per cent., or Pagodas 2,672, only had been settled, on a money rent for the poonjah or dry land, and a warum or share for the nunjah or wet land.

669. The villages retained by the original Renters, and settled by them from year to year we stated to be nearly double in number to those which had been sub-rented; but the Sirkar rent payable therefrom was about equal, and in Fusly 1224 was stated at Pagodas 2,48,955-31-52; adding this sum to the rent of the sub-rented villages, a total of Pagodas 4,83,626-41-32 was formed, as stated in the previous part of our Proceedings under notice.

No. 4 in Mr. Gröme's report, 18th, in Cons., 26th October 1815.

670. We had already remarked that on the sums above stated, as well as, on the number of villages entered in the statement from which they were taken, no dependence could be placed, until Mr. Gröme should have reconciled them with his Jumma-bundy Accounts; but the proportions specified above might, we observed, be safely adopted as correct; because any alterations which might eventually be made in the details, would affect the whole equally, and not a part.

671. It may therefore, we remarked, be inferred that about half of the lands in the Northern Division of Arcot had been sub-rented chiefly to the body of the Ryots and on terms, in general, so advantageous to them, that if a profit had been derived exceeding the Monigar's pay, and we had shown that on the whole, this had been the case, during the expired years of the lease, it might we conceived be concluded that a very considerable portion of this profit had found its way to the Ryots, in their capacity of sub-Renters.

672. The Ryots in the villages retained by the original Renters, in their own hands had not been less fortunate. Rejecting the system of a division of the produce, which had generally been understood to be so popular among them, they insisted on money rents; nor have they observed Mr. Gröme in any case that I can discover, suffered the money assessment to rise above the survey rates of Fusly 1215, with respect to the Districts north of the Palar, or the rates of 1213, in the Districts south of the Palar. Indeed the Renters' demands have in most cases been much below them, that is, on an average about 7 or 8 per cent. Of this about 4 is on nunjah and between 3 and 4 on punjah land. There is only one village, and that in the Trivellore Talook, in which a Warum Settlement has been made of the whole nunjah land in the village, and the villages are not very numerous, in which the Renters have been able to accomplish a Warum Settlement of certain portions of nunjah land, which they had reserved in their hands, after renting out the remainder."

673. It was not, however, we remarked, from the favorable terms of their sub-rents or settlements in money alone, that the Ryots had obtained the chief advantages of the lease. The price of grain in the Northern Division of Arcot, throughout the last four years, had been considerably in favor of the former; and Mr. Gröme explained that the Ryots had secured nearly the whole of the profits from this source. In Fusly 1222, during which the Renters were sufferers, in consequence of the limited extent of cultivation, the difference between the commutation price of grain, and the bazaar price, was we observed upwards of 100 per cent; and making allowances for the reduced price at which grain might have been sold by the Ryots to the merchants, Mr. Gröme calculated that the profits of the Ryots, in that year, from this source alone, could not have been less than from 70 to 80 per cent. Their profits from the grain market during the two following years had not, we remarked, been so great, but it had in general been in their favor.

674. Under the Native Governments, the Ryots, we observed, had been accustomed to divide, with the Sirkar, the produce of their nunjah or wet cultivation, and to pay a money rent upon the poonjah or dry land only; and it had very generally been supposed that, as regards the nunjah lands, they continued to give the preference to this mode of Settlement—a very remarkable proof of the fallacy of this supposition, was, we conceived, contained in the foregoing statement of the result of the decennial lease in the Northern Division of Arcot; it appeared that a division of the produce had taken place in one nunjah village only; and the objection of the Ryots to this mode of Settlement had been so universal and strong, that the Renter who sub-rented their villages, and retained small spots only of nunjah in their own hands, were stated seldom to have succeeded in their endeavours to effect, even there, a settlement in kind. Mr. Gröme also explained, that an opposite but more partial change had taken place with respect to the poonjah or dry lands, the Ryots in the Cuddapunathum and Chittoor Districts, in some instances, having resorted to a Settlement of these lands in kind.

675. We stated that it would have been satisfactory to us to have received from Mr. Gröme a full and specific exposition of his sentiments as to the causes of the decided preference which the Ryots had evinced for a money settlement; that the price of grain during the expired years of the lease might have had considerable weight, in inducing the Ryots to insist on terms by which they secured to themselves the entire benefits of the grain market, seemed not improbable, but we were inclined to ascribe their preference of a money rent chiefly to the Teerwas (which it appeared were generally reduced by the Renters) proving moderate on the land—now that the Ryot also possessed the power of concentrating his stock, and improving his field to the utmost. This we remarked, was particularly exemplified in the poonjah or dry lands of the Cuddapunathum District. "The Ryots" said Mr. Gröme "have not agreed to a division of the crop, in the Cuddapunathum District, on lands which they cultivate with ragee, which are in

"general nearest their villages, and the best in quality, as being those on which they bestow the greatest labor, and they are in consequence more certain in their produce. The Warum Settlement took place only with respect to lands cultivated with Grain, Sama, and Kedroo, which, lying at a greater distance, were most neglected."

676. Another remarkable circumstance we observed in the result of the lease was the

* NOTE.—Mr. Groome we observed had not specifically stated whether the Ryots had sub-rented collectively, in a body on the plan of the collective village rent approved by Government or the whole individually, on the system which Mr. Groome had introduced into Sattavaid. We stated our desire to learn to which of these two systems the preference had been given by the people themselves.

number of Ryots who had become indirect parties to the Settlement, by taking the sub-rent of their villages, in general at the Sirkar rent. If the Collector obeyed our orders in offering the rent to these persons in the first instance, this result, we remarked, would lead to the conclusion that the Ryots did not, as had been supposed by some, prefer the honor of holding their leases direct from the Sirkar, but that they possessed some solid superior advantages, in sub-renting from the heads of villages. We thought it not impossible that these advantages might be found in the inferior power of the Renters—in their more intimate acquaintance with the affairs of each individual in the village—in their superior knowledge of all its localities—in their fellow-feeling for the losses of their unfortunate brethren in the assistance which they knew when and how to afford to each Ryot, infinitely better than a Tahsildar—in the interest they possessed in supporting their popularity among the village community, by a system of conciliation; and in their dependence on the Ryots themselves. "The Renters" observed Mr. Groome "are so little raised above the level of the common Cultivators, their habits of life are so congenial, their familiar intercourse and long residence have so connected them together, and the necessities of the Renters have compelled them to so close a dependence upon the good will of the inferior Ryots, to enable them to meet the demand of Government, or to improve their resources, that a system of forbearance and conciliation has been created, shewing itself in the reduction of the rates of assessment upon old cultivated lands, and in the encouragement given to the cultivation of waste lands upon easy terms." In another part of his report he added. "The result of investigation into the condition of the Ryots warrants, I feel a pride in saying; the gratifying admission that from the prevalence for many years back of a money rent, the confidence with which the long continuance of the same rate of rent has inspired the Ryots, and the independent notions with respect to their own rights acquired with that confidence, combined with the necessities and the interest of the Renters, which have prompted them to conciliate their Ryots, and to lower their terms with them, it has not been so easy a matter with any description of Renter to obtain from the industrious and observing Cultivator a settlement in kind, or to rest or cajole from him, the advantage which a moderate money rent secures to him, in a favorable state of the grain market."

677. The foregoing quotations from Mr. Groome's reports were, we conceived, in themselves, an ample refutation of the illusive arguments respecting the supposed oppressions of Renters, urged by Mr. Ravenshaw and others, as the grand objection against village rents. Experience we remarked had shown that the slow but steady development of our judicial system had checked all the evils they predicted would attend the lease; and so far from controlling the power of the Renters, Mr. Groome, who himself at one time entertained the same apprehensions as Mr. Ravenshaw, stated that he had been obliged to prop their weakened authority, by that of his Tahsildars, the very persons who were proposed to be substituted for the Renters. "I do not mean the interference of the Revenue officers to be such" said the Collector "as to force any engagements unwilling on the under-tenants, but merely to add such weight to the offers of the Renters, as their power of assisting with advances of mitigating distrains of property, and of improving their sources of supply, may, with fairness admin. of."

678. Taking the decennial lease in the Northern Division of Arcot to have commenced with Fusly 1222, as in fact it did, the result of the expired years of the Settlement appeared to us to be decidedly in favor of the system—an annual revenue we observed had been collected by Government exceeding the average collections of seven years from Fusly 1211 to 1217—the Renters had secured to themselves a moderate profit, and the Ryots had obtained very generally, if not universally, a considerable reduction in the Survey rates of assessment. It was true that some of the results which had been noticed were to be attributed to extraneous causes, such as the high price of grain, during the expired years of the lease; but the improvement which had manifestly taken place in the situation of the Ryots, if it were not to be ascribed solely to the merits of the system itself, had at least we thought been materially forwarded, by leaving the village community to settle among themselves the details of the Settlement, without interposing the power and authority of the Officers of Government, and by enabling the people to obtain terms from the Renters, which they would have looked for in vain from Tahsildars, or Potails made village collectors, with no other interest in the village than the land they individually held.

679. In describing so favorably the present situation of the Ryots—both ourselves and the Collector, we, remarked, must be understood as speaking with reference to their former condition, and not with reference to that state in which it was understood to be the intention of the Legislature that they should be placed—we had already stated that, under the rejection of a permanent Settlement by the authorities in England, the reduction proposed by us appeared the only alternative for ensuring to the Ryots generally the gradual acquisition of a valuable property in the soil, and those benefits which a less severe system of revenue confers on the landholders on the opposite coast of the peninsula.

680. We concluded our observations on the result of the lease, with the following summary, taken from the Collector's report under date the 18th October last:—"That the seasons every year of the lease with the exception of Fusly 1221, which was very bad, have, taking a very good year as a criterion, been neither particularly favorable nor extremely unfavorable. With reference to the terms of the Renters' engagements they may be considered as having been tolerably good; that though many Renters have, from peculiarly untoward circumstances, sustained a loss, their proportion to the whole is not considerable; but that, on the contrary, by far the greater proportion have derived a degree of advantage from the lease, which places them in a much better condition than formerly, to bear up against a particularly bad year. That the distrains of property, either of Renters or Ryots, the confinement of defaulters, or the annulment of leases in consequence of failure in engagements on the part of the Renters, cannot be considered to have been very numerous. That the rights and interests of the Ryots have been protected would appear from the small number of complaints of any infringement of them, and in so great a proportion of them being associated with the Renters in the lease, for though, from whole villages not having been transferred, their engagements have not been registered in the Cutcherry, and they do not hold the lands direct of Government, yet they are sufficiently formal and binding to give them confidence. The respectability of the Renters has been materially strengthened by such an union, and the Government revenue has acquired a stability which it did not possess before."

681. We next proceeded to consider the several miscellaneous subjects connected with the lease discussed in Mr. Groome's reports.

682. Of these, the first that appeared to us to deserve particular notice was the interruption to the success of the lease, caused by the disputes among partners, mentioned in Mr. Groome's reports, both for Fusly 1222 and Fusly 1224. The Collector, we observed, represented

that frequent complaints were made to him that some particular Renter in a village did not contribute his proper share in payment of the rent, and that the other partners insisted that such Renter should either be constrained to pay his quota, or be ousted from the lease. Mr. Groome in all practicable cases, endeavoured to induce such Renters to pay their just portion of the public dues, but where in this he failed, he had not, we remarked, ventured to oust the Renter, under the supposition that such a step would be illegal. At the same time, as a remedy for the evil complained of, the Collector proposed that villages should be allowed to be divided among Renters, each partner paying a separate share of the rent for such portion; but that all the Renters should be liable to responsibility, in case of the failure of any one, on the condition that his portion of the rent should be forfeited to them.

683. Where the mutual interests of Renters might suggest a sub-division of their village, and the rent proposed to be assessed on each separate portion, as well as the separate responsibility proposed to be transferred to the respective parties, might not diminish the security which the Government already possessed for the whole rent of the undivided village, the sub-division appeared to us unobjectionable; and, indeed, we remarked was contemplated in the instructions for the Decennial Settlement: but in this case we observed each partner became responsible for his own portion only, the sub-division was as complete as the sub-division of a Zemindary, and no joint responsibility remained attached to the Renter for the failure of his less fortunate neighbour.

684. Where such a sub-division was opposed, either by a separation of the parties involving a diminution in the security which the Government already possessed from their joint responsibility for the payment of the whole rent, or by the proposed separate assessments on the different sub-divisions being disproportioned to the resources of these sub-divisions, we thought that no separation should be allowed—the whole Renters collectively must, we observed, remain responsible for the entire rent.

685. In this case we remarked, the Renters would settle among themselves the proportion each was to pay; and, where the Collector found that any particular Renter, was so unreasonable as to refuse both to pay his full share, and to give up his portion of the rent, after other means had failed, we were of opinion that the Collector might allow such portion of the rent to become in arrear, and then proceed, on this account, to assume the whole village, immediately granting it anew, on the same terms, to the other Renters; and holding the individual ousted Renter alone answerable, in the first instance, or the amount due by him, but eventually calling upon the others to make good any deficiency, under the conditions of their original joint responsibility.

686. This arrangement we conceived would obviate the numerous unnecessary and inexpedient sub-divisions which would otherwise become requisite under the plan suggested by the Collector, while it seemed likely to answer all the purposes that Officer had in view, and we hoped that a few examples would be sufficient to check the evil, and to render any extensive removals among the Renters unnecessary; we explained that we did not consider Regulation XXVI, 1802, as applicable to any, except the permanent Zemindary tenure.

687. Another point in Mr. Groome's reports which appeared to us to demand notice was his denial of the existence of meerassy in any of the villages in the Northern Division of Arcot, except in those belonging to Brahminical communities. "Besides partners in the rent who are recognized in the Sirkar puttahs," said Mr. Groome "there are a great number of villages of Shetrium Agraharum, and Coodewarum Agraharums, which are divided among numerous partners. The former are those who pay moderate quit-rent. The latter enjoy a larger Ryot's share than prevails among Cultivators who are Soodras. This indulgence being intended by the different Hindoo Governments as a particular mark of distinction to Brahmins. The difference is estimated at about 10 per cent."

"These Agraharums contain so many swastums, or portions of land, of which each Swastum holder possesses the right of Krayum and Vikrayum, or purchase and sale, but the right is understood to be limited so far, as that the Swastum cannot be sold to a Soodra nor out of the Agraharum, without being first offered to the community. These appear to have been the

"original principles of the institution, and the general practice. The

* The sale of these Swastums to Soodras we remarked is forbidden by the Hindoo Law, but if the sale takes place its validity is unquestionable.

"exceptions are considered in the light of transgressions * and not

"authorized by the custom of the country. In these Districts I have

"not been able to discover any Soodras possessed of these privileges;

"and it seems to have been the anxious care of Racioe the celebrated deputy of the Nabob of

"the Carnatic, in the Arcot Province, and other Hindoo Governors to preserve the integrity

"of these Agraharum institutions from the interference of Soodras.

"Each of these Swastum holders pays a fixed share for his portion of land, and if he fails to pay his rent, the others in the Agraharum to whom he is obliged to sell his share become answerable for the arrear."

688. The foregoing we observed was a tolerably correct view of a valuable meerassy property in the land, but we could not agree with Mr. Groome in concluding that this property is confined to the Brahmins.

689. It was true, we remarked, that the more favorable tenure originally granted to Brahminical communities under the Hindoo kings, and the superstitious aversion against any material infringement on the privileges of that sacred tribe, which actuated the officers of even the Mahomedan Government, might have preserved the value of the Brahminical meerassy; while increased taxation diminished the value of that belonging to other tribes, and often annihilated it altogether; but that meerassy property never existed in the Soodra villages of the Northern Division of Arcot; that it does not even now partially exist there, and that it may not be traced to have existed generally, we were, by no means prepared to admit.

690. It is very generally understood that Meerassy property formerly obtained throughout the Tamil country, and that it was there originally vested in the Vellalars, one of the chief caste in the Soodra tribe of that nation. The extension of the conquests of the Telingana kings to the Southern Provinces of the Peninsula might we conceived have greatly disturbed this property; especially where, as in the Chittore Polliams, they introduced colonies of the corresponding Telinga caste of Reddies, and increased taxation under the Mahomedan Government, or the levelling system of the Ryotwar survey, might have diminished, and in some cases annihilated its value; but we knew that meerassy still exists very generally among the Soodras of the Chingleput District, in the immediate neighbourhood of the Northern Division of Arcot; and that in many of the villages there it continues a valuable and saleable property; without further examination, therefore, we could not admit that it had become entirely extinct in the Districts under Mr. Groome.

691. We accordingly desired that Mr. Groome would extend his enquiries on this subject, especially to the larger villages, such as Marmundoor and Cauverypauk

NOTE.—This Manium or Inam we remarked was held in shares everywhere we believed, but under the Ryotwar system it was made a Service Manium, entirely resumed, and pay given in lieu of it; or if not resumed, assigned to the person made Pottail Monigar or village collector.

In many parts of the Carnatic, perhaps everywhere in the Carnatic, these hereditary Maniums belong exclusively to the Meerassidars, and in shares in proportion to the meerassy. These were not considered to be held as service tenures of the nature described by Colonel Munro, viz., as fiscal officers of Government. They were held and considered as the emolument and evidence of their being the persons entitled to hereditary occupancy.

affairs of the pagoda, and of the village—a right to reside in what is considered the principal part of the village by Vallalers called the Nattam—and a title to transfer all these rights, by sale gift, or otherwise, to any person of any caste—the members of the Meerassy community possessing the right to a preference of purchase.

692. We were satisfied that these privileges would be found to be claimed, more or less, by certain inhabitants in every Soodra village; and to be now exercised, more or less, in many. The only difference between the Brahmin and the Soodra Meerassy would, we conceived, be found

to consist in the superior value of the former—in the exclusion of other castes from among the Brahmins, who by the Hindoo Law are required to reside separately from other tribes, and therefore to exclude them from their community—and lastly, in the superstitious awe against any infraction of Brahminical privileges, so prevalent among the inferior Hindoo Officers of Revenue, having preserved the meerassy of that

tribe from most of those encroachments which have been made on the rights of their Soodra brethren, in consequence of the rapacity of the Mussulman princes, or the want of information on the part of the British Government.

Para. 50 to 55. From Mr. Groome, 25th Augt., in Cons., 12th October 1812.

Para. 51 to the end. From do. 19th, in Cons., 25th March 1814.

Para. 17 to the end. From do. 30th December 1814, in Cons., 5th January 1815.

694. We would willingly have dwelt upon the propositions Mr. Groome submitted for this important purpose, which seemed admirably fitted to effect the objects in view, but our Proceedings under notice had already been extended to too great a length. Referring, therefore, to the detailed arrangements suggested from para. 51 to the conclusion of the Collector's letter under date the 19th March 1814, we begged leave to solicit the sanction of Government for carrying the whole into effect; and as this part of the Collector's report appears to us to contain many important suggestions of general application, we circulated an extract therefrom, for the infor-

mation to the several Collectors, and desired that they would submit, for consideration, such arrangements as Mr. Groome's observations might suggest for the improvement of their respective Districts.

695. In concluding our remarks on the several reports from Mr. Groome, discussed in our Proceedings under notice, we thought it scarcely necessary to record the high sense we entertained of the merits of this gentleman, who has now completed ten years' service in his present situation, and 18 years' service in the Revenue Department. His reports themselves, we observed, contained the best testimony of the ability he had displayed in the discharge of his public duties; and, while they abounded in suggestions for the promotion of the public interest, most creditable to his judgment, they evinced an earnest anxiety for the welfare of the people entrusted to his care; that reflected on his character the highest honor. We gladly availed ourselves of this opportunity to pay a due tribute to the merits of Mr. Groome, and accordingly begged leave to bring his services to the particular notice of the Right Honorable the Governor in Council.

696. Our Proceedings above recited are at present under the consideration of the Government.

697. On the 27th September 1814, the Government transmitted to us copy of a letter from the Paymaster of Carnatic Stipends, and desired that we would furnish any information in our power which might be calculated to assist them in forming an opinion with regard to the expediency of continuing to Shah Gholam Hussain Savvee ul-Kandree the Jaghire which was enjoyed by his late father.

698. In replying to this communication on the 13th March last, we explained that the Jaghire in question was one of thirty-four Jaghires in the Carnatic, valued in the aggregate at Star Pagodas 1,36,108 per annum, which on the cession of the Carnatic by His Highness the present Nabob Azemoodowlah, after being temporarily resumed, were restored by the British Government to the respective incumbents; each of whom received a Sunnud under the seal and signature of the Governor in Council, authorizing him to hold his Jaghire.

699. In the case of one of these Jaghires, to the estimated value of Star Pagodas 35,916 per annum, granted to Seyud Kalim Ullah Khan Bahader, the Sunnud, we remarked, was issued, under date the 27th March 1802, in the government of the Right Honorable Lord Clive, and after mentioning that the Jaghire had been formerly bestowed a personal grant on his father by the Nabob Wallajah it went on to declare "now in these auspicious days the Honorable Company's Government, out of a just regard for the respectable character and commendable conduct of the said Bahadur, and a well founded expectation that his son Seyud Kalim Ullah Khan Bahadur pursuing the same laudable line of conduct shall manifest a firm allegiance and steady attachment to the Honorable Company's Government have been pleased to renew to him by this instrument the said Jaghire."

700. In all the other cases, we remarked, the Sunnuds were issued under date the 9th November 1804, during the government of the Right Honorable Lord William Bentick, and each of them contained a clause specifically declaring that the Jaghiredar shall hold his Jaghire "during the time of his natural life only."

701. Under these circumstances we explained that we had always considered the whole of the thirty-four Jaghires in question to be mere personal grants to the existing incumbents; and in consequence of one of these Jaghires having been allowed to continue in the family, after the

death of the individual to whom it was originally granted, particular orders were circulated to the Collectors to prevent the recurrence of such an abuse, by immediately taking charge of the country on the demise of the existing incumbents. These orders, we remarked, were approved by Government under date the 11th September 1811.

702. We were inclined to believe that the restoration of the Jaghires in question was a measure dictated by policy at the time of the transfer of the Carnatic, and that it never was intended that any of these grants should be again renewed. Accordingly on the death of three of the Jaghiredars, viz., Chhajah Futteh Ullah Khan Bahadur, Tholasinga Pillay, and Molavi Mahomed Baker, the Government, we remarked, had entirely rejected the claims of each of their families to a renewal of the Jaghire grant. At the same time they had on each of these occasions shown an inclination to attend to the petition of the family for a pecuniary allowance.

703. The Jaghire which was the subject of the reference under notice we explained to have been granted to the petitioner's father named Haji Shaik Mahomed Javi Kaderi, who after returning from his travels in Arabia, Turkey, and Hindoostan, obtained the village of Caregherry, near Vellore, from the Nabob Wallajah. The Nabob subsequently, on a particular request of His Highness the Nizam, through Lord Cornwallis, was induced to add to this grant the villages of Mahela, near Conjeevern, and Bungarum, near Wandiwash, altogether, amounting to the estimated value of Pagodas 2,741-28-70 per annum; and after the temporary resumption abovementioned, this Jaghire, we remarked, was again conferred on him by the British Government "during the time of his natural life only." Under the sentiments before expressed, we were of opinion that this grant should not be renewed to his son who had addressed the Government.

704. It appeared however, from Mr. Falconer's report, that at the time that the Jaghire was conferred on the petitioner's father by the British Government, he did not possess any other means of subsistence, and that his family included no less than an hundred persons. The family, we observed, certainly appeared to have been highly respectable, and for more than one generation to have been venerated by the Mussulmans of Madras for their superior learning; the late Jaghiredar in his Will, we remarked, had bequeathed to his son the burden of providing for his numerous dependents, and as His Highness the Nabob had interested himself in favor of the petitioner, the Government, we conceived, might not feel averse to bestow upon him a small pecuniary allowance. In this case, we submitted that, with reference to the value of the Jaghire now resumed, and the numerous dependents of the petitioner, a monthly allowance of Pagodas 80 per mensem should be granted to him during the period of his natural life.

705. We were informed in reply that the Right Honorable the Governor in Council had been pleased to grant a pension of eighty Pagodas monthly to Shah Gholam Hussain Sauvaul Kadaree for the term of his natural life,—the grant being subject to the approbation of the Honorable the Court of Directors, and it was stated that we would hereafter be informed of the station at which this pension was to be paid.

706. On the 11th November 1814 we received a letter from the Government referring for our consideration and report a Memorial from a person named Mohummud Abd Ollah. To this reference we replied on the 17th of the same month.

707. We explained that in a petition from the Memorialist's brother, which was presented to us on the 15th November 1804, it was stated, that his father Mahummud Asin Khan, formerly held the Jaghire of Mohee Mundal. That of this the Nabob Wallajah had deprived him, and in lieu thereof had granted him forty cawnies of land, and 150 Rupees per mensem.

708. As it appeared that this claim had been admitted by the Board of assigned Revenue, the Government, we remarked, had been pleased to continue this allowance and land after the assumption of the Carnatic, to Moheuddeen Hussein Khan, subject to the confirmation of the Honorable Court of Directors.

709. In the public letter from the Honorable Court dated 23rd July 1806 (para. 71 it was ordered, that the allowance of 150 Rupees per mensem continued to Moheuddeen Hussein Khan, should cease at his death, and that the grant of forty cawnies of land, should be resumed at the same period, provided it did not prove to be Attumgha.

710. These orders, we remarked, were communicated to the Collector in the Northern Division of Arcot on the 9th of September 1807, and upon the death of Moheuddeen Hussein Khan they were carried into execution.

711. We stated that a petition praying for the restoration of the land and the continuation of the allowance, was in consequence presented by the brother of Moheuddeen Hussein Khan, the present Memorialist, Mohummud Abd Ollah. This we forwarded on the 22nd of October 1812 to the Collector in the Northern Division of Arcot, and with reference to the orders of the Honorable the Court of Directors, regarding the non-resumption of the lands, should they prove to be Attumgha, the Collector was directed to examine the Sunnud by which the Jaghire, that the Nabob Wallajah had assumed, and given an equivalent for, was originally held by the petitioner's father, Mohummud Asin Khan.

712. The Collector, we observed, stated in his reply dated the 17th of November 1812, that the original Sunnud was not to be found in his Cutcherry, and that the petitioner who could alone give information on the subject, had not made his appearance.

713. The petitioner therefore we explained was directed by us to attend at the Cutcherry of the Collector, but it appeared that he had not thought fit to do so, and stated that we were consequently unable for want of information respecting the nature of the original Sunnud to offer any decided opinion on the petitioner's claims.

714. The petitioner we further observed appeared to have unnecessarily obtruded himself on the notice of the Government, since it depended on himself to obtain a final decision on his case.

715. In reply to this letter the Government desired that Mohummud Abd Ollah might be fully apprized of the substance of that communication—it was observed from his petition, that he was in sickness and distress, and under these circumstances it was thought that it might not be improper to obtain from him at the Presidency, if he should be residing here, the information stated to be necessary to enable us to form a conclusive opinion on his claim. The Governor in Council further desired to be informed, in the event of inquiry proving unfavorable to the petitioner under the strict letter of the orders of the Honorable Court of Directors, whether if those orders were enforced he

would have received the same consideration as other descendants of Jaghiredars, similarly situated, had experienced from the Government, and whether he might not be entitled to some indulgence, though not to so much as he had requested.

716. In answer to these orders we reported that the substance of our letter before recited was accordingly explained to Mahommed Abd Ollah, who was informed that the authorities in England had directed the pension which he claimed to cease on the death of his late brother, and the forty cawnies of ground to be resumed, unless they were held by an Uttumgha grant.

717. Mohummad Abd Ollah, we observed, explained that the Uttumgha grant alluded to in his address was a grant for the original Jaghire bestowed upon his ancestors by the king of Delhi, and resumed by the Nabob Wallajah, who granted to his father the pension of 150 Rupees per mensem and the 40 cawnies of ground as means of subsistence; that this provision was continued to his brother by the British Government, but that he possessed no grant—even the Uttumgha or Royal Sannud for the original Jaghire having been lost at the time of Hyder's incursion into the Carnatic.

718. Under these circumstances we had no hesitation in stating our opinion that the orders from England were conclusive against the claims of Mahommed Abd Ollah.

719. We had been further requested to report, whether if these orders were enforced, this person would have received the same consideration as other descendants of Jaghiredars, similarly situated, and whether he might not be entitled to some indulgence, though not to the extent claimed.

720. In reply we explained that the Jaghire held by Mahommed Abd Ollah was resumed by His Highness the Nabob Wallajah, and not by the British Government; that although the British Government had generally granted a pension to the family of a Jaghiredar, on the resumption of his Jaghire, we were not aware of any case in which a pension granted by the British Government in lieu of a Jaghire had ever been renewed after it had once lapsed—whether motives of policy might not in some instances render a second grant of such pension expedient, or whether the fallen circumstances of a respectable family might not give them some claim on the liberality of Government, must, we remarked, remain for the decision of the Right Honorable the Governor in Council.

721. We added that we had reason to believe that Mahummad Abd Ollah was an old man, of a very respectable Mussulman family, and that he did not possess any adequate means of subsistence, whether he were a fit object for the bounty of Government, it was not, we remarked, our province to determine.

722. The Right Honorable the Governor in Council in reply acquainted us that considering Mahommed Abd Ollah to have the same claim to the consideration of the Government as his late brother, he had been pleased to continue to him from the 1st April 1815 the pension and jaghire which his father received from the Nabob Wallajah, both grants being subject to the approbation of the Honorable the Court of Directors.

723. We were directed to communicate this decision to the petitioner, which was done accordingly, and the necessary instructions were duly transmitted to the Collector.

To Mr. Grooms, 11th, in Dy.
Cons., 15th May 1815.

SALEM.

To the Chief Secretary, in
Cons., 20th November 1815.
Extract paras 11 to 19.
From Mr. Hargrave, dated
27th August, in Cons., 4th
September 1815. Original sub-
mitted to Government on the
4th September, returned on the
7th November 1815.

724. Under date the 20th November last we laid before the Right Honorable the Governor in Council the extract noted in the margin of a letter from Mr. Hargrave, the Collector of Salem.

725. We remarked that in our report on the subject of distrains and the Pottah Regulation, we should have occasion to notice more particularly the observations of Mr. Hargrave; that in the meantime, as the Salem District afforded the only instance so far as we were informed of distraint being exercised by Mootadars or Zemindars with oppression and injustice without any complaint being preferred, so far as we could understand to the Zillah Court, we considered it of the utmost importance that the cause of the forbearance of the aggrieved to apply for redress in such cases should be clearly ascertained in order to be remedied.

726. We observed that it would appear that the time of a Judge and Magistrate, and even of an Assistant Judge was entirely occupied in the Zillah of Salem redressing injuries of some kind or other sustained by the Ryots of the Salem Collectorate, and

Para. 12.
All injuries sustained under
Regulation XXVIII A.D. 1802
are to be heard in preference
to all Suits on the file.

that Ryots were in the habit of prosecuting for the recovery of land (a much more dilatory process than that of seeking redress for unjust distraint) from which they had been unjustly "ousted by Mootadars" and "Renters." We begged leave to suggest that the allegations contained in Mr. Hargrave's letter, might be transmitted to the 1st Commissioner to be investigated on the spot, so soon as his present duty would admit; and further suggested that the Sudr Court might be directed to call on the Judge to report who had been appointed Commissioners for distraining the property of Ryots and to what extent under-renters and ryots aggrieved by Zemindar were in the habit of preferring complaints to him for redress—also to what he attributed their silence on the subject of illegal distraint.

Regulation XXVIII A. D.
1802 allows of all cases of
injury under it being heard
before all other Suits on the
file.

727. We added that Mr. Hargrave in his report did not make any distinction between the conduct of the Mootadars in the Salem and those in the Baramahl division; that as the estates in the Salem Division were much more highly assessed under the permanent Settlement, and the Ryotwar Teerwas were also higher in that than in the Baramahl Division, the Mootadars in the former could not afford to grant such favorable terms to their under-renters or ryots as the Mootadars of the Baramahl Division, but that it was at present difficult to understand how the Mootadars of the Baramahl Division who had been nearly twelve years in possession of their estates, with few sales and few transfers, should so far neglect their own interest as to be guilty of the acts described in the 13th para. of Mr. Hargrave's letter by perverting the law of distraint into the means of oppressing the under-farmers and ryots in the most shameful and iniquitous manner.

728. We remarked that the precautions, restraints, and penalties which for the security of the Ryot were attached to the law of distraint had rendered it hitherto in our belief to use Mr. Hargrave's own expression a "dead letter" so far as regarded Zemindars, and that as we should have occasion afterwards to shew, the powers given by this Regulation to the Zemindars and Mootadars were stated by several Collectors to be insufficient to enable them to realize their dues, and that this had hitherto been our opinion also. It was therefore, we observed,

absolutely necessary that the allegations contained in Mr. Hargrave's letter should be scrupulously investigated by examinations taken in writing, and if possible on oath, from those who have made these representations.

729. On reference to Mr. Rickard's speeches in the House of Commons, as published by that gentleman, the Governor in Council would we continued have observed that the complaints repeated by Mr. Hargrave were brought to the notice of Parliament by Mr. Rickard through the means of a representation made to Lord William Bentick by a Mussulman residing in the Baramahl District and who spoke French, having been employed in the embassy sent to France some years ago by the Sultan of Mysore.

730. We observed that it was proper however to state that the bad conduct of the Mootahdars of the Baramahl has been incidentally noticed more than once by Mr. Groome, the Collector of Chittore, under whose authority the Baramahl was at one time placed.

731. In conclusion we stated our conviction that if Mr. Hargrave had not been imposed on by exaggerated statements, the Right Honorable the Governor in Council would concur in opinion with us that early means should be taken to remedy a state of things so disgraceful to the Judicial and Revenue administrations under this Government.

SOUTHERN DIVISION OF ARCOT.

Proceedings of the Board, in
Cons., 21st December 1815.
From Mr. Hyde, 14th, in
Cons., 17th July 1815.
Do. 4th do. 14th Janr. 1814.
Do. 20th do. 26th Sept. do.
Do. 21st do. 26th do. do.
Do. 25th do. 30th Oct. 1815.
Do. 4th do. 10th Janr. do.

732. At our meeting of the 21st instant, we took under consideration the progress of the Decennial Village Lease in the Southern Division of Arcot, during Fuslies 1221, 1222, 1223, and 1224 as reported in the letters noted in the margin.

733. The first of them related to points referred for the Collector's report in our Proceedings under date the 29th of March 1813, and our Secretary's letter to Mr. Hyde under date the 17th of April 1815, in which was transmitted copy of the Minutes of Council on the Decennial Settlement of South Arcot, bearing date the 4th February 1814, copy of which was transmitted to us under the same date. It contained also the statements called for in these communications.

734. Enclosure No. 1 showed 1st the amount of the Settlement of the Land Revenue for each year from Fusly 1211 to Fusly 1220 inclusive, comprehending, besides the land rent proper, the revenue from Devastanum and Cavelly lands, and Soornadayem—2nd, the amount of the balances in each year on the aggregate Settlement contained in Column 1—3rdly, the residue or amount of actual collections, after deducting Column 2—4thly, the proportion of actual collections from land rent proper—5thly, the proportion from Devastanum lands—6thly, the proportion from Cavelly lands—7thly, that from Soornadayem—8thly, the total of the 4 preceding columns corresponding with column 3.

735. The Statement of adjustment No. 2 shewed the amount of the Settlement of each year from 1211 to 1220, as contained in the Jumna bundy of each year, together with the collections of those Settlements as shewn in the Statements of Demand, Collection, and Balance, and explaining the difference between the several amounts which those accounts exhibit in comparison with Statement No. 4 in Mr. Ravenshaw's Report dated the 4th October 1812.

736. Our objects in calling for these statements were 1st. That we might be able to compare the amount of revenue collected *within* each Fusly, with the *Settlement* for the same Fusly, and the total collections *made at whatever time* on account of that Fusly. These last

sums we understood to be those from which the averages were formed. Had it appeared that, without any particular calamity of season, or fall in the price of grain, the collections made within, *i. e.*, from the produce of any Fuslies fell considerably short of the Settlement, and that a large portion of the collections on account of any Fuslies were made from the produce of subsequent seasons. We should not, without very strong reasons, have sanctioned the adoption of the actual collections, *so calculated*, as the ground of the average which was to be the basis of the Decennial Settlement, because we thought that no Settlement ought to be higher than the average of what ordinary seasons and ordinary prices had enabled the country to pay out of the produce of each year, allowance being of course made for increase of cultivation, or cultivating population, when such could be proved to have taken place.

737. The 2nd object was, that we might be satisfied that the amount of those items of actual collection, in each Fusly, the average of which was taken as the basis of the Settlement, was accurately stated. Of this we had no means of judging either from Statement A or No. 4 in Mr. Ravenshaw's Report, as these statements shewed only the result, after the operation of deducting the Soornadayem collections, and some other items, and adding the collections from the Devastanum and Cavelly lands, with some other items without stating the sums actually collected, and added or deducted on account of each.

738. The statement in the early part of our Proceedings under date the 29th March 1813, was introduced for the purpose of comparing the whole probable amount of the Decennial Settlement (as nearly as it could be ascertained by adding the amount of the villages actually settled to the amount of the most probable estimate that could be formed of the Settlement of those not actually settled) with the averages shewn in that statement.

739. The aggregate of the settled revenue of the villages, settled according to each of the different modes adopted by Mr. Ravenshaw (and which are classed under distinct heads in Statement A of his Report) was compared with the same averages, drawn from the actual collections of each Fusly from the villages included under each head; the Soornadayem and some other items being deducted, the Cavelly and Devastanum collections and some other items being added.

740. We however deemed it sufficient to scrutinize the statements of actual collections with the above-mentioned additions and deductions, from the *whole District*, without a similar examination of these from the villages classed under each separate head in Mr. Ravenshaw's statement because the amount of them from the whole district, being but the aggregate of the amount from each village, and being no otherwise to be formed than by first ascertaining their amount in each village, and then adding these amounts together, the difficulty and chief chance of error lay in the right formation of the materials of that statement, which being once correctly formed, the correctness of the averages to which the Settlement of the villages classed under each distinct head in Mr. Ravenshaw's Report was compared, depended solely upon the correctness of the addition, in which the chance of error was inconsiderable.

741. We remarked that a slight inadvertency was committed in our Proceedings of the 29th March 1813, in calling for Statement No. 1 in Mr. Hyde's letter first taken under consideration at our meeting under the above date, which arose from its not being remembered, when the former part of Mr. Ravenshaw's Report was before us that any other items were added to or deducted from the actual collections of each Fusly as appearing in the Demand, Collection, and Balance Statements, except the Cavelly and Devastanum Revenue, and the Soornadayem. It then appeared to us that these items being added and deducted respectively, the amount entered in Statement 4 of Mr. Ravenshaw's Report, as the actual collections from which the averages were formed, would have resulted.

absolutely necessary that the allegations contained in Mr. Hargrave's letter should be scrupulously investigated by examinations taken in writing, and if possible on oath, from those who have made these representations.

729. On reference to Mr. Rickard's speeches in the House of Commons, as published by that gentleman, the Governor in Council would we continued have observed that the complaint repeated by Mr. Hargrave were brought to the notice of Parliament by Mr. Rickard through the means of a representation made to Lord William Bentinck by a Mussulman residing in the Baramahl District and who spoke French, having been employed in the embassy sent to France some years ago by the Sultan of Mysore.

730. We observed that it was proper however to state that the bad conduct of the Mootahdars of the Baramahl has been incidentally noticed more than once by Mr. Groome, the Collector of Chittore, under whose authority the Baramahl was at one time placed.

731. In conclusion we stated our conviction that if Mr. Hargrave had not been imposed on by exaggerated statements, the Right Honorable the Governor in Council would concur in opinion with us that early means should be taken to remedy a state of things so disgraceful to the Judicial and Revenue administrations under this Government.

SOUTHERN DIVISION OF ARCOT.

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From Mr. Hyde, 14th, in
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Do. 20th do. 26th Sept. do.
Do. 21st do. 26th do. do.
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732. At our meeting of the 21st instant, we took under consideration the progress of the Decennial Village Lease in the Southern Division of Arcot, during Fuslies 1221, 1222, 1223, and 1224 as reported in the letters noted in the margin.

733. The first of them related to points referred for the Collector's report in our Proceedings under date the 29th of March 1813, and our Secretary's letter to Mr. Hyde under date the 17th of April 1815, in which was transmitted copy of the Minutes of Council on the Decennial Settlement of South Arcot, bearing date the 4th February 1814, copy of which was transmitted to us under the same date. It contained also the statements called for in these communications.

734. Enclosure No. 1 showed 1st the amount of the Settlement of the Land Revenue for each year from Fusly 1211 to Fusly 1220 inclusive, comprehending, besides the land rent proper, the revenue from Devastanum and Cavelly lands, and Soornadayem—2nd, the amount of the balances in each year on the aggregate Settlement contained in Column 1—3rdly, the residue or amount of actual collections, after deducting Column 2—4thly, the proportion of actual collections from land rent proper—5thly, the proportion from Devastanum lands—6thly, the proportion from Cavelly lands—7thly, that from Soornadayem—8thly, the total of the 4 preceding columns corresponding with column 3.

735. The Statement of adjustment No. 2 shewed the amount of the Settlement of each year from 1211 to 1220, as contained in the Jumma bundy of each year, together with the collections of those Settlements as shewn in the Statements of Demand, Collection, and Balance, and explaining the difference between the several amounts which those accounts exhibit in comparison with Statement No. 4 in Mr. Ravenshaw's Report dated the 4th October 1812.

736. Our objects in calling for these statements were 1st. That we might be able to compare the amount of revenue collected within each Fusly, with the Settlement for the same Fusly, and the total collections made at whatever time on account of that Fusly. These last

as we understood to be those from which the averages were formed. Had it appeared that, without any particular calamity of season, or fall in the price of grain, the collections made therein, i. e., from the produce of any Fuslies fell considerably short of the Settlement, and that a large portion of the collections on account of any Fuslies were made from the produce of subsequent seasons. We should not, without very strong reasons, have sanctioned the adoption of actual collections, so calculated, as the ground of the average which was to be the basis of the Decennial Settlement, because we thought that no Settlement ought to be higher than the average of what ordinary seasons and ordinary prices had enabled the country to pay out of the produce of each year, allowance being of course made for increase of cultivation, or cultivating population, when such could be proved to have taken place.

737. The 2nd object was, that we might be satisfied that the amount of those items of actual collection, in each Fusly, the average of which was taken as the basis of the Settlement, was accurately stated. Of this we had no means of judging either from Statement A or No. 4 in Mr. Ravenshaw's Report, as these statements shewed only the result, after the operation of deducting the Soornadayem collections, and some other items, and adding the collections from the Devastanum and Cavelly lands, with some other items without stating the sums actually collected, and added or deducted on account of each.

738. The statement in the early part of our Proceedings under date the 29th March 1813, was introduced for the purpose of comparing the whole probable amount of the Decennial Settlement (as nearly as it could be ascertained by adding the amount of the villages actually settled to the amount of the most probable estimate that could be formed of the Settlement of those not actually settled) with the averages shown in that statement.

739. The aggregate of the settled revenue of the villages, settled according to each of the different modes adopted by Mr. Ravenshaw (and which are classed under distinct heads in Statement A of his Report) was compared with the same averages, drawn from the actual collections of each Fusly from the villages included under each head; the Soornadayem and some other items being deducted, the Cavelly and Devastanum collections and some other items being added.

740. We however deemed it sufficient to scrutinize the statements of actual collections with the abovementioned additions and deductions, from the whole District, without a similar examination of these from the villages classed under each separate head in Mr. Ravenshaw's statement because the amount of them from the whole district, being but the aggregate of the amount from each village, and being no otherwise to be formed than by first ascertaining their amount in each village, and then adding these amounts together, the difficulty and chief chance of error lay in the right formation of the materials of that statement, which being once correctly formed, the correctness of the averages to which the Settlement of the villages classed under each distinct head in Mr. Ravenshaw's Report was compared, depended solely upon the correctness of the addition, in which the chance of error was inconsiderable.

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736. Our objects in calling for these statements were 1st. That we might be able to compare the amount of revenue collected *within* each Fusly, with the *Settlement* for the same Fusly, and the total collections *made at whatever time* on account of that Fusly. These last

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740. We however deemed it sufficient to scrutinize the statements of actual collections with the abovementioned additions and deductions, from the *whole District*, without a similar examination of these from the villages classed under each separate head in Mr. Ravenshaw's statement because the amount of them from the whole district, being but the aggregate of the amount from each village, and being no otherwise to be formed than by first ascertaining their amount in each village, and then adding these amounts together, the difficulty and chief chance of error lay in the right formation of the materials of that statement, which being once correctly formed, the correctness of the averages to which the Settlement of the villages classed under each distinct head in Mr. Ravenshaw's Report was compared, depended solely upon the correctness of the addition, in which the chance of error was inconsiderable.

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742. This however we perceived on a further examination of the item included in the Settlement was not the case, as many other items of revenue were to be added to, and deducted from the actual collections appearing in the Demand, Collection, and Balance Accounts before the amount entered in No. 4 of Mr. Ravenshaw's Report could be brought out.

743. Statement No. 1 therefore in Mr. Hyde's letter did not furnish the information required, as it showed only the settlements and actual collections inclusive both of Devasthanam Cavelly, and Soornadayem Revenue, distinguishing the amount actually collected under each head in each Fusly, which actual collections, not being inclusive and exclusive of the particular items of revenue, by the addition or deduction of which the sums which were the grounds of the several averages were formed from the actual collections of each Fusly as appearing in the Demand, Collection, and Balance Statements; the statement containing them did not shew the true grounds of the averages and therefore did not answer the purpose for which it was required.

744. No. 2 showed satisfactorily the correctness of No. 4 of Mr. Ravenshaw's Report, by a detail of the items of revenue not appearing in the Annual Statements, but included in Mr. Ravenshaw's Statement No. 4, and also of those items appearing in the Annual Statement, but excluded in No. 4.

745. Respecting the propriety of these respective inclusions and exclusions, we considered no observations to be necessary, since they were all grounded either upon our express orders or evidently result from right reason and the general principles laid down for the formation of the decennial lease.

746. The second therefore of the two objects abovementioned, to answer which this statement was called for, we considered to be obtained, and were well pleased to observe the accuracy with which these intricate statements had been formed under the late Collector.

747. The first object however we considered was not so satisfactorily obtained, because in several of the items added, the amount might consist, to an objectionable degree of collections made in subsequent Fuslies, on account of preceding ones. We observed too, with concern, that the sums, entered as actual collections in the Demand, Collection, and Balance Accounts, and retained in Statement 4 of Mr. Ravenshaw's Report, contained in two or three Fuslies, a large amount drawn from Fuslies different from those on account of which it was entered; but as it would have been unadvisable, at the advanced stage to which the lease had then arrived to have altered the grounds of it, and as we were confident that, wherever signs of over-assessment, should appear, a remission, upon just and liberal grounds, would be accorded by the Government, we passed over this part of the subject without further remark.

748. We found from the statement abovementioned that contrary to our former belief, the sums inserted in No. 4 of Mr. Ravenshaw's Report, were the sums of arrear and current revenue collected within each Fusly, and were not the collections made on account of each Fusly, at whatever period collected. This we remarked was an error, but the difference occasioned by it in the average of the 10 years we observed was inconsiderable, being less than the tenth part of the difference between the collections on account of Fuslies preceding 1211 (which according to the mode of calculation approved by us would not have been admitted into the account) which were entered in any of the Fuslies from 1211 to 1220 inclusive, and such part of the balance of 1220 as was collected before the statements were drawn up, which would have been admitted by the mode of calculation approved by us, but it appeared had been excluded. These two were the sums admitted and excluded in consequence of this error. If equal they would we remarked balance one another; if unequal, the average was too little or too great by less than a tenth part of their difference, because some villages, which had fallen of the most, were rated, not at

their collections but at their settlements, for some Fuslies (and in the Settlements this error could not occur) and some villages also were rated at a seven years' average, which was entered as that of 10 years, and as the 3 years excluded were the three last before the decennial lease began, the error on account of the exclusion of collected balances of 1220 had no place in these.

749. Mr. Hyde explained the difference, noticed in our last Proceedings on the subject of South Arcot, between the average of 10 years adopted in Mr. Ravenshaw's Report, and that resulting from the sums entered in Statement 4 of his Report, to be caused by Mr. Ravenshaw having entered the average of 6 years only as the average of 10 years, in some villages which had fallen off extremely, because the average of 10 years would have given a sum, as the basis of the Settlement, very inadequate to their present or probable resources.

750. A similar difference was noticed by us between the averages of 7 years adopted in Mr. Ravenshaw's Report, and resulting from his Statement No. 4. Mr. Hyde did not explain this, neither could we gather from his letter, whether it was to be attributed to the same cause. But as there seemed little doubt that this was the case, any further explanation we thought was scarcely required. We recorded our opinion, however, that the Collector should not have omitted to furnish an explanation of this as well as of the other difference.

751. Enclosure No. 3 shewed the number of Renters holding leases under the Decennial Settlement.

752. We observed with great satisfaction that 1,720 head inhabitants who were not concerned in the triennial lease, had become parties to the decennial one. This increase we concluded, would most probably be considered by the Right Honorable the Governor in Council as providing sufficiently for the security of the revenue and the means of agricultural improvement, one of the grounds upon which a comprehensive admission of Renters was considered to be important in the Minutes of Council under date the 4th February 1814. The In Cons., 10th February 1814. other equally important ground of justice towards those who possessed a claim to admission among the Renters, would, we expected, be fully satisfied by the measure which the Collector had stated his intention of adopting, in obedience to our orders and those of Government, namely, informing all the Renters, ousted by means of the corruption of Mr. Ravenshaw's servants, that they had the option of again becoming Renters, if they would indemnify the present incumbents for any expense they might have incurred in the improvement of their villages. The Collector, we thought, had rightly concluded that this option was meant to be offered only to the Renters ousted by this means, and not to those who had lost their villages by their own refusal to accede to the terms proposed: since these latter had voluntarily abandoned their title to admission among the Decennial Renters, and had therefore now no claim which justice obliged to recognize.

753. We required the Collector to submit with his Jumma bundy for Fusly 1225 a separate account of the progress made in restoring such ousted Renters to their villages.

754. Enclosure No. 4 with its accompaniments A and B had reference to the former and present allowances either in land or money of the village Servants, Taliars, Tookorykarens, &c.

755. As the opinion of the Government, expressed in the Minutes of Council above referred to, concurred with those of the late and present Collector and our own respecting the policy of rendering Curnums and Taliars independent of the Renters, no further observations on this subject appeared needful. Respecting the restoration of their Maniums, in lieu of which their

present money allowance was made, we intimated our intention to report separately to Government,—this being a question to be determined with reference to several other Districts as well as the Southern Division of Arcot.

756. No. 5 was the form required to be submitted for our approval, of a Register in which was intended to be noted consecutively the name of each village in the different Talooks, the names of the parties with whom the Settlement had been concluded, the revenue derived from each village, on the average of the 3, 7, and 10 years respectively, the amount of the permanent assessment, the extent of lands, &c., &c.

757. This form being prepared according to our directions and containing all the information required, we recorded our approval of it. Had the Settlement in perpetuity been approved by the Honorable Court of Directors, the Register we observed would have been of great importance and use, but by their rejection of this measure, was rendered of but little use or consequence. As, however, in the event of future revolutions of system, such a statement might be a valuable statistical document, we ordered the Collector to complete the preparation of it. The progress made in preparing the materials we considered satisfactory, Mr. Hyde having stated the whole to be collected and arranged in the Mahratta language and only to require translation into English.

758. No. 6 was a list of villages yielding produce within 20 Pagodas shewing the amount of their lease rent, and their extent of lands. The total number of villages, settled for an ultimate rent of each less than 20 Pagodas annually appeared to be 310 of which 23 had been deserted, 2 were under Annani, and the remaining 285 under lease. As the permanent Settlement had been rejected by the Honorable Court of Directors, the expediency or inexpediency of extending such a Settlement to these villages was a question, we remarked, upon which it was unnecessary to enter. We had before confirmed the Settlement of them for 10 years, because we were of opinion that to have annulled it would have produced more harm, by shaking the confidence of the Renters, than it could be expected to produce good by bringing an increase of revenue to Government under Annani management.

759. The quantity of waste land in the leased villages of this description appeared from that statement to be cawnies 47,360. These villages we observed had probably remained desolate since the Mysore war of 1870, or since the contentions for the Nawabship of Arcot from 1740. The waste lands of such villages we remarked were of little or no value, without the means of being irrigated, situated perhaps in lonely places, and partly overrun with jungle; no possible period could be fixed for their being again occupied, and no apprehensions need be entertained that their occupation would cause the desertion of lands already under cultivation. We stated that in our Proceedings under date the 27th April last, para. 35, more full information would be found on the subject of waste lands. In South Arcot it was believed that the artisans who in peaceable times resided in the country and occasionally cultivated land were driven by the horrors and sufferings of the wars alluded to, to take shelter in large towns or in the environs of forts from which they had never returned.

760. The Collector stated that he had directed fresh Muchilkas and Puttahs to be drawn out, in which were to be inserted clauses defining the duties of the Renters towards the Ryots and declaratory of the right of Government to demand, at its option, the payment of the rents in Coins issued from the Company's Mint.

761. Ordered the Collector to furnish us with copies of the revised Muchilkas and Puttahs.

762. In para. 18 the Collector observed as follows—“Should I consider it necessary to recommend any remission on account of the balances outstanding of the expired Fushies of the lease, your Board may rely upon my doing so, but I must make myself thoroughly acquainted with the cause of such balances, before I venture to take such a step, for no Collector is in my opinion warranted to recommend such a thing, without he has good and strong grounds for so doing, as it perhaps may so happen, that, although the Collector has done what he thinks just and right, yet it might be the means of establishing a precedent.”

763. With reference to the paragraph quoted above we observed that the cautious and intimate examination which the Collector therein proposed to himself, was doubtless very commendable and proper as a general rule of conduct. But cautioned him against exercising too much inquisitiveness into the private concerns and management of the Renters, into which it was very possible that he might be betrayed by too ardent a zeal to secure his administration from being abused by deceitful pretences. We called his attention in an especial manner to our observations on the subject of remissions contained in our Proceedings under date the 29th of March 1818 and to the following remarks which concluded them.

“The Board need not dwell on the impolicy of withholding remission where a claim can be established founded, on actual loss from misfortune or other causes, and it occurs to the Board to remark that it might be imprudent to endeavour to trace any alleged loss to neglect, wilful or otherwise, because under the present plan, there is a manifest excitement to industry, and no object, now the assessment is fixed, to be obtained by neglect.”

764. These sentiments having been approved of by the Government, we enjoined upon the Collector a serious consideration of their true spirit, and attention to it in practice, as among the most important of his duties.

765. It was true, we observed, that the necessity of granting remission from the difficulty of ascertaining the quantum to be granted is a defect in the renting system. It is no less we remarked a defect in the Ryotwar system; but under the Ryotwar annual rent the remission was much more easily made, it was given before the engagement was signed, not after it was entered into. In either case, however, the exaction of what ought to have been a remission must be productive of future loss, by the impoverishment of the Cultivator, and the enfeeblement of his exertions.

766. The progress reported by Mr. Hyde in registering the Sunnuds of the Sunnud Inamdars we considered satisfactory of 1007 who hold such Sunnuds it appeared that 979 had registered them. We did not consider it expedient to authorize the proclamation proposed by the Collector that such of these Inamdars, who had not already registered their Sunnuds, and who should omit to do so within a certain period to be fixed by us, should forfeit them. We intimated our intention to issue general instructions on the subject of alienated lands so soon as we could command leisure to take this important subject into consideration.

767. The remainder of the Collector's letter under notice did not appear to require from us any further observations.

768. We next proceeded to consider the progress and state of the decennial lease in Fushies 1222, 1223, and 1224.

769. The statement annexed to our Proceedings here recited, we observed, exhibited this information in abstract concerning all the villages in South Arcot proper, Mannargoody, and Cusbah Cuddalore.

770. Pondicherry we reserved for separate notice hereafter.

771. In our Proceedings under date the 29th of March 1813 was noticed the progress made by Mr. Ravenshaw between the end of Fusly 1221 and the 31st of December in 1222. But for the sake of uniformity of comparison the first line of the annexed statement shewed the state of the lease as it stood in Fusly 1221, *i. e.*, it shewed the several systems of management, under which the revenue of every village in South Arcot proper, Mannargoody and Cusbah Cuddalore was collected and the amount collected in 1221. The 2nd, 3rd, and 4th lines shewed the same for the three following Fuslies.

772. Under the head of leased were included those villages only the revenue of which was collected from Renters holding puttahs. All other villages we explained to be included under the head of "not leased."

773. The following brief explanations of the progress and alterations of the lease, were made by us with reference to the annexed statement, for the sake of brevity.

FUSLY 1221.

774. Required no remark.

FUSLY 1222.

	Villages.	Amount. Pags. F. C.
775. Column A line 2 consisted of		
1. The villages and amount Settlement in Column A line 1, with the deduction of 24 villages settled in 1221, for Pagodas 2,855-31-44 which on revision had their rent increased, and which no one would take at the revised Chittum for 1222, but which were taken at an assessment on actual cultivation for 1222 and the revised Chittum from 1223. ...	587	74,110 40 1
2. Addition to the settled rent of 11 villages included in Column A line 1 on account of land in cultivation in 1220, which was not known of it at the time of the Settlement, but on revision was discovered ...	...	564 3 78
3. Transferred from B 1 to A 2 according to the terms of the Settlement....	1,337	2,10,032 2 22
4. Addition to the settled rent of 18 of the above on account of land in cultivation in 1220, which was not known at the time of the Settlement, but on revision was discovered ...	...	366 40 35
5. Villages and their amount, which were not leased in 1221, but were leased at the Chittum for 1222 ...	186	34,540 32 63
Total, agreeing with Column A line 2. ...	2,110	3,19,623 29 39

776. We directed the Collector to explain, why 19 villages in B 1 are not transferred to A 2 as they should be, by the terms of the Settlement.

	Villages.	Amount. Pags. F. C.
777. Column B line 2 consisted of		
1. The villages and amount in B 1 not transferred, according to the terms of the Settlement, as above remarked; with the deduction of one which had fallen under Aumani ...	18	1,506 7 64
2. Excess of revenue derived from them in 1222, above 1221 ...	...	515 23 60
3. The 24 villages and their amount mentioned in No. 1 of Col. A line 2... ..	24	2,856 37 60
4. Villages and their amount not leased in 1221, but leased for an assessment on actual produce in 1222, and in the Chittum from 1223. ...	411	68,218 33 45
Total which ought to agree with B 2. ...	453	73,097 12 69

778. We discovered an error of 10 Fanams in this sum, or the Jummabundy which we ordered Mr. Hyde to explain and rectify.

	Villages.	Amount. Pags. F. C.
779. Column C line 2 consisted of		
1. The 9 villages and their amount in C. 1 with the addition to their amount of Pagodas 330-33-62, their increase for this Fusly... ..	9	652 36 46
2. Villages not leased in 1221, but leased on Salvare assessment in 1222 ...	8	567 21 23
3. One Shotrium village in the Mannar-goody Taluq, and its amount, which formerly belonged to a pagoda, but not included in any Jummabundy since 1215. The pagoda had amoney allowance from the Treasury, and therefore this village was resumed, and its resumption accounted for the excess of 1 in the grand total of villages or Col. K., above that in line 1 in the 3 other lines ...	1	80 0 0
Total agreeing with C. 2. ...	18	1,300 12 69

780. Column D line 2 was aggregate of the 3 foregoing columns, and shewed a net increase in the number of leased villages in 1222 above 1221 of 605.

781. We directed Mr. Hyde to report under what authority the village abovementioned, as attached to a Pagoda, had been resumed.

782. We subjoined the following table shewing the lease rent for Fusly 1222 and the Chittum lease rent of all the villages held on lease in this Fusly, in comparison with the several averages, with which the Settlement was compared in our former Proceedings, and also with the amount at which they were settled according to Mr. Ravenshaw's rules.

Villages.	Lease Rent for 1222.		Chittum Lease Rent.		Average Actual Collections of 7 years preceding the Triennial Lease.		Average Actual Collections of 3 years of the Triennial Lease.		Average Actual Collections of 10 years.		Actual Collections in 1220.		Amount of permanent assessment according to Mr. Ravenshaw's rules.	
	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.
2,581.	3,94,621	20 17	4,31,111	10 74	4,04,972	27 63	4,28,227	17 70	4,12,362	41 51	4,27,339	0 11	4,28,443	44 52

783. By this table it appeared that the decennial rent of these villages, when it should have reached its full amount in Fusly 1225, would exceed in various amounts, every one of the different sums to which it was here compared.

784. Of the villages unleased in Fusly 1222, in No. 427, we found nothing further to observe than that the revenue drawn from them in Fusly 1222 exceeded that in 1221 by Pagodas 8,212-4-57: an increase happily indicative of the improvement of the country, as it arose entirely from extended cultivation.

785. The total amount of the Settlement of Land Revenue leased and unleased to be included in the Decennial Settlement in Fusly 1222, exceeded that of Fusly 1221 by Pagodas 80,713-40-63.

FUSLY 1223.

786. Column A line 3 consisted of

	Villages.	Amount.		
		Pags.	F.	C.
1. The villages in A 2 with the deduction of 4, the Renters of which failed in Fusly 1222, and which no other persons would take at the Chittum	2,106	3,17,376	18	17
2. Addition to the settled rent of 49 of the above, on account of land in cultivation in 1220, which was not known at the time of the Settlement, but on revision was discovered ...	...	1,803	30	62
3. Villages transferred from B 2 to A 3 ...	453	1,09,221	10	75
4. Villages transferred from C 1 and 2 to A 3	10	836	26	40
5. Villages not leased in 1222, but taken at Chittum in 1223 ...	58	22,089	17	78
Total which should agree with A 3 ...	2,627	4,51,327	14	32

787. There was however, we observed, a difference of Pagodas 500-0-6 between this sum and the sum in A 3, which latter sum was taken from the total of Column 66 of Statement A in Mr. Hyde's letter of 21st September 1814.

On adding together the separate sums which composed the total, however, we found that the total of the eleven Talooks of South Arcot proper, which was entered at 4,18,352-37-21, should be Pagodas 418,222-37-21, and in consequence the total of Arcot proper and Mannargoody entered as 4,47,616-12-64, should be 4,47,786-12-64, and also the grand total entered as Pagodas 4,51,827-14-38 should be Pagodas 4,51,697-14-38. This last sum however still differed considerably from the amount shown in the last para. which was drawn from Mr. Hyde's report, by simply adding the villages and amount of the Cusbah of Cuddalore, to those stated in para. 2 of his letter under date 21st September 1814.

788. We directed the Collector to explain and rectify these discrepancies.

789. Column B line 3 consisted of

	Villages.	Amount.		
		Pags.	F.	C.
1. Villages not leased in Fusly 1222, but taken at an assessment on actual produce in 1223, and on the Chittum from 1224 ...	150	36,731	27	52
790. Column C line 3 consisted of				
1. The villages in C 2 with the deduction of 10 which reached their Chittum in 1223, as noted in No. 4 of Col. A line 3....	8	624	2	60
2. The increase of revenue from the above, according to the terms of Settlement...	...	120	42	65
3. Villages and their amount not leased in Fusly 1222, but taken on Salvaree assessment in Fusly 1223. ...	79	13,622	35	37
Total which should agree with Column 3. ...	87	14,367	36	2

791. Column D line 3 contained the aggregate of the 3 foregoing columns and shewed an increase in the number of villages held on lease in Fusly 1223 above Fusly 1222 of 283.

792. We submitted the following table shewing the lease rent for Fusly 1223 and the Chittum lease rent of all the villages held on lease in this Fusly: in comparison with the same averages shewn in the table for 1223, and in our former Proceedings.

Village.	Lease rent for Fusly 1223.		Chittum Lease rent.		Average actual Collections of the 7 years preceding the Triennial Lease.		Average actual Collections of the 3 years of the Triennial Lease.		Average actual Collections of 10 years.		Actual Collections in Fusly 1220.		Amount of permanent assessment according to Mr. Ravenshaw's rules.	
	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.
2,284.	5,02,926	35 13	5,22,557	14 23	4,93,425	30 34	5,18,487	30 60	5,01,439	21 64	5,17,455	13 33	5,29,782	20 13

793. By this table it appeared that the decennial rent of these villages when it should have reached its full amount in Fusly 1227 would exceed in various amounts every one of the different sums to which it was here compared, excepting the amount settled according to Mr. Ravenshaw's rules: of which it fell short in the sum of Pagodas 7,225-5-35, which sum differed in a trifling degree from that entered on the same account in Mr. Hyde's Jammabundy column 135, in which also we discovered an error in the addition of the totals of Arcot proper.

794. This diminution of revenue below Mr. Ravenshaw's Settlement, we remarked, had occurred principally in the two Talooks of Vurdavoor and Mannargoody: the diminution in the other Talooks, we observed was trifling.

795. It was greatest in Mannargoody, in which it amounted to Pagodas 2,868-36-33, but it was to be remembered that this was the Talook, which suffered so severely from adequate remissions being withheld, or, in other words, where ruinous over-collections were made, when a vast proportion of its produce was damaged or destroyed by the bursting of the great tank which waters nearly all the lands belonging to it. This we remarked was the Talook the revenue of which, after having for a long series of years amounted to from 53,000 to 64,000 Pagodas annually, fell off in consequence of this calamity in Fusly 1220 to 32,469-7-78, and of which, in his Report on the Decennial Settlement Mr. Ravenshaw expressed his opinion that the villages then remaining unsettled in it

would require at least 3 or 4 years to recover such a degree of prosperity, as would enable them to yield a revenue equal to the 10 years' average. In Fusly 1223, the total Settlement of this Talook including lands leased and under Aumani fell short of the estimated permanent Settlement, laid down in para. 98 of Mr. Ravenshaw's Report by Pagodas 7,421-39-38. The chief deficiency we observed was, as might be supposed, in the villages still under Aumani. We recorded our satisfaction at observing that the Collector had not hurried the Settlement of these impoverished villages, and also that the revenue of the villages leased since Mr. Ravenshaw's departure, in Mannargoody, had not been hastily approximated to its final average.

796. In Vurdavoor the deficiency was Pagodas 2,199-42-66. The villages in which it occurred were some of those spoken of in the 75th and 76th paras. of Mr. Ravenshaw's Report, which from their highly improved cultivation previously to the triennial lease, were too highly assessed under that lease, and the Decennial Settlement of which, by Mr. Ravenshaw, exhibited in its amount the striking deterioration effected by over-assessment, and over-collection; falling short of the average of actual collections under the triennial lease by Pagodas 73-12-60 per cent. We were quite satisfied with the progressive amendment of the revenue of these villages, and cautioned the Collector against too speedy leasing or increase of assessment in those of the same description remaining under Aumani.

797. The villages unleased in Fusly 1223 were in number 144, of which 41 were deserted, and 7 had reverted to the Collector's management by the failure of their Renters.

798. The revenue of the deserted villages in Fusly 1222 was only Pagodas 11-4-54; this loss, therefore, we considered not worthy of notice, we observed however that the fact of the migration of their Ryots might serve to show that there were inducements capable of seducing Cultivators from the soil to which they were attached, and that there was the will to offer them. But in such cases, we observed, the Cultivators must be considered as Pycarries, not as Meerassidars claiming a property on the soil, and entitled, where they receive their just dues, to a landlord's rent. Many Cultivators, we remarked, are little better than day laborers, and this class of Cultivators must benefit by the competition excited for their labor under the leasing system and under the protection of the Courts.

799. Notwithstanding these deserted villages, the revenue yielded by the Aumani villages in Fusly 1223 exceeded that which the same villages yielded in 1222 by Pagodas 1,625-23-75.

800. The total Settlement of all the villages subject to the decennial lease, both leased and under Aumani, in Fusly 1223, exceeded that in Fusly 1222 by Pagodas 53,532-20-22.

FUSLY 1224.

801. Column A line 4 consisted of

	Villages.		Amount.	
	Pags.	F.	C.	
1. The villages in A 3 with the deduction of 14 and their amount which had come under Aumani owing to the failure of the Renters...	2,613	4,45,352	19	31
2. Addition to the settled revenue of 4 of the above villages, on account of lands in cultivation in 1220, which were not known of at the time of forming the Settlement, but on revision were discovered	...	...	69	26 68

3. The villages and their amount in B 3 with the deduction of which had come under Aumani, and the addition to their amount of the increase of revenue according to the terms of Settlement...

149 48,406 22 28

4. Villages and their increased amount transferred from C 3

5 401 14 75

5. Villages not leased in 1223, but taken at Chittum in 1224

12 5,882 20 21

Total which ought to agree with A 4 or the total of Column 73 of Statement A in Mr. Hyde's letter under date 25th October 1815

2,779 5,00,112 13 14

802. The trifling difference we directed the Collector to explain.

Villages. Amount.
Pags. F. C.

803. Column B line 4 consisted of

1st. Villages nearly leased out in 1224 for an assessment on actual cultivation and for Chittum from 1225

5 717 20 48

Villages. Amount.
Pags. F. C.

804. Column C line 4 consisted of

1. The villages and their amount in C 3 with the deduction of the 5 transferred, as above noted, to A. 4 and the addition to their amount of the stipulated increase... ..

82 17,355 4 15

2. Villages and their amount not leased out in 1223, but taken at a Salvaree assessment in 1224... ..

3 467 5 79

Total agreeing with C 4.

85 17,822 10 14

805. Column D line 4 was the aggregate of the 3 foregoing columns, and shewed a net increase in the number of villages held on lease in Fusly 1224 above Fusly 1223 of 5.

806. We subjoined the following table shewing the lease rent for Fusly 1224, and the Chittum lease rent of all the villages held on lease in that Fusly, in comparison with the same averages shown in the tables for Fusly 1222 and Fusly 1223 and our former Proceedings.

Villages.	Lease Rent for 1224.		Chittum Lease Rent.		Average Actual Collections of 7 years preceding the Triennial Lease.		Average Actual Collections of 3 years of the Triennial Lease.		Average Actual Collections of the 10 years.		Actual Collections in Fusly 1220.		Amount of permanent assessment according to Mr. Ravenshaw's rules.	
	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.
2,369.	5,18,651	44 46	5,23,355	10 59	4,94,530	31 63	5,19,746	21 63	5,02,582	21 22	5,18,744	17 19	5,31,337	13 68

would require at least 3 or 4 years to recover such a degree of prosperity, as would enable them to yield a revenue equal to the 10 years' average. In Fusly 1223, the total Settlement of this Talook including lands leased and under Aumani fell short of the estimated permanent Settlement, laid down in para. 98 of Mr. Ravenshaw's Report by Pagodas 7,421-39-38. The chief deficiency we observed was, as might be supposed, in the villages still under Aumani. We recorded our satisfaction at observing that the Collector had not hurried the Settlement of these impoverished villages, and also that the revenue of the villages leased since Mr. Ravenshaw's departure, in Mannargoody, had not been hastily approximated to its final average.

796. In Vurdavoor the deficiency was Pagodas 2,199-42-66. The villages in which it occurred were some of those spoken of in the 75th and 76th paras. of Mr. Ravenshaw's Report, which from their highly improved cultivation previously to the triennial lease, were too highly assessed under that lease, and the Decennial Settlement of which, by Mr. Ravenshaw, exhibited in its amount the striking deterioration effected by over-assessment, and over-collection; falling short of the average of actual collections under the triennial lease by Pagodas 73-12-60 per cent. We were quite satisfied with the progressive amendment of the revenue of these villages, and cautioned the Collector against too speedy leasing or increase of assessment in those of the same description remaining under Aumani.

797. The villages unleased in Fusly 1223 were in number 144, of which 41 were deserted, and 7 had reverted to the Collector's management by the failure of their Renters.

798. The revenue of the deserted villages in Fusly 1222 was only Pagodas 11-4-54; this loss, therefore, we considered not worthy of notice, we observed however that the fact of the migration of their Ryots might serve to show that there were inducements capable of seducing Cultivators from the soil to which they were attached, and that there was the will to offer them. But in such cases, we observed, the Cultivators must be considered as Pycarries, not as Meerassidars claiming a property on the soil, and entitled, where they receive their just dues, to a landlord's rent. Many Cultivators, we remarked, are little better than day laborers, and this class of Cultivators must benefit by the competition excited for their labor under the leasing system and under the protection of the Courts.

799. Notwithstanding these deserted villages, the revenue yielded by the Aumani villages in Fusly 1223 exceeded that which the same villages yielded in 1222 by Pagodas 1,625-23-75.

800. The total Settlement of all the villages subject to the decennial lease, both leased and under Aumani, in Fusly 1223, exceeded that in Fusly 1222 by Pagodas 53,532-20-22.

FUSLY 1224.

801. Column A line 4 consisted of

	Villages.	Amount.		
		Pags.	F.	C.
1. The villages in A 3 with the deduction of 14 and their amount which had come under Aumani owing to the failure of the Renters...	2,613	4,45,352	19	31
2. Addition to the settled revenue of 4 of the above villages, on account of lands in cultivation in 1220, which were not known of at the time of forming the Settlement, but on revision were discovered	...	69	26	68

3. The villages and their amount in B 3 with the deduction of which had come under Aumani, and the addition to their amount of the increase of revenue according to the terms of Settlement...	149	48,406	22	28
4. Villages and their increased amount transferred from C 3	5	401	14	75
5. Villages not leased in 1223, but taken at Chittum in 1224	12	5,882	20	21

Total which ought to agree with A 4 or the total of Column 73 of Statement A in Mr. Hyde's letter under date 25th October 1815 2,779 5,00,112 13 14

802. The trifling difference we directed the Collector to explain.

	Villages.	Amount.		
		Pags.	F.	C.
803. Column B line 4 consisted of				
1st. Villages nearly leased out in 1224 for an assessment on actual cultivation and for Chittum from 1225	5	717	20	48

	Villages.	Amount.		
		Pags.	F.	C.
804. Column C line 4 consisted of				
1. The villages and their amount in C 3 with the deduction of the 5 transferred, as above noted, to A. 4 and the addition to their amount of the stipulated increase... ..	82	17,355	4	15
2. Villages and their amount not leased out in 1223, but taken at a Salvatee assessment in 1224... ..	3	467	5	79
Total agreeing with C 4.	85	17,822	10	14

805. Column D line 4 was the aggregate of the 3 foregoing columns, and shewed a net ncrease in the number of villages held on lease in Fusly 1224 above Fusly 1223 of 5.

806. We subjoined the following table shewing the lease rent for Fusly 1224, and the Millam lease rent of all the villages held on lease in that Fusly, in comparison with the same averages shown in the tables for Fusly 1222 and Fusly 1223 and our former Proceedings.

Villages.	Lease Rent for 1224.		Chittum Lease Rent.		Average Actual Collections of 7 years preceding the Triennial Lease.		Average Actual Collections of 5 years of the Triennial Lease.		Average Actual Collections of the 10 years.		Actual Collections in Fusly 1220.		Amount of permanent assessment according to Mr. Ravenshaw's rules.	
	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.	Pags.	F.C.
2,863.	5,18,651	44 45	5,23,355	10 59	4,94,530	31 53	5,19,746	21 55	5,02,522	21 52	5,18,744	17 19	5,31,337	13 68

would require at least 3 or 4 years to recover such a degree of prosperity, as would enable them to yield a revenue equal to the 10 years' average. In Fusly 1223, the total Settlement of this Talook including lands leased and under Aumani fell short of the estimated permanent Settlement, laid down in para. 98 of Mr. Ravenshaw's Report by Pagodas 7,421-39-38. The chief deficiency we observed was, as might be supposed, in the villages still under Aumani. We recorded our satisfaction at observing that the Collector had not hurried the Settlement of these impoverished villages, and also that the revenue of the villages leased since Mr. Ravenshaw's departure, in Mannargoody, had not been hastily approximated to its final average.

796. In Vurdavoor the deficiency was Pagodas 2,199-42-66. The villages in which it occurred were some of those spoken of in the 75th and 76th paras. of Mr. Ravenshaw's Report, which from their highly improved cultivation previously to the triennial lease, were too highly assessed under that lease, and the Decennial Settlement of which, by Mr. Ravenshaw, exhibited in its amount the striking deterioration effected by over-assessment, and over-collection; falling short of the average of actual collections under the triennial lease by Pagodas 73-12-60 per cent. We were quite satisfied with the progressive amendment of the revenue of these villages, and cautioned the Collector against too speedy leasing or increase of assessment in those of the same description remaining under Aumani.

797. The villages unleased in Fusly 1223 were in number 144, of which 41 were deserted, and 7 had reverted to the Collector's management by the failure of their Renters.

798. The revenue of the deserted villages in Fusly 1222 was only Pagodas 11-4-54; this loss, therefore, we considered not worthy of notice, we observed however that the fact of the migration of their Ryots might serve to show that there were inducements capable of seducing Cultivators from the soil to which they were attached, and that there was the will to offer them. But in such cases, we observed, the Cultivators must be considered as Pycarries, not as Meerassidars claiming a property on the soil, and entitled, where they receive their just dues, to a landlord's rent. Many Cultivators, we remarked, are little better than day laborers, and this class of Cultivators must benefit by the competition excited for their labor under the leasing system and under the protection of the Courts.

799. Notwithstanding these deserted villages, the revenue yielded by the Aumani villages in Fusly 1223 exceeded that which the same villages yielded in 1222 by Pagodas 1,625-23-75.

800. The total Settlement of all the villages subject to the decennial lease, both leased and under Aumani, in Fusly 1223, exceeded that in Fusly 1222 by Pagodas 53,532-20-22.

FUSLY 1224.

801. Column A line 4 consisted of

	Villages.		Amount.	
	Pags.	F.	C.	
1. The villages in A 3 with the deduction of 14 and their amount which had come under Aumani owing to the failure of the Renters...	2,613	4,45,352	10	31
2. Addition to the settled revenue of 4 of the above villages, on account of lands in cultivation in 1220, which were not known of at the time of forming the Settlement, but on revision were discovered	...	69	26	68

3. The villages and their amount in B 3 with the deduction of which had come under Aumani, and the addition to their amount of the increase of revenue according to the terms of Settlement...

149 48,406 22 28

4. Villages and their increased amount transferred from C 3

5 401 14 75

5. Villages not leased in 1223, but taken at Chittum in 1224

12 5,882 20 21

Total which ought to agree with A 4 or the total of Column 73 of Statement A in Mr. Hyde's letter under date 25th October 1815

2,779 5,00,112 13 14

802. The trifling difference we directed the Collector to explain.

Villages. Amount.
Pags. F. C.

803. Column B line 4 consisted of

1st. Villages nearly leased out in 1224 for an assessment on actual cultivation and for Chittum from 1225

5 717 20 48

Villages. Amount.
Pags. F. C.

804. Column C line 4 consisted of

1. The villages and their amount in C 3 with the deduction of the 5 transferred, as above noted, to A. 4 and the addition to their amount of the stipulated increase... ..

82 17,355 4 15

2. Villages and their amount not leased out in 1223, but taken at a Salvance assessment in 1224... ..

3 467 5 79

Total agreeing with C 4.

85 17,822 10 14

805. Column D line 4 was the aggregate of the 3 foregoing columns, and shewed a net increase in the number of villages held on lease in Fusly 1224 above Fusly 1223 of 5.

806. We subjoined the following table shewing the lease rent for Fusly 1224, and the Chittum lease rent of all the villages held on lease in that Fusly, in comparison with the same averages shewn in the tables for Fusly 1222 and Fusly 1223 and our former Proceedings.

Villages.	Lease Rent for 1224.		Chittum Lease Rent.		Average Actual Collections of 7 years preceding the Triennial Lease.		Average Actual Collections of 3 years of the Triennial Lease.		Average Actual Collections of 10 years.		Actual Collections in Fusly 1220.		Amount of permanent assessment according to Mr. Ravenshaw's rules.	
	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.
2,869.	5,18,651	44 45	5,23,355	10 59	4,94,530	31 33	5,19,746	21 63	5,02,524	21 62	5,18,744	17 19	5,51,337	12 68

807. By this table it appeared that the Decennial Settlement of these villages, when it should have reached its full amount in Fusly 1227, would exceed in various amounts all the different sums to which it was above compared, except the amount settled by Mr. Ravenshaw's rules of which it fell short by the sum of Star Pagodas 7,981-18-9.

808. The principal proportion of this deficiency we found, as in the last Fusly, to be in the Talooks of Vurdavoor and Mannargoody.

809. The villages under Aumani in Fusly 1224 were 139, of which the revenue in Fusly 1224 was less than what they yielded in 1223 by Star Pagodas 2,003-17-27, a deficiency the cause of which we directed the Collector to explain.

810. The total Settlement of all villages included or to be included in the decennial lease exceeded in this Fusly their Settlement in Fusly 1223 by Pagodas 14,857-1-79.

811. Such we observed had been the progress and state of the Decennial Settlement of South Arcot in the first 4 Fuslies of its duration, of which the Settlement of the 2nd exceeded that of the 1st by Star Pagodas 80,713 40 63

The 3rd the 2nd by	53,532 20 22
The 4th the 3rd by... ..	14,857 1 79
And the 4th the 1st by	1,49,103 18 4

812. We next adverted to the 9 villages belonging to Pondicherry. These we observed were all settled upon a decennial lease in 1221 at an assessment on their actual cultivation for that Fusly, which amounted to Pagodas 5,374-36-54, and from Fusly 1222 for the annual sum of Pagodas 6,036-32-2, at which amount they remained in Fusly 1223. In Fusly 1223, one village came under Aumani in consequence of the failure of the Renters. In this Fusly, the eight villages held upon lease remained at their former assessment of 4,324-15-32; the one under Aumani was settled for Pagodas 1,517-11-74—an amount less than its Chittum assessment by Pagodas 195-4-56, in which circumstance we regretted to observe a sign of either decline or over-assessment perhaps of both, the former consequent upon the latter. In Fusly 1224, the 8 leased villages remained at their Chittum assessment: the one under Aumani was settled for Pagodas 1,575-27-64, being by Pagodas 59-50-70 above its Settlement for 1223.

813. We next examined the balances of current revenue outstanding on the 12th July or the end of each Fusly. These we found to be in Fusly 1221 for the whole District subject to lease, and including Pondicherry was Pagodas 9,663 28 36

Ditto 1222.	7,553 28 27
Ditto 1223.	12,293 19 6
Ditto 1224.	14,017 8 25

814. The following we remarked was the amount still outstanding of these balances on the 10th October 1815:—

For Fusly 1221	1,454 17 55
Do. 1222	3,349 40 68
Do. 1223	5,026 21 17
Do. 1224	6,799 17 13

815. The first of these was deemed by the Collector to be irrecoverable, as being due from inhabitants who had not the means of payment, and who had besides suffered losses from a failure of rain. Taking these circumstances, particularly the latter, and the whole date of the balance, we requested the permission of Government to relinquish the demand. This we observed was one mode of granting a remission, and although it was less favorable in appearance, and less satisfactory on public records, to write off a balance, than to remit it in making the Settlement, it was, we remarked, a consequence that could not be avoided, so long as such a large share of the produce of the earth is required as Land tax, and is further required to be paid in money at a rate and on terms which must often produce loss to those who pay it.

Fuslies.	Demand as per Demand, Collection, and Balance.		Balance.		Percent.	
	S. P.	F. C.	S. P.	F. C.	Per.	As.
Current Demand of Fusly of 1221	4,21,586	29 70	1,454	17 55	...	5 1/2
Ditto 1222	5,03,993	23 37	3,349	40 68	...	10 5/8
Ditto 1223	5,56,896	43 14	5,026	21 17	...	14 1/2
Ditto 1224	5,64,015	3 76	6,799	17 13	1	3 1/2

816. It appeared to us that, upon the whole the amount of the balances for each year had not been considerable, not having amounted in any one year to two per cent. on the Jumrah, so that the realization of the Lease Settlement in South Arcot might, we thought, to that period be said to have been made in a satisfactory manner.

817. We recorded our expectation that the report promised by Mr. Hyde with his Demand, Collection, and Balance Statement for October respecting the other balances would be furnished at an early period.

818. Adverting to the Minutes of Council under date the 4th of February 1814, in which it was stated that the Governor in Council anticipated great advantages from the revision which the Decennial Settlement of South Arcot was to undergo by the new Collector (Mr. Hyde,) we examined with care Statements Nos. 1 and 2 in Mr. Hyde's Jumrahbundy Report for 1224, which exhibited the extent and effect of the revision which had up to the date of it taken place; and were well pleased to observe indications of diligent enquiry and just principles on the part of Mr. Hyde. The effect of this revision in the villages held on lease in Fusly 1224, during the whole lease had been an increase of Pagodas 7,057-44-38, and a decrease of Pagodas 7,981-18-8, leaving a net decrease of Pagodas 923-18-50 upon Mr. Ravenshaw's Settlement of Fusly 1221. The increase arose almost entirely from the discovery of lands in cultivation in Fusly 1220, not known of at the time of forming the Settlement. A part of this to the amount of Pagodas 2,804-12-3 had been above noticed under the Fuslies in which it was first realized. A further sum of Pagodas 3,825-39-58 was accounted for in Statement No. 2 of Mr. Hyde's Report for Fusly 1224. These two sums together did not we perceived make up precisely the total of Column 135 in his Jumrahbundy, which it was to be expected they would. But the difference, though not very small, did not appear of much importance.

819. Of the decrease Pagodas 1,694-44-10 we explained to arise upon villages settled by Mr. Ravenshaw. The remaining portion, or Pagodas 6,206-18-78, was the remission upon some of the 489 villages left unsettled by Mr. Ravenshaw. Whether the villages so settled were of the number of those, for which a reduction of 15 per cent. or those for which 20 per cent. was considered by Mr. Ravenshaw to be necessary, the Collector we remarked had not stated. However, the remission for which he leased them was only about 5 per cent. Under the belief that Mr. Hyde had not transgressed the bounds of moderation in their assessment, we record-

ed our satisfaction at perceiving this diminution in the expected amount of remission—not less because it was a saving of revenue than because, whether the willingness displayed by the Renters to lease these villages arose from their improved value, or their former refusal was caused by fraudulent designs, as Mr. Hyde intimated that it was, the fact of their taking them at a rent so much higher than was supposed attainable appeared to us a proof that the villages were now at least, and perhaps had all along been possessed of better resources than was believed.

820. Mr. Hyde in para. 11 of his report observed as follows:—"The system of reducing the rent to get villages rented, becomes a bad precedent in my opinion, and should never be allowed; nor should the inhabitants ever be led to suppose that, by their not coming forward to take their villages on the terms offered at any future period they may get them on easier ones. It is on this principle I have not deemed it necessary to reduce the lease rent of the remaining unsettled villages, in order to get them rented; as I prefer keeping them under a Ryotwar system to making any unnecessary sacrifice of revenue, should it meet the approbation of your Board. I however must not omit mentioning that the small reduction of rent, which was made, caused many of the heads of villages who were not joint Renters to suppose that a reduction in the villages which came annually under the management of the Circar, would take place. This supposition I however immediately suppressed by giving all the inhabitants of such villages to understand that it would never be authorized except in very extraordinary cases."

821. We considered it necessary to observe upon this part of the Collector's letter that the principle professed by Mr. Hyde respecting remissions required to be limited, in its application, to those cases in which the rent fixed was sufficiently moderate with reference to the actual or prospective resources of the village, to leave a fair profit to the Renter. In such cases to lower the rent because the inhabitants would not agree to it, would, we remarked, be indeed a bad precedent. But in cases where the rent fixed was known to be burdensome, or was discovered to be so by the enquiry which should always be suggested by the refusal of the inhabitants to accede to it, and in such cases (and such we believed was the case of nearly all the unleased villages in South Arcot) to lower the rent, in order to get villages rented, was not a bad precedent. It was a precedent indeed, liable to be misunderstood by the renters or inhabitants of other villages, but not to the damage of the revenue, because the amount of this we remarked should ever depend, not upon the persuasions and opinions of the people, but upon the actual knowledge of the Collector. The mistaken belief of the people might perhaps cause their own exclusion from the rent which being ascertained to be fair, delay or persuasion beyond a certain degree should not be used to obtain their acquiescence in it, and if eligible strangers offered, they should be admitted. But pertinaciously to adhere to terms known to be immoderate, merely because they had been once proclaimed, and because to alter them might disseminate a false persuasion concerning the intentions of Government, was we thought useless in its design, delayed the completion of the Settlement, and we conceive must generate an ill-opinion of the wisdom of the Officers of Government.

822. Since the permanent Settlement had been rejected by the Honorable Court of Directors, the inclusion of the unleased villages in the decennial rent was, we observed, become a matter of little importance. Enough of the British territories under this Presidency had we remarked been subjected to lease Settlements to exhibit the merits of that system on an extensive scale, and a fair opportunity of information respecting the good and evil it contained was all that could now be hoped from its continuance. Also by retaining the unleased villages under Ryotwar Aumani, the merits of the two systems would have a fair trial. Upon these considerations we recorded our consent to the Collector's proposal that these villages should remain under Ryotwar manager-

ment, indeed under the recent orders of the Honorable Court, we felt ourselves unable to authorize their being rented.

823. We confidently hoped that the attention paid by us and the Collector to the suggestions and orders of Government contained in their Minutes of council under date the 4th of February 1814 would be satisfactory to the Right Honorable the Governor in Council, and that the measure noticed by us as having resulted from it, had produced such an assimilation in the Decennial Settlement of South Arcot to the views once entertained by the Honorable Court of Directors and the principles and policy approved and prescribed by the Government, as would with one exception have ensured their confirmation of its perpetuity, had the permanent system not been altogether rejected. The exception alluded to, we were aware, was an important one, viz., the reservation of waste land. But we passed over the discussion of this point, knowing that it did not become us to call in question the reasoning of Government, more especially as the Court of Directors had expressed so decided an opinion in favor of this measure in their last Revenue Despatch. Added however that we continued to be of opinion that the expectation of an increased revenue from an increased occupation of waste land under Ryotwar would prove illusory. But we resolved to wait patiently for the decision of the question until a recurrence to the Ryotwar system, in all practicable cases, should solve it. As no direct orders were communicated upon the subject of waste land, and as the evil, if any, produced by including waste land in the lease, would be of very short duration, we rested satisfied that on a proposal not to disturb the existing engagements with the Renters by a fresh partition of the lands which were made over to them, would be approved by the Right Honorable the Governor in Council.

824. After having delineated the progress and state of the decennial lease in South Arcot, and made such observations upon the reports of the Collector as they appeared to call for, we should gladly have proceeded to the far more important and interesting consideration of the actual effects of this lease upon the prosperity and happiness of the District and its inhabitants. But we found with concern that Mr. Hyde in his Annual Reports said little or nothing upon the subject. We had before us indeed Mr. Hyde's answer to the queries which we transmitted to him under date the 30th August 1813, but the information contained in these extended no further than to the end of Fusly 1222. We deemed it proper however to record the substance of that letter for the information of the Right Honorable the Governor in Council.

825. It appeared that to the best of the Collector's enquiry and information no difficulty had been experienced in realizing the revenues in Fusly 1222. That the price of grain had been favorable, that the public demand did not bear hard upon the Renters or Cultivators, that the Renters of two-thirds of the villages reaped considerable advantage from increase of cultivation and the demand for produce, that scarcely any distraint of property took place by the Officers of Government. That in villages held by joint Renters, where losses had occurred, the conditions of joint and individual responsibility had been fulfilled and the loss made good by the Renters without laying a contribution upon the Ryots. That in all the Districts visited by the Collector, the Survey Teerwa had been lowered by the Renters, chiefly in punjah lands, but in some degree in nunjah also. That they had been in some instances compelled to this by the threats of the Ryots to abandon their cultivation. That an increase of cultivation had generally taken place, that an actual division of crops had in very few instances been resorted to.

826. It appeared also that the Collector had been informed that the Renters had to a small extent exercised their power of distraint upon their Ryots, that 6 renters and 5 securities had been confined in the Zillah Jail for arrears of Fusly 1222.

827. In this account we observed with great satisfaction the decided predominance of favorable symptoms. Yet there appeared room for many reflections upon it. We confined ourselves however to one that seemed too obvious to be omitted. The Renters we remarked had been very generally *obliged* to lower the Survey Teerwa, or their Ryots would have deserted them, and they must inevitably have been ruined. They compensated themselves however, for this loss by inducing the Ryots to extend their cultivation; in other words, by prevailing on them to take waste land into cultivation. If the waste had been reserved, what we asked would have been the situation both of the Ryots and the Renters? There would have been no reduction of the Teerwas in favor of the Ryots; and as they would have made no alteration in their demands on the Renters, the latter must have been ruined; either by the emigration of the Ryots or by the impossibility of paying a revenue calculated upon what was in effect little different from that very rate of payment upon *all* the lands they hold, than which they were *compelled* to exact less from their Ryots. We begged leave with great deference to submit this remark to the serious consideration of the Government and the Honorable Court of Directors.

828. By the only return of revenue defaulters confined which we had received from Mr. Hyde since that enclosed in his answers above noticed, we found that on the 30th of June 1814 there were but two Renters in confinement. Our recommendation before noticed we observed would liberate one of these—the Renters of Manar Maumbaukum; and we required the Collector's particular attention to the case of Ramalinga Reddy, Renter of Avishapaukum, in his promised report upon outstanding balances. We also admonished him to correct in future the irregularity he had been guilty of in not transmitting returns of defaulters in confinement quarterly, and desired that even if there were none, the statement might nevertheless be transmitted, *blank* for our information.

829. With reference to the want above noticed, of information respecting the state of the District and the effect hitherto operated by the lease, we required the Collector to submit annually with his Jummabundy the same sort of information with regard to the expired Fusly as was called for in the queries transmitted to him under date the 30th August 1813. It was not intended that the same question should be answered; what we required we explained to be such general or particular information respecting the state of the District and the comfort and prosperity of the inhabitants (these words being understood in a large sense) as the Collector's observations, and enquiries might put him in possession of. The Revenue Officers we remarked should not consider themselves as mere layers on and collectors of imposts. The times and circumstances were changed under which such functions were their principal duty. This we observed was still no doubt their duty, but Collectors we remarked must consider themselves the Officers upon whom in an especial degree the prosperity of the country and the happiness of its inhabitants depends. They are the grand discoverers and reporters of almost all the information upon which the weightiest internal measures of Government are founded. The opportunities of the Judicial and Commercial Officers are confined and trifling, in comparison with

Note.—So that the extension of cultivation and the occupation of waste must as observed by the Board, result from a reduced assessment, such reduced assessment increasing the cultivating means of the Ryot.

selves however to one that seemed too obvious to be omitted. The Renters we remarked had been very generally *obliged* to lower the Survey Teerwa, or their Ryots would have deserted them, and they must inevitably have been ruined. They compensated themselves however, for this loss by inducing the Ryots to extend their cultivation;

those which Collectors can avail themselves of to acquire statistical and moral knowledge of the country, and we thought it important that none of these should be lost or the knowledge which they furnished concealed. These remarks we recommended to the particular consideration of the Collector.

830. We found that the sum actually disbursed for repairing tanks, water-courses, &c., in this District, including Pondicherry, was

	Pags.	F.	C.
In Fusly 1221	8,221	10	30
Fusly 1222	6,907	34	33
Fusly 1223	6,935	25	73

831. The actual expenditure in Fusly 1224 had not been reported by Mr. Hyde, the estimate sanctioned was Pagodas 19,911-5-41.

832. It appeared that notwithstanding the repairs of former years, the Superintendent of Tank Repairs who inspected this District in Fusly 1224, reported unfavorably on the state of the tanks throughout it. So much so, that it seemed the greater part of this sum was requisite to secure the present revenue, without hope of improving it. The only Talooks in which an increase of revenue was looked for were Vardavoor and Mannargoody. From a statement prepared by the Collector it appeared that the sum destined for Tank Repairs in these two Talooks was Pagodas 7,321-34-34, while the increase of revenue hoped for, if the season was favorable amounted to Pagodas 6,939-41-19. The remaining portion of the estimate from which no increase of revenue was expected was Pagodas 12,579-16-9. A portion of this estimate as well as of the actual disbursements in the preceding Fuslies, was applied to rented villages; and it appeared by Mr. Hyde's "Memorandums of Tank Repairs" that small amounts had from time to time been recovered. We desired him to state under what conditions they were advanced and had been recovered, as well as what portion of the increase of revenue expected from the outlay in repairs in Fusly 1224 in Vardavoor and Mannargoody, arose in Aumani and what in rented villages.

See the replies of Messrs. Ross, Chaplin, Fraser, and Hyde to the Decennial queries. From Mr. Ross, 19th, in Cons., 23th October 1813. Do. Mr. Chaplin, 26th Sept., in Cons., 8th October do. Do. Mr. Fraser, 27th Decr., in Cons., 23th March 1814. Do. Mr. Hyde, 4th, in Cons., 10th June 1814.

833. Upon reverting to the conditions under which we had authorized Collectors to make advances for repairs of tanks and rented villages, which were either an increase of rent, or the repayment of the amount advanced within a moderate time and with interest at 10 per cent., we found from the reports of the Collectors in all the Districts decennially settled, (unless that from Nellore were considered an exception) that this system was not approved by the Renters or available to the purposes intended.

834. In South Arcot however we observed the question of conditional or unconditional advances, rested on narrower grounds than those of general policy. For there was a clause in the puttahs given to the Renters by Mr. Ravenshaw, and which we believed had remained in them, expressly providing that in villages, in which there were more than 50 cawnies of nunjah land in cultivation, the tanks should be repaired at the expense of the Circar.

835. This clause we were aware might not be considered as absolutely obligatory, because the puttahs had not been confirmed by the Government. But, adverting to the liberal policy respecting remissions in the early years of the Settlement, which the Government had declared

their willingness to adopt, and which though the permanency of the Settlement had been annulled, must still regulate its conduct while the lease continued. Considering too the grounds of that policy which were the actual circumstances of the Renters, who, at the time of their becoming such, were not wealthy men, and could only become so by the permanency of the Settlement, and improved agriculture under it, and considering the great and inevitable loss of revenue which must occur, if, at the expiration of the decennial lease, the sources of irrigation should be found impaired or useless; a contingency far from improbable, under the authorized rules for repair of tanks. Upon these considerations, we did not hesitate to recommend to the adoption of Government the provision in the puttah. It seemed indeed from Statement No. 5 in his letter dated 25th September 1814 that Mr. Hyde would extend its application to villages containing less, as well as more, than 50 cawnies of nunjah cultivated land; unless the holders of the rented villages so circumstanced were to return, the advances which were to be made. This we agreed to desire him to explain. Of the whole estimate, Pagodas 19,901-5-41 we found that Pagodas 7,988-23-43 was proposed to be expended upon such villages. That sum therefore, as expended upon repairs which the Renters were bound by their puttahs to make at their own charge, should we observed be recovered. The remainder, we determined to recommend should be considered an actual disbursement by the Circar.

836. There remained only to be noticed the extra revenue realized in the four Fuslies under consideration. The following statement of the amount of its several branches in each Fusly we deemed sufficient to afford all the information required on this head:—

Fuslies.	Farms and Licenses including Abkary.			Sayer.			Salt.			Total Extra Revenue.		
	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.	Pags.	F.	C.
1221	23,215	26	49	28,793	39	13	43,218	42	51	95,228	18	33
1222	25,509	25	18	40,115	42	16	57,048	27	71	1,22,674	5	25
1223	30,739	16	40	39,165	28	19	56,157	21	57	1,26,062	21	36
1224	27,141	0	48	40,390	3	43	55,727	9	9	1,29,258	13	20

837. Making the grand total of all the revenues in

Fusly 1221.			Fusly 1222.			Fusly 1223.			Fusly 1224.		
S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
5,16,815	3	29	6,26,667	32	32	6,75,162	24	32	6,93,270	17	6

an increasing series which we doubted not would be highly satisfactory to the Honorable Court of Directors.

838. We have the honor to subjoin the statement so often alluded to in our Proceedings here recited

LEASED.

B.

C.

Fuslies.		At Chittum from Fusly 1221.				On actual Cultivation for 1221 and at Chittum from 1222.				Salvary to 5th year.			
1	1221	Villages.	Amount.			Villages.	Amount in 1221.			Villages.	Amount in 1221.		
			Pags.	F.	C.		Pags.	F.	C.		Pags.	F.	C.
		611	76,966	26	454	1,356	1,58,360	36	4	9	832	2	64
		At Chittum in 1222 and sequel.				On actual Cultivation for 1222 and Chittum from 1223.				Salvary for 4 years.			
2	1222	Villages.	Amount.			Villages.	Amount in 1222.			Villages.	Amount in 1222.		
			Pags.	F.	C.		Pags.	F.	C.		Pags.	F.	C.
		1,110	3,19,623	29	39	453	73,097	22	69	18	1,300	12	64
		At Chittum in 1223 and sequel.				At actual Cultivation for 1223 and on Chittum from 1224.				Salvary for 5 years.			
3	1223	Villages.	Amount.			Villages.	Amount in 1223.			Villages.	Amount in 1223.		
			Pags.	F.	C.		Pags.	F.	C.		Pags.	F.	C.
		2,627	4,51,827	14	38	150	36,731	27	52	87	14,367	36	3
		At Chittum in 1224.				On actual Cultivation for 1224 and at Chittum from 1225.				Salvary for 4 years.			
1	1224	Villages.	Amount.			Villages.	Amount in 1224.			Villages.	Amount in 1224.		
			Pags.	F.	C.		Pags.	F.	C.		Pags.	F.	C.
		2,779	5,00,112	13	63	5	717	20	48	85	17,822	10	1

NOTE.—“Chittum” means the full assessment determined by the average of 10 years, applied according to the rule “Salvary” (the same as “Ruased”) means a gradual increase of assessment for a certain number of year

our opinion that a pension of 20 Pagodas per mensem, or of Star Pagodas 240 per annum, would perhaps be sufficient provision for the family.

848. In reply we were acquainted by a letter from Mr. Secretary Hill under date the 4th August, that agreeably to our recommendation, the Right Honorable the Governor in Council was pleased to grant a monthly pension of twenty Pagodas to the abovementioned Mohadeen Ruzza Khan, and desired that it may be paid by the Collector of the Northern Division of Arcot.

To Mr. Greeme, 9th, in Dy.
Cons., 12th October 1815.

849. Instructions to this effect were duly issued to the Collector.

850. Under date the 21st April 1815 we received a communication from the Chief Secretary, transmitting for our consideration and report copy of a letter from the Paymaster of Carnatic Stipends under date the 12th instant on the subject of a petition from the widow of the elder brother of the late Hukeem Ahmud Oollah Khan.

From the Chief Secretary,
in Cons., 27th April 1815.

851. In reply to which, under date the 4th of May last, we stated that the whole of the correspondence and all the information we possessed on the subject of the Jaghire of Collenellore being already before Government, we were not able to give the subject any further consideration, the result of which, could throw any new light on it. We did not recommend the renewal of the grant in favor of the son of Hingah, nor was the representation of Hingah made through us as the Paymaster of Carnatic Stipends appeared to suppose, we were not a party to the renewal of the grant, and having in the whole transaction been the instrument of merely executing the orders of Government, we stated that we could only assist a re-consideration of the case by abstracting the correspondence before submitted.

To the Chief Secretary, in
Cons., 4th May 1815.

852. It was stated in the communication from the Paymaster of Carnatic Stipends referred to in the Chief Secretary's letter that on the death of the late Hukeem Ahmud Oollah Khan, "his servant Hingah represented through the Board of Revenue that the deceased Hukeem had adopted his son Gholam Hoossen in whose favor he in consequence obtained a renewal of the grant of the Jaghire" in the Southern Division of Arcot. The true circumstances of the case as appeared in the correspondence, we represented to be as follows.

853. The Jaghire of Collenellore was granted to Hakeem Ahmed Oollah Khan under orders from Government, dated the 4th June 1802.

854. In the 8th para. of the Board's letter to Government under date the 6th January 1803, they reported the death of Hukeem Ahmud Oollah Khan, Jaghiredar of Collenellore, and without stating any opinion or giving any recommendation requested to be informed whether the villages composing this Jaghire should not be incorporated with the Circar lands. The authority of Government for the resumption of the Jaghire, if it should prove on investigation to have been held as a life-grant, was communicated in Mr. Secretary Hodgson's letter dated the 22nd of the same month.

In Dy. Cons., 10th January
1803.

From Mr. Secretary Hodg-
son, in Cons., 11th February
1803.

855. We were subsequently informed in the 20th para. of Mr. Secretary Greenway's letter under date the 2nd April 1803 that the Governor in Council had received a petition from Gholam Hoossen, adopted son of the late Hukeem Ahmud Oollah Khan, copy of which was enclosed, and that His Lordship had been pleased "on a review of those circumstances which first induced him to

From Mr. Secretary Green-
way, in Cons., 21st April 1803.

"consider Hukeem Ahmud Oollah Khan's claim entitled to a favorable decision and of those set forth in the petition, to extend the indulgence of Government in the continuation of this Jaghire to Gholam Hoossen." This resolution of Government we remarked was accordingly notified

To Mr. George Garrow, Collector of the Southern Division of Arcot, in Dy. Cons., 5th May 1803.

in a letter dated the 2nd of May to the Collector in the Southern Division of Arcot, who was directed in pursuance of the instructions contained in the 21st para. of Mr. Secretary Greenway's letter to place Gholam Hoossen in possession of the Jaghire. The Collector we observed was afterwards instructed according to the orders from Government, communicated in Mr. Secretary Greenway's letter of the 16th July to pay the amount of the collections made during the time when the Jaghire was under sequestration to Gholam Hoossen.

From Mr. Secretary Greenway, in Cons., 23th July 1803.

856. With regard to the necessity imposed upon the present incumbent Gholam Hoossen of fixing a maintenance for the support of the late Jaghiredar's family, we referred to letter addressed by our Secretary to the Chief Secretary to Government under date the 3rd of May 1813, expressing it to be our conviction that in renewing the grant of the Jaghire it was the intention of Government to provide for such parts of the late Hukeem's family as depended upon him for support as the application for the continuance of the Jaghire was grounded expressly on the distress to which the family and dependents of the late Hukeem would be otherwise reduced. At the same time we observed that as no stipulation in favor of the family was inserted in the grant, we did not know how Gholam Hoossen could be compelled, otherwise than by legal process, to allow to the family of the late Hukeem any participation in the revenue arising from the Jaghire.

857. We referred however to the decree of the Supreme Court alluded to in the correspondence by which it appeared that the grant was obtained under a false pretence, and observed that if the Government should consider the declaration of the sentiments of the Supreme Court on this point to be sufficient to invalidate the instrument under which the Jaghire was held, it would remain for the Right Honorable the Governor in Council to judge of the expediency of directing the Jaghire to be resumed, and of fixing (if he should see fit) a reasonable allowance for the support of the surviving relations of Hukeem Ahmud Oollah Khan. But that it should be remembered that the renewal of the grant was entirely a matter of favor, and that none of the disputant parties could pretend to any right therein, after the decease of the original incumbent.

858. To this communication we received no reply.

859. Under date the 3rd February last, we received a letter from the Secretary to Government in the Revenue Department referring for our report a letter from the Judge and Magistrate in the Zillah of Virdachellum respecting a claim to remission of duties for a limited term preferred on behalf of the inhabitants of that town, and stating that it was desirable that the people should have no cause to impute bad faith to any public officer, and at the same time that no exemption from duty liable to much abuse should be granted.

From Mr. Secretary Hill, in Cons., 13th February 1815.

860. On the 1st of June we replied to the abovementioned letter and stated that the late Judge, Mr Cockburn, gave notice in an advertisement, translate of which accompanied the above letter, that it would be "recommended to Government to excuse all taxes on houses or professions and likewise all customs for the first three years after the houses were finished," as an encouragement for persons to build and settle at Virdachellum.

To the Chief Secretary, in Cons., 1st June 1815.

861. That on the 5th of September the present Judge, Mr. Gowan, addressed the Collector of the District, in compliance with the orders of Government, to ascertain his sentiments regarding the probable loss which would be occasioned from remitting the duties for three years and the disadvantage which might arise "from granting the immunity proposed," as Government wished to be informed whether the loss of duty would be the only inconvenience which would result from granting the above exemption.

862. That the Collector proposed in his reply, that the tax on such number of houses and bazaars as were registered in the accounts of Fasly 1224 should be excused for a period of five years, but that the duty on all articles coming into the new Pettah should continue to be collected, as otherwise, "a door would be opened for corruption on the part of the Sayer servants and imposition on that of the merchants."

863. In this arrangement proposed by Mr Hyde, we declared our concurrence upon the consideration that an extension of the period for excusing the tax on houses and bazaars was greatly preferable to a remission of duty on articles of trade which must be ever liable to extensive abuse. We stated that we could not see how this arrangement could reasonably be made a subject of complaint by the inhabitants of Virdachellum, as the statement which accompanied Mr. Hyde's letter showed that the collections, on account of tax and duty, together for three years, would amount, according to the standard of 1224 Fasly, to little more than 460 Pagodas, whereas the collections on account of house and bazaar tax alone, for five years, would, according to the same standard, amount to more than 615 Pagodas, it did not appear, therefore, how the proposed plan could be said to disappoint the hopes which Mr. Cockburn's advertisement was calculated to excite.

864. Under the foregoing view of the circumstances of the case, we recommended, as an arrangement unobjectionable in itself and wholly in conformity with the spirit of Mr. Cockburn's assurance, that the duty on articles of trade should continue to be collected, but that the tax on houses and bazaars should be remitted for five or (should the Government be desirous of allowing the settlers further indulgence in the repayment of the money which has been advanced to them) for a period of six years. We also proposed that the Judge at Virdachellum might at the same time be directed to explain to the inhabitants that the above arrangement had been adopted in lieu of an exemption from duty on articles of trade which, for obvious reasons, it was deemed inexpedient to grant.

865. To this communication we received Mr. Secretary Hill's reply dated the 16th June informing us that the Right Honorable the Governor in Council concurred in our opinion and adopted our recommendation on the above subject; and that the tax on houses and bazaars would accordingly be remitted for six years and the duties on articles of trade continue to be collected.

To Mr. Hyde, 26th, in Dy. Cons., 29th June 1815.

866. Orders to this effect were accordingly issued to the Collector.

TANJORE.

Vide last General Report, paras. 621 to 645.

From Mr. Secretary Hill, in Cons., 13th March 1815.

867. On the 6th February 1815, we laid before the Government extract from our Proceedings with regard to the prevailing Village Lease Settlement in Tanjore, and the orders of the Right Honorable the Governor in Council were communicated to us by the Secretary to Government in the Revenue Department under date the 24th of the same month.

868. It was remarked that in the last Fusly there had been an increase of Land Revenue the extent of 7,478 Pagodas, that the balance uncollected amounted to only 45,126 where 20,541 Pagodas would, it appeared in the opinion of the Collector, be realized without difficulty and that the remainder had been occasioned by a partial failure, the effects of which were aggravated by the general fertility of the District and the consequent cheapness of grain, and that at the end of the Fusly there was only one defaulter in confinement.

869. It was remarked further that although, when the disastrous Fusly 1216 was excluded from the comparison, the Land Revenue for the four years of the Village Lease Settlement had considerably fallen short of that collected in the preceding years, yet the collections had been made with a facility before unknown, by an authority on the part of the Revenue officers no longer absolute and oppressive, but abridged, defined, and restrained by law without scrutiny into the private affairs of the people without withdrawing them from their necessary occupation to enter into annual engagements, without the former scope for venality in the native servants and therefore with the assurance, that every abatement of revenue had gone to improve the condition of the people, and to satisfy the rapacity of their oppressors.

870. These beneficial and gratifying results of the Settlement in Tanjore it was thought pointed out the propriety of prolonging it during the remainder of the proposed term of ten years.

871. With reference to the letter from the Chief Secretary to Government under date the 2nd May last, referring for our consideration and report, copy of letter from the Resident in Tanjore, containing a request in the name of the Rajah and in behalf of His Highness's brother-in-law and Minister, Rammagee Gorgeedra Ghantigah to have some land in the village of Rajendra Sholagenaloro given in exchange for some which he possesses in the village of Puncantangoody.

872. We had the honor of submitting on the 26th of the following for the information of Government a letter noted in the margin from the Collector Mr. Hepburn, in which he stated that that no impediment was offered by the present occupants of the land intended to be transferred to this charity, to a compliance with His Highness's desire.

873. We observed that by the Statement A enclosed in Mr. Hepburn's letter, the Right Honorable the Governor in Council would perceive the amount of assessment on the rented lands in Rajendra Shalagenaloor, as averaged from the accounts in the Catcherry was less by Star Pagodas 5-35-0 than that which appeared in the statement annexed to the letter from the Resident in Tanjore, so that, the same quantity of rented land being given in exchange, this difference would be gained by Government, and also that the Unmabundy amount of the 10 valies of land to be given as Shotrium in the abovementioned village exceeded by Star Pagodas 14-43-60, the same amount of the 10 valies held as Shotrium in Pantangoody, which difference would be a loss to Government. So that, upon the whole, Government would lose an annual revenue of Star Pagodas 9-3-60 by the transfer.

874. We observed further that we had no doubt, that, in the circumstances under which this exchange was solicited, Government would not deem so trifling a loss worthy of any consideration, especially as independent of the persons by whom and on whose behalf the request was made, Mr. Hepburn stated that the charitable institution for the support of which the land was destined, was not only a benefit, but a great ornament (from the beauty and extent of the building) to one of the richest, the most frequented and most improved tracts in the whole country, and therefore well deserving of any mark of favor which the Government might think fit to bestow upon it.

875. Under date the 20th of July ensuing, the Right Honorable the Governor in Council was pleased to direct that authority might be given for the exchange of land solicited by the Rajah of Tanjore, on behalf of His Highness's Minister Ramogee Serjerow Ghantegah.

From the Chief Secretary, in Cons., 27th July 1815.

To the Chief Secretary, in Cons., 15th June 1815.

Petition from Kistnama Naick, M. B., in Cons., 22nd June 1801.

To Mr. C. Harris, 23rd, in Dy. Cons., 23th June 1801.

From Mr. C. Harris, 18th, in Cons., 23rd July 1801.

To Mr. C. Harris, 15th, in Dy. Cons., 17th August 1801.

Petition from the children of the late Kistnama Naick, in Cons., 4th October 1810.

To Mr. Wallace, 6th, in Dy. Cons., 8th October 1810.

From Mr. Cotton, 1st, in Cons., 8th July 1811.

To Mr. Cotton, 3rd, in Dy. Cons., 7th October 1811.

Petition from the sons of the late Kistnama Naick, in Cons., 7th July 1814.

To Mr. Hepburn, 7th, in Cons., 7th July 1814.

From Mr. Hepburn, 14th, in Cons., 24th April 1815.

876. We took occasion on the 15th June last to transmit for the information of Government the correspondence noted in the margin relative to a petition received from the sons of the late Kistnama Naick, for the renewal to them of the grant of certain lands given by Government to their father on favorable tenure.

877. We stated that Kistnama Naick, an old native officer, who had performed long and honorable service to the Company, received in 1811, from Government, with the consent of the Meerassidars, a grant of certain waste lands in Tanjore, for his life as an indemnification for his dismissal from the situation of Commandant of Sibbendies in Tanjore and on certain conditions expressed in the Sunnud; that this land he held till his death in 1810 having continued in the due performance of all the conditions; that he left behind him, at his decease, a petition to the Board of Revenue stating that he had expended large sums in bringing this land into cultivation, and incurred on the same account a debt of Pagodas 1,000, and praying the continuance of the grant to his family, which were numerous and unprovided for. This document, we remarked, his sons forwarded to us accompanied by a petition from themselves to the same effect.

878. We observed that having taken into consideration the circumstances of the case, we acquainted the Collector of Tanjore, that we would recommend to the Governor in Council, that in consideration of the character and services of the deceased, and his large expenditure of money on the lands, the fruits of which he did not live to enjoy, the grant should be renewed for the life of his eldest son.

879. In consequence however of certain objections to the measure said to have been raised by the Meerassidars, we stated that we delayed to forward this recommendation to Government until their existence and validity had been investigated, and remarked that on this point, owing to various causes, we had not received satisfaction until the receipt of Mr. Hepburn's letter, under date the 14th April preceding, that in the meantime, the petitioners had enjoyed the land by our orders under an implied continuation of the grant issued to their father.

880. We observed that it appeared by Mr. Hepburn's letter, that objections were made on the part of one individual only, himself not one of the Meerassidars, whose consent was obtained for the former grant, but a person who had acquired that right by purchase of lands put up to public sale for the discharge of arrears of revenue; that his opposition was not to the lands in

question being confirmed to the petitioners but to the grantees reducing to a state of cultivation that part of them yet remaining waste by the labor of their own Poracoodies—he asserting his right, as Meerassidar, to employ his Poracoodies in the cultivation of these lands with a view to converting to his own profit the difference between the 60 per cent. of the gross produce allowed by the petitioners to their Poracoodies who cultivate the waste land, and the 29½ per cent. usually then allowed to Poracoodies laboring in land already brought into cultivation, which latter proportion only, it appeared, he would give up to his Poracoodies cultivating the waste.

881. We remarked that we did not deem it necessary to dwell any longer on this dispute, both as Mr. Hepburn stated that the parties seemed willing to settle it amicably, and also as though the Meerassidar should establish and exercise his right, we did not perceive that it would prevent the petitioners from benefiting to a considerable degree by the liberality of Government.

882. We therefore upon the considerations formerly stated, begged to recommend that the Right Honorable the Governor in Council would be pleased to authorize the Collector in Tanjore to issue to Teyaharajah Nayakan's eldest son of the late Kistnamah Naick deceased, and his brother, a Sunnud granting to them all the lands held by their late father, to be enjoyed by them during the period of Teyaharajah Nayakan's life, on condition of their paying to Government 25 per cent. of the Circar share of the produce, and on such other conditions as we declared in the Sunnud issued to Kistnamah Naick by the Collector.

883. The orders of Government on this subject were made known to us by Mr. Hill's letter of the 30th June last by which we were informed that the Right Honorable the Governor in Council had been pleased to authorize the Collector of Tanjore to renew the grant of certain lands in that province held by the late Kistnamah Naick, formerly Commandant of Sibbendies, in favor of his two sons. The grant is to continue in force during the life of the elder of them and to be subject to the same conditions as the grant in favor of the father.

To the Chief Secretary to Government, in Cons., 17th August 1815.
From Mr. Hepburn, 22nd, in Cons., 30th March 1815.
To Lieut.-Colonel Caldwell, 30th March do.
From do. do. 11th, in Cons., 17th April 1815.
To Mr. Hepburn, 17th, in Cons., 17th April 1815.
To Mr. Lushington, 17th do, 17th April do.
From Mr. Hepburn, 3rd, in Cons., 17th do do.
To Lieut.-Colonel Caldwell, 17th, in Cons., 17th April do.
From do 29th May, in Cons., 1st June 1815.
From Mr. Hepburn, 19th June, in Cons., 26th do do.
To do. 26th, in Cons., 26th June do.
To Lieut.-Colonel Caldwell, 26th, in Cons., 26th June do.
From do. 19th, in Cons., 17th July do.

885. The total amount of the estimated expenses of all the works proposed in these two reports was, we remarked, Star Pagodas 22,508-28-50, and we stated that after a careful

inspection of the plans and estimates furnished we considered the latter to have been formed on as moderate and economical a scale as the nature and extent of the proposed works admitted; and that with respect to the works themselves, it was obvious that the advantages expected from their execution were in no one instance of a speculative nature; but in all the cases of certain result; and of a magnitude fully commensurate to the proposed expenditure. It would be seen, we observed, that the Inspector of Tank Estimates concurred in opinion in every instance with the Collector and ourselves as to the necessity or expediency of them.

886. We stated further that with such information of our opinion, we begged to recommend that the Right Honorable the Governor in Council might be pleased to sanction the disbursement of the abovementioned sum for the execution of the proposed work.

887. We explained that it had been deemed necessary, in consideration of the advanced state of the season, to enter upon the execution of some of the works, for the strengthening of dykes, repair of tanks, &c., and that we had in consequence conveyed authority to the Collector to bring together materials for the required works in masonry.

888. With reference to the address abovementioned, we were ordered under date the 1st September last, that the Governor in Council, relying upon the result of our investigations into the practicability and probable effect of the intended works for the security and improvement of irrigation in the province of Tanjore, sanctioned their execution at the estimated expense of Pagodas twenty-two thousand five hundred and eight, Fanams twenty-eight and Cash fifty (22,508-28-50) and trusted that the greatest economy and discretion would be practised in the disbursement of so considerable a sum.

TRICHINOPOLY.

889. We had the honor to address the Right Honorable the Governor in Council on the 20th February 1815 in reply to a letter from the Chief Secretary of the 11th November preceding referring to us an application from certain descendants of a former Jaghiredar in the Carnatic and desiring our opinion "in regard to the persons to whom the pension in question should be paid and the proportions in which it should be distributed."

890. We stated that the original grantee of the Jaghire was Syed Macdoomally; that the incumbents at the time of the resumption of the Carnatic Jaghires were his sons; that to those sons, on the resumption of the Jaghire in 1802, the Government were pleased to grant a pension of 200 Pagodas a month *during their natural lives*. That the sons of Syed Macdoom were four—one of his first wife and three by his second, that the sons are all dead; that all right therefore to the pension on the terms of the original grant thereof has ceased. That it had however been continued without authority as it should seem, to Macdoomally Khan, son of the 3rd son of the original Jaghiredar, by his second wife. We also stated that there were five other persons bearing the same relation to the original Jaghiredar (i. e., grandsons by the 2nd wife) as the person who now receives the pension, and that one of these five persons had two daughters; but that no complaint was preferred by any member of the branch of the family.

891. We explained that the present petitioners were the descendants of Ibrahim Ally, the son of the Jaghiredar by the 1st wife, which son was of course one of the original grantees of the pension; that one of the petitioners was the widow (of the age of 18) of a grandson of that pensioner; that another was the son (of the age of 10) by a Nicka marriage of the same grandson of the pensioner; that the other two petitioners were children (of the age of 11 and 8) of a grand-

daughter of the pensioner, and that both the grandson and grand-daughter whose representative now claimed a separate share of the pension were descended in the female line from the pension Ibrahim Ally.

892. We observed that we had on many former occasions pointed out the impolicy of perpetuating pensions, and that in our opinion should a continuation of any portions of the present lapsed pensions be granted, it must be considered an act of great bounty and liberality on the part of Government. We added that whatever sum was granted should be paid to the grandsons of the original Jaghiredar, in equal shares, directing the Collector, if it should be thought necessary, to see that a proper allowance be made out of that sum to the petitioners.

893. In reply to this letter we were informed by the Chief Secretary to Government under date the 1st April last that the Right Honourable the Governor in Council had been pleased to continue the pension of two hundred Pagodas monthly originally granted to the two sons of the Jaghireda Mukdoomally Khan, but directed that it should be distributed in equal shares among all his grandsons, deducting however from the amount a suitable provision for the other members of the family who signed the petition referred to us in Mr. Strachey's letter of the 11th of November preceding.

894. We were at the same time instructed to report the ultimate arrangement under these instructions, and it was remarked that it would be satisfactory to the Governor in Council to have before him the original petition presented by Syed Mukdoomally to the Board of Revenue and endorsed by Mr. Falconar on the 21st January 1803.

895. Copy of the foregoing correspondence with Government was transmitted by us on the 29th May last for the information and guidance of the Collector in Trichinopoly.

896. We remarked to him that in the petition from the descendants of Mukdoomally referred for our opinion by the Government, it was represented that a pension of two hundred (200) Pagodas per mensem had been granted by the Company to the heirs of Syed Mukdoomally Khan, in lieu of the Jaghire, and that the amount of the pension had been accordingly distributed among the different members of the family till within the last five years, during which period the present Syed Mukdoomally Khan was represented to have drawn "the said allowance on his own receipt from the Collector at Trichinopoly and to have applied it to his own individual use."

897. We stated that we had observed in our reply to Government dated the 20th February on the subject of the above petition, that the pension of 200 Pagodas a month was granted by Government to the four sons of Syed Mukdoomally "during the natural lives" on the resumption of their Jaghire in 1802; that, as these sons were all dead, all right to the pension on the terms of the original grant had consequently ceased, that it had however, been continued, without authority as it should seem to Mukdoomally Khan, son of the third son of the original Jaghiredar by his 2nd wife, that no complaint had been preferred by the other members of this branch of the family, and that the present petitioners were the representatives of the grandson and grand-daughter of Ibrahim Ally, the son of the Jaghiredar by his first wife.

898. Further, that we then submitted it as our opinion that, whatever sum might be allowed by Government as pension to the family, should be paid to the grandsons of the original

Jaghiredar, in equal shares, and that a proper allowance should be made, out of that sum, to the petitioners.

899. We remarked that the Collector would perceive from the letter from Government under date the 1st of April, that the Right Honourable the Governor in Council had been pleased to continue the pension of two hundred (200) Pagodas monthly, directing that it should be distributed, in equal shares, among all the grandsons of the Jaghiredar Mukdoomally Khan, subject, however to a deduction for a suitable provision on account of the other members of the family who signed the abovementioned petition.

900. In directing the Collector to adjust the payment of the pension according to the foregoing instructions of Government, we called your attention to the table showing the different members of the Jaghiredar's family which was furnished by his predecessor to the Paymaster of Carnatic Stipends on the 26th September last. From this table we remarked that it appeared that, among the descendants of the Jaghiredar by his 2nd wife, there were two great grand-daughters, named Ansha Sahib and Kateeja Sahib, who had lost their father and who were not parties to the petitions which had been presented to Government.

901. We desired the Collector to ascertain how these two persons had been hitherto supported, and should the present arrangement interfere with the maintenance which they might have before enjoyed, we authorized him to include them among the members of the family who were to have a suitable provision out of the amount of the pension; as although their case had not been particularly adverted to, it was apparent, from the tenor of the letter from Government, that it could not be intended to debar them from a participation in the indulgence which had been extended to the family of a Jaghiredar, Mukdoomally Khan.

902. We concluded by stating that on the death of any of the persons to whom he was authorized by our letter to grant a portion of the pension of 200 Pagodas per mensem, his or her share would of course lapse to the Government.

To the Chief Secretary, in Cons., 15th June 1815.
To Mr. Travers, 2nd, in Cons., 2nd February 1815.
From Mr. Travers, 14th, in Cons., 20th March 1815.

903. On the 15th June last we forwarded for the information of Government the correspondence noted in the margin relative to an address lately presented to us by Hissam Ool Mulk.

904. We observed that this person stated in his address that during the lifetime of his mother, the late Nawab Begum, wife of His Highness the Nabob Wallajah, the village * of Ellapore was presented to her by the Rajah Tondiman, as an acknowledgment for service rendered to him by that lady. That shortly after her death, it was conferred by Wallajah on Abee-ul Neesa Begum, the petitioner's wife, and that it continued at his disposal until one year after the period of the Company taking possession of the country: that after that period the Collector of Trichinopoly resumed it, leaving in his hands the Cumbatum † lands only; and that even these were sequestered about 2 years ago by the late Collector Mr. Travers. That he stated that this Mahanum was never included in the Circar lands of Trichinopoly, in the time of the Nabob of the Carnatic—declared his own distressed and involved circumstances, and prayed that the produce of the said Mahanum might be granted to him.

905. We stated that in transmitting the address to the Collector we had desired him to report the circumstances under which the village of Ellapore had been resumed, to endeavour to

* NOTE.—Mention in the original. NOTE.—The Sunnud said to have been granted by the Nabob Oudut-ool Oorah was signed and issued by Hossain-ool Mulk.

† NOTE.—Cumbatum or Cumbatum lands are lands ploughed and tilled by the occupier. These lands were tilled by the Begum's servants and not by the village inhabitants.

procure copy of the original grant under which it had been held, and to ascertain whether the assertion was correct that it never formed part of the Circar of Trichinopoly under the Nabobs of the Carnatic.

903. We observed that Mr. Travers in his reply, dated the 14th of March last, explained that the *Mahanam* of Ellapore (to which the address of Hussain-ool Mulk applies) consists of 14 villages and 62 hamlets, the collections from which appear to have amounted to Star Pagodas 6,692-9-3 per annum, on an average of 13 years. That it appeared that the resumption took place in consequence of an order from us under date the 10th July 1802 communicating to Mr. Wallace the determination of Government that all family Jaghires should be resumed. That the Collector further stated that he had in vain attempted to procure a copy of the original grant, but that the Vakeels of Hussein-ool-Mulk had on the present occasion produced three documents two of them purporting to be copies, one of a Perwanah, the other of an Inayetnamah from the Nabob Wallajah, granting the Mahanum in question to Hussein-ool-Mulk and his wife, and the 3rd. an original Inayetnamah from Omdut-ool Omrah to the same effect. We did not think it necessary to enter into any examination of the authenticity of these documents, as the oldest of them was dated some years after the period subsequent to which no grants by the Nabob were allowed by Government to be valid. It appeared also from the correspondence in 1802, that no grant or copy of one was produced to Mr. Wallace at that time.

907. Mr. Travers we remarked also stated that he could not discover from any accounts or information, that the collections from this Mahanum were ever separated and never formed part of the Sirkar of Trichinopoly.

908. It appeared we observed that an address in substance nearly the same as that lately presented by Hissan-ool-Mulk to us was in 1807 sent to Mr. Wallace, by the Abceeb-ul Neesa Begum, wife of Hissamool Mulk, upon which occasion the Governor in Council in answer to a reference upon the subject observed that he did "not consider it necessary to pass any immediate orders relative to the family of Hissan-ul-Mulk." At this time we proceeded, if we mistook not, Hussain-ool-Mulk persisted in declining to receive upon the required conditions, the allowance assigned for his support, but we had understood that he afterwards submitted, and that he had received not only the allowance but the arrears which had accumulated.

909. We added that adverting to the considerations under which the large pecuniary assignments paid from the Treasury were made to the respective members of the families of the Nabobs of Arcot, we considered the pretensions of Hussain-ool Mulk to the restoration of the Jaghire of Ellapoor to be wholly untenable. With respect however to the Cumbatum lands, that we conceived that the wife of Hissan-ool Mulk was entitled to the Cultivator's share of the produce, which if it had been resumed ought accordingly to be restored to her. That it would be for the Right Honorable the Governor in Council to determine whether she should be permitted to enjoy the Circar share and henceforth hold these lands rent-free, as she appeared to have done from the cession of the Carnatic until about 2 years ago; and we remarked that in consideration of the respectability of this lady, we were inclined to recommend that this indulgence should be shewn to her, and that in this event we thought that the collections made from the Cumbatum lands since their resumption might be repaid to her.

* See copy letter No. 5 enclosure in Mr. Traver's letter with Statement accompanying, in Cons., 20th March 1815.

910. We explained that the annual value of the Circar share of the Cumbatum lands appeared to have been about Star * Pagodas 126 on an average of 8 years and the extent about 205 Cawnies 45½ Guntas.

911. We observed further that if the Governor in Council should see fit to permit the proposed exemption during the life of the Begum, a Sunnud to that effect should be issued under the seal and signature of the Collector, specifying that the grant was resumable on her decease.

912. With reference to the subject of the above address we were informed by a letter from the Secretary to Government in the Revenue Department dated 30th June last, that the Right Honorable the Governor in Council concurred with us in thinking that the claim preferred by Hussain-ul-Mulk to a certain Jaghire in the District of Trichinopoly ought to be rejected, but authorized the Collector to grant his wife the Sunnud proposed by us for a small portion of that Jaghire.

913. At our meeting of the 17th August last, we took into consideration the petition of two persons praying to be put in possession of two villages, Seetamboor and Seergamboor, situated in the District of Trichinopoly.

914. We observed the petitioners claimed the villages abovementioned as being the descendants of Huzrat Sahib Peerzadah to whom they were originally granted, and submitted several documents in support of their pretensions.

915. We then went into an examination of the several papers put in by petitioners, as vouchers in their favor.

916. From document No. 1 it appeared that the village of Seetamboor, the first of those claimed by the petitioners, was granted by Maphooz Khan as Inam for the support of Huzrat Sahib Purzadah. The Purwanah under his signature bearing date the 1st of the month Jummoos Sane, in the year of Hijree 1159, corresponding with the year 1734 of our era.

917. It appeared from the 2nd document that this grant was subsequently confirmed by the Nabob Mahomed Ally Khan on the 22nd of the Mahomedan month Mohurram, in the Hijree year 1161 or A. D. 1736.

918. We observed that the second village, Surgumboor, was granted on a similar tenure to the same Huzrut Sahib, by the Nabob Uneveerooddeen Khan on the 11th of the month Mohurram A. H. 1164 or A. D. 1739, and that the 4th document, an order under the seal and signature of the Nabob Wallajah addressed to Omeer-ool-Omrah, and bearing date the 6th of the month Rubee-ool-Uwul in the Hijree year 1183, or A. D. 1773, alluded to the death of the original grantee Huzrut Sahib Razadah, and granted the villages in question conditionally to his dependents without specifying any name.

919. In the 5th document an Inayetnamah from the Nabob Wallajah to Hussin-ul-Moolk dated the 4th of the month Jumad-ois Sane, in the year of the Hijree 1207 or A. D. 1792, mention was made of two former orders on the subject and the villages were expressly granted as an Inam in perpetuity to Sabzhut-ollah Sahib, grandson and representative of the late Purzadah, his descendants and dependents. The duties to be performed at the tomb of the original incumbent were also noted in this order.

920. The 6th document was a Purwanah of the Nabob Hissain-ool-Moolk dated in the year following that in which the last mentioned Inayetnamah was written, viz., 28th of the month Rubee-ool-Moul A. H. 1208 or A. D. 1793, and seemed to us to be of no further importance than inasmuch as it contained copy of voucher No. 2 and stated the circumstance of the villages of

Seetamboor and Seergamboor being put into the possession of Hazrat Peer (Subghat Ollah) and his dependents.

921. The whole of these documents appeared to us to be genuine. We observed that the Collector Mr. Travers in his endorsement to the petition had expressed his doubts of the authenticity of two of them from the circumstances of the seal being attached to a separate paper. This however we believed was the universal practice; and as the usual Bya or signature as well as the attestations of different public officers were not wanting, there did not appear to us to be any sufficient reason for rejecting them.

922. It might however we thought be proper to submit these documents to the examination of the Persian Translator to Government.

923. The present applicants, we observed, were the second wife of Sobhut Oollah and the son of the great grandson of the original Inamdar. The only information we would collect from the papers before us relative to the sequestration of the villages was that they were resumed in consequence of a representation from the Tahsildar of the Laulgoody Talook that the heir had died. The name of the heir was not mentioned, but it was to be presumed that Sobhut Oollah, grandson of the original incumbent, was the person meant. However this might be we could not but regret that the Collector should not have made a special reference to us on learning the death of the person holding the villages, and have waited our orders previously to taking any measures for their resumption.

924. Upon a due consideration of all the circumstances of the case, we were led to form the opinion that, provided the documents prove to be as they to all appearance were authentic, the lineal descendants of the original grantee, Hazrat Sahib Peerzadah, was entitled to the villages.

925. As in this case it might be difficult for the Collector to obtain satisfactory evidence as to who was legal heir, it appeared desirable that the claimant should establish his right by a suit in the Zillah Court, which we remarked the Collector would defend on the part of Government, keeping the proceeds of the villages in deposit.

926. We agreed to transmit a copy of these Proceedings to Government, in the first instance, with the vouchers in a sealed packet requesting Government would be pleased to instruct the Persian Translator to report on their authenticity, with reference to their signatures and dates.

927. We accordingly submitted a copy of these Proceedings to the Government on the 31st August last, and the Right Honorable the Governor in Council was pleased under date the 13th October following to transmit to us copy of a letter from the Persian Translator to Government together with the documents which accompanied our Secretary's letter of the 31st of August, and to acquaint us that, as these documents prove to be authentic, the Governor in Council, agreeably to our recommendation, had resolved that the villages, Seetamboor and Seergamboor, in the District of Trichinopoly, should be restored to the lineal descendants of the original grantee, Hazrat Sahib Peerzadah, and that it should be left to be determined by the decision of the Courts of Justice who that lineal descendant was. We were at the same time instructed to direct the Collector to communicate this resolution to the parties by whom the villages were claimed, and, in the meantime, to keep the proceeds of the villages in deposit.

* 928. The Collector of Trichinopoly having been furnished with a copy of para. 144 of the letter from the Honorable Court of Directors under date the 24th April 1811.

* 929. We transmitted under date the 7th December 1815 for the information of the Right Honorable the Governor in Council and of the Honorable Court, extract of a letter dated 8th September 1814, received from Mr. Travers, explanatory of the cause of the decrease of Land Revenue in the Province of Trichinopoly for Fussy 1217, noted in the foregoing para. of the Honorable Court's letter.

To the Chief Secretary, in Dy. Cons., 11th December 1815.
In Cons., 15th September 1814.
Proceedings of the Board, in Cons., 21st December 1815.
From Mr. Travers, 17th June, in Cons., 1st July 1813.
From do, 7th, in Cons., 18th April 1814.
From do, 8th do, 15th September 1814.
From Mr. Lushington, 10th, in Cons., 23rd September 1815.

930. At our meeting of the 25th December last, we took into consideration the letters noted in the margin from the present Collector in Trichinopoly and his predecessor on the subject of the Settlement of that District.

931. The first of these letters was addressed to us at the period when the triennial lease in the Trichinopoly District was about to expire, upon which occasion the Collector considered it to be his duty to submit certain points connected with the introduction of the proposed Decennial Settlement, which he observed, it appeared to be the wish of Government, and of the Board of Revenue should be fixed with each village respectively upon a rent to be determined with reference to the collections of former years and suitable to the resources of the villages.

932. It appeared that the Collector did not expect to meet with much difficulty in carrying out wishes into effect, throughout the greatest part of the District, and that the measure of fixing a rent for a certain number of years, seemed to be approved of by the people in general, but particularly by the Mahajanums of the wet Districts, who had since the introduction of the triennial lease, in consequence of the high price of grain and other causes, began to recover from the misery and wretchedness they labored under during the years 1809-10, and 11.

933. The Collector however observed that he considered it necessary that a reduction should be made in the rents, as it was impossible, he said, that persons whose rent had been formed on a commutation price of 7, 8, and 9 Gold Fanams per cullum of paddy, could continue to pay for a certain number of years the same amount when the produce of their labor only yielded them 5, 6, and 7 Fanams per cullum, which were the prevailing rates in the market. As an additional argument in favor of the proposed reduction in the rents of the wet villages, the Collector remarked that in most of the villages of that description there were no waste lands, and that the Settlements had hitherto been formed on the average collections of eight years, embracing the revenues of years before the institution of the Courts of Adawlut when the Collector had power to enforce, and custom sanctioned the extension of cultivation by coercive measures.

934. We were well aware, we observed, that previously to the introduction of the Judicial system, the authority of the Collectors had been almost invariably exerted in the manner before described, but we were of opinion that the same end would be obtained even to a higher degree by a fixed rent, determined upon principles of moderation, which by engaging the self-interest of the Cultivators would afford the surest means for the exclusion of cultivation, and for the improvement of the country, and it had also more than once been observed by us that it might fairly be assumed that the revenue must have suffered rather than benefited by such forced

exertion on the part of the Cultivators, although a deterioration must at first of necessity result from the abandonment of all restraints of the nature referred to.

935. With reference to the remission proposed by the Collector he stated that he was not prepared to name the exact per-centage which might be necessary, and that it was his intention before entering into any engagements to ascertain the resources of each village, and not to allow the former rent to be decreased, until it was satisfactorily established that the rent hitherto paid was beyond the means of the village. The Collector further observed, that he was prevented from stating any fixed sum as the per-centage to be allowed, as he had some doubts with regard to the resources which ought to be rented.

936. Under these circumstances the Collector requested that he might be permitted to commence immediately upon the Settlement, and that he might for the present, be allowed to enter into engagements with the head inhabitants of the wet villages, upon such terms as might appear just and advantageous to Government and to themselves, stipulating in the Machilkas to be taken from them, that he was to possess the power to cancel the obligations entered into, should the rent upon being submitted to the Presidency, not meet with our approbation.

937. The Collector next proceeded to notice the different points upon which he was desirous of receiving our orders previously to entering into engagements with the Meerasidars of the wet Districts.

938. The first of these related to the exclusion of certain taxes from the Land rent. By the 35th para. of the Extract from the Minutes of Consultation of the Honorable the Governor in Council dated 31st December 1811, it was, he observed, provided that the Settlement should be formed exclusively of all personal or professional taxes, Licenses, House and Shop Taxes, and of every species of revenue independent of the immediate produce of the land, as well as exclusively of all Inams or alienated lands.

939. Under the head "Soornadayum" or ready money collections, which formed part of the rent of the villages in the wet Districts of Trichinopoly it appeared that a tax denominated "Manawaree" was included, which was a light assessment on pieces of ground on which houses had been built, but of which the greatest part was then planted with tops of Coconut trees. The rent of this land was stated to be extremely light, and consequently the profit derived from the produce of it was very great.

940. The Collector observed that if the amount of this tax was excluded from the rent, and the Government engaged not to levy during the lease, any assessment on these plots of ground or houses, he considered the remission which would arise from abolishing the present assessment, to be a sufficient reduction in the rent of such villages, as enjoyed considerable advantages from lands of that description. If however, this tax was to be excluded from the rent, and to be levied hereafter, under any other term, it would then, the Collector stated, be necessary to make a considerable reduction in the rent of the villages as the loss experienced on the nanjah lands, was partly covered by the profits arising from the produce of lands before described.

941. Upon this point we observed that if the Manawaree was paid by the Meerasidars and Cultivators, it should be included in the rent, but if paid by other residents not Cultivators, it would be proper to exclude it.

942. From a statement furnished by the Collector it appeared that the whole amount received in the four wet Talooks during Fusly 1218 on account of Soornadayum was Star Pagodas 6,481, which sum upon being excluded from the Land rent would be collected separately.

Enclosure A.

943. The Collector observed that the nanjah lands could not now be expected to yield what was formerly estimated by Mr. Wallace, and when the low price of grain which prevailed some years ago, and would probably again occur, was compared with the high commutation price, he thought that no considerable increase could be expected as the advantages derived from lands lightly assessed, was swallowed up, to make good the loss arising from those paying a heavy Teerwah. As an example of this the Collector instanced the village of Viganellore, which was one of the finest and most flourishing in the District, and in which from the statements furnished by the Collector it appeared that the loss on the wet lands was in Fusly 1218 Chs. 776—in Fusly 1219, Chs. 1,524, and that in Fusly 1220 it amounted to Chs. 1,618.

Noa. 1, 2, and 3.

944. These observations being applicable to the wet Districts only, the Collector went on to offer some remarks upon the high Districts of Torriore, Arrealore, Wodiarpolliam, and the Mahals of Cooroombalore, Uttalore, and Volcondapooram.

945. These Mahals were stated by the Collector to have fallen considerably back in improvement, and the decrease of revenue had been ascribed to the general highness of the Teerwahs, and to the return of a number of Ryots to their native villages in the Torriore District, on the restoration of tranquillity to that part of the country, in consequence of which, considerable quantities of lands which were usually cultivated by them were left waste. The Collector recommended that in the Mahal of Uttalore which had long been in a state of deterioration, some time should be allowed for several of the villages to recover previously to their being given in rent for any fixed period.

946. In the Mahal of Volcondapooram the Collector was of opinion that it would be necessary to rent some of the villages on terms below the average collections of former years, and he stated that no great increase could be expected in the Mahal of Cooroombalore, although it was in the best state of the three.

947. The Poligars of Torriore, Arrealore, and Woodiarpolliam were dispossessed of their Pollams during the Nabob's Government, and upon the country being assumed by the Company in the year 1802, it became a question for the consideration of Government whether or not they should be restored, and upon what terms to their Pollams. The Collector then in charge of the Province proposed that they should not be reinstated until the close of the ensuing Fusly in order that he might, in the meantime, ascertain the actual resources of their Pollams, and be enabled to fix an adequate Poishsuch to be paid in future, and in conformity to the recommendation of the Collector the following monthly allowance was granted to each of them—viz., 1,300 Rupees to the Torriore Poligar, 1,000 Rupees to the Woodiarpolliam Poligar and 800 Rupees to the Poligar of Arrealore. It was observed by Government upon this occasion, that the acts of sovereign authority which had been exercised by the late Nabob of the Carnatic in the frequent resumptions of the lands of these Poligars evinced that no claim could be supported on the part of the Poligars, either of long possession or prescriptive right, and that though the injustice of these acts of resumption might be admitted, yet as the right of exercising the power of resumption was not to be disputed, it followed, that the expectations which might have been formed by the Poligars of Trichinopoly must have been raised on the foundation of the lenity and moderation of the British Government.

From Mr. Wallace, in Cons.,
23rd June 1802.

From Government, in Cons.,
9th August 1802.

948. It being at that time the intention of Government, in conformity to these principles of moderation to extend at a future period the permanent system of Settlement to these Pollams by which Zemindary rights would be conferred on their possessors, it was directed in order to

facilitate the introduction of that system that the Pollams should be continued under the Collector's management, and that he should ascertain with accuracy the value of these lands, and report the amount of the Jummah which he would recommend to be assessed upon them in perpetuity.

949. It was further determined by Government that during the period that might be required for obtaining the information necessary for fixing the assessment of these Pollams on Zemindary tenure and for effecting a permanent Settlement for them, an allowance of 10 per cent. on the net revenue of their respective Pollams, divided into monthly instalments, should be made to the Poligars, and that they should also receive such arrears as might be due to them at that rate from the day the Carnatic was ceded to the Company.

950. Since that period, the Poligars had continued to receive the above allowance, without having any concern in the management of their Pollams, and adverting to the intentions of Government with regard to them, as before expressed, the Collector in his letter under notice of 17th June 1813 requested to be informed whether it was intended that the villages forming the three Pollams should be leased out to the head inhabitants, or whether the Poligars should be put in possession of their Pollams.

951. To this last measure, the Collector seemed to be rather adverse, for although he had every reason to be satisfied with the behaviour of the Poligars since he had received charge of the District, he was apprehensive that, owing to their poverty and embarrassed circumstances, and to their want of experience in the management of their Pollams, their restoration, so far from proving advantageous to them, would ultimately tend to their ruin and be productive of a serious loss to Government.

952. On this subject, we observed in our Proceedings of the 12th May 1814, that we were induced to consider the restoration of the Poligars to the management of their Pollams to be impolitic for many reasons, the principal of which were the known incapacity of the Poligars to manage such extensive tracts of country, and the ruin in which their failure would not only involve the Poligars themselves, but the inhabitants and Ryots of the Pollams.

953. With the view therefore of effecting a more judicious arrangement without departing from the principle of the intention of restoring the Poligars to the management of their Pollams which it appeared had been communicated to them, we stated that we would be inclined to recommend to Government to grant to each Poligar such a number of villages as on an average would be an equivalent to the benefits expected to be derived under the Zemindary tenure, and that the Jaghire to be thus granted, should be assessed with the sum of one hundred Pagodas only as a nominal rent.

954. In order to carry this plan into effect, we remarked that it would be necessary for the Collector to ascertain the actual gross collections from each Pollam, from which a deduction should be made of two-thirds as rent to Government, leaving one-third for expenses and profit and risk of seasons, as usually done in settling Zemindaries permanently. As however under the plan of granting a Jaghire, all responsibility for rent would be obviated, we considered that a Jaghire equivalent to something more than these present allowances, to cover the defalcation of bad seasons, would be sufficient.

955. We therefore desired that the Collector should, in communication with the Poligars, select such a number of villages lying near to each other, as would yield an average value equal to thirty-three per cent. of the average gross collections.

956. The Collector was further directed by us to furnish a statement of the sums actually paid in each year to each Poligar since the cession of the Carnatic, and to report at what village it was the wish of each Poligar hereafter to reside.

957. It was also explained to the Collector that this outline of a plan for a Settlement with the Poligars must receive the sanction of Government before it could be carried into execution, and that he must not give any pledge to the Poligars, but confine himself to ascertaining what their opinion might be on the proposed measure.

958. The Collector in a letter which he addressed to us under date the 14th July 1813 requested instructions regarding the claims set up by the head inhabitants of certain villages to rent them in preference to strangers who held them under the triennial lease.

959. It appeared that the village of Tondamandoray was one of this description, and that it had been rented at a small increase for Fuslies 1220, 1221, and 1222 to a stranger named Shaik Moosah, in consequence of the head inhabitants who seem the former Renters having refused to rent it except upon the term they held it for Fusly 1219.

960. The amount of the Settlement for the triennial lease had been paid with punctuality by the new Renter, under whose good management the villages had recovered from a state of confusion, and the heirs of the former Nautawars now insisted upon receiving back the village as their meerassy right on the plea that it was out of the power of Government to continue the rent to strangers, the period for which the rent was concluded, viz., three years having expired.

961. The Collector observed that if the principle was admitted, the Government must expect to be sufferers, for it could not be supposed that persons of respectability would undertake to become Renters of villages, and disburse their private property to place them in a flourishing state, if they were liable to be dispossessed by the head inhabitants at the expiration of a short lease.

962. In our reply to the foregoing letter we explained to the Collector that when we authorized the admission of strangers to be Renters of villages, which the Meerassidars might refuse to rent on adequate terms, we merely authorized the transfer to these strangers of the rights of the Sirkar for the period of the lease, and did not authorize the transfer of the meerassy right, as that right, whatever it might be, was not the Sirkars to transfer.

963. We further observed that if a question should arise with whom a renewal of the rent should be made, we would be disposed to consider the persons whom he had alluded to as having some claims to be continued as Renters, but that it would likewise be necessary to consider whether those claims were such as would authorize the perpetual exclusion of the Meerassidars from the management of their villages, and that in our opinion, the rights of the Renters as Renters whether stranger or meerassidars, ceased with the lease.

964. On the 2nd August 1813, with reference to recent orders from the Honorable Court of Directors, the Collector was directed to suspend, until further instructions, the conclusion of any engagements with the head inhabitants for renting their villages in lease, and to report immediately the number of villages actually rented before the receipt of these orders.

965. The Collector in reply informed us that *not one* of the villages within the Trichinopoly Province was at that time leased. He at the same time expressed his hope that he might be furnished with instructions regarding the formation of a new rent or settlement, as early as possible, as the season was far advanced, and several of the inhabitants from a wish to reduce the rent of their villages, had shewn a disposition to be troublesome by neglecting their cultivation.

966. We replied on the 9th September 1813 to the foregoing letter, and informed the Collector that the directions communicated to him for suspending until further orders the formation of a village Settlement on lease, had been founded upon a recent Despatch from the Honorable Court of Directors who had been pleased to direct that where the authority of Government might not have been already committed the proposed village Settlement should not be established, but that recourse should be again had to the system of Ryotwar rents.

967. We at the same time transmitted to the Collector an extract of our Minute with reference to the Despatch from the Honorable Court, and also extract of a letter from the Secretary to Government conveying the orders of the Honorable the Governor in Council in reply.

Board's Minute, 5th, in Cons.,
5th August. Sent to Govern-
ment, 16th, in Dy. Cons., 19th
August 1813.
From Government, 3rd
September 1813, in Cons., 9th
do. do.

968. We observed that for the reasons submitted by us the Governor in Council had authorized the conclusion of a village Settlement with the Meerassidars of the wet lands, and had directed that the Ryotwar system should be reverted to in the dry grain villages. We remarked that a desire had been expressed by the Governor in Council that in the formation of the village Settlement of the wet lands, the Government should not be bound for any definite period, but as we were of opinion that any engagement which should not be reciprocally binding for a specific time would be attended with injurious effect, we under the discretion which had been left to us in this respect, granted to the Collector authority to form a Decennial Lease Settlement of the wet lands.

969. In the formation of the lease the Collector was instructed to adopt the collections of past years as his guide, modified however by legal circumstances, and he was directed to prepare and submit a statement of the collections from the wet Talooks of Trichinopoly from the period of their acquisition to Fusly 1222 inclusive, accompanied by his sentiments as to the average which he might consider as furnishing the best general guide for the Settlement.

970. He was likewise informed that in reverting to the Ryotwar system in the dry grain Talooks, it was the intention of Government to authorize any reduction of the Teerwahs formerly established which might be shewn to be necessary, and he was accordingly directed to submit such modifications of the existing Teerwas as on examination he might consider to be desirable.

971. On the 15th April 1814, we received a letter from the Collector under date the 7th of that month, reporting his having completed a land-rent with the greatest part of the villages in the high Districts of Trichinopoly for Fusly 1223, and communicating his sentiments and the measures adopted by him regarding the Decennial Lease Settlement which he had been directed to conclude for the wet lands.

972. As our opinions and orders on the above letter were fully recorded in our Proceedings under date the 12th May 1814, we resolved to submit them to Government, and we proceeded to recapitulate briefly the principal points noticed therein.

973. It appeared we remarked that the Settlement of the high lands for Fusly 1223 fell short of the Jummah for Fusly 1222 in the sum of Star Pagodas 1,631-14-37. This decrease the Collector stated was to be attributed to a variety of causes, but principally to the unfavorable season experienced in the year 1813/14, which he remarked would render a further remission necessary on account of wet-lands which had been cultivated, but the crops of which had withered for want of a sufficient supply of water.

High Districts.
S. Pags. R. C.
Jummah of Fusly 1222..2,04,324-24-73
Jummah of Fusly 1223..2,02,692-10-41
Decrease.....1,631-14-37

974. On this subject we informed the Collector that we had full reliance that by his attention as well to the interest of Government as to those of the people placed under his authority, the due of the former would be realized to their proper extent without unnecessarily pressing upon the latter.

975. We communicated to the Collector our satisfaction at the attention which he had shewn to the orders for the issue of puttahs to the inferior Ryots, which measure we trusted would prevent the continuance of illegal exactions, which there was too much reason to suppose had been generally levied on the poorer inhabitants by the richer, and we expressed our hopes that measures would be adopted for securing the under-meerassidars in the nanjahi districts from similar exactions during the decennial lease.

976. With reference to the disinclination shewn by the Collector to take the average collections of former years as recommended by us, for the basis of the Decennial Settlement, we fully replied to the objections urged

Para 7. by the Collector against the adoption of that principle, and stated our opinion that no account could afford a more satisfactory ground for the Decennial Settlement than the average collections including a due proportion of good, bad, and indifferent years, modified of course according to the actual state of the country. By attending to this, we remarked, the discussion of the troublesome, invidious, and unnecessary questions of produce, warman, and price, would be obviated, which was most desirable as they generally led to clamorous, unfounded and universal claims for reductions, while it was quite evident that when the revenue was too high, it could be reduced to its proper level without reference to these data.

977. We further observed that full authority had been given to the Collector, when he should upon enquiry be persuaded that the Jummah was too high to make the necessary reductions, and that it was clear, it must be a matter of entire indifference to the Meerassidars whether their Jummah was reduced to a moderate standard, by a simple and direct deduction from its actual amount, or by the round about process of deductions on account of produce Sotuntrams, Warman or price.

978. On the subject of the Collector's proposition to raise the assessment of the Putcut lands formerly assessed at a few Madras Fanams * per cawny, and which were considered by him as a fair ground to work an increase upon, we observed that we must hesitate before we could sanction such a measure.

979. We remarked that it appeared the existing rates on these lands had been long established, and although the extent of them was considerable, that there were several nanjahi villages which had not favorably assessed Putcut lands; it might also, we observed, be supposed that they were originally lightly assessed to compensate the Meerassidars of these lands for the risk, incident to paddy cultivation.

980. Further explanations were therefore required from the Collector, and we gave it as our opinion that it would be sufficient that, in settling the villages where Putcut lands were situated, the Collector should have general reference to the low assessment on them in making the remission which might otherwise be necessary on the general average collections from these villages.

981. We also explained to the Collector that the remission which was necessary must be granted under any circumstances, and that it was not absolutely necessary to look for an equivalent, as that equivalent would be found in the improved condition of the people.

982. We concluded our observations by expressing our satisfaction at the information conveyed in the latter part of the Collector's letter, relative to the prosperous and thriving appear-

ance of the people, and the state of the wet villages, which the Collector stated had wonderfully recovered during the triennial lease from the confusion and ruin in which they were involved in Fuslies 1218 and 1219.

983. On the 13th September 1814, we received an address from the Collector dated the 8th of that month reporting on the lease concluded with the Meras dars of the wet lands for 10 years, and on the Settlement of the High Districts for Fusly 1223.

984. With reference to the observations contained in our Proceedings of the 12th May relative to the basis to be adopted for the formation of the Decennial Settlement, the Collector stated that the rents which had been concluded for ten years, had in general been formed upon the average collections of preceding years, guarding at the same time against any disadvantages which the system might possess, and paying every attention to the actual state of each village, and to the situation of the Meerassidars.

985. With respect to the Patcut lands, the Collector observed, that our decision in directing that the fixed assessment on them, should not be increased, had been highly pleasing to the Meerassidars, of the nunjah lands, and he hoped that the conduct of these people during the decennial lease would be such as to evince gratitude for the consideration which had been shown to their interests and to the prosperity of the country.

986. Upon reference to the Statement Y, transmitted by the Collector, of the receipts under the head of Soornadayem, it appeared that the amount collected in the four wet Talooks of Trichinopoly for Fusly 1223 was Star Pagodas 6,955-24-8, of which sum Star Pagodas 1,676-6-49 had been excluded from and Star Pagodas 4,379-17-39 had been included in the several Settlements.

987. We observed that the Collector had made a division of the amount collected under many of the heads, and that a part had been excluded from and part included in the Settlement for instance. The collections under the head of Nauniavutham, the 1st item in the statement, were Star Pagodas 653-3-32, of which Star Pagodas 360-16-77 had been excluded from, and Star Pagodas 292-31-35 had been included in the Settlement.

988. We remarked that the Collector had not afforded any explanation of the reasons which had guided him in making this distribution, which appeared to us to be objectionable. The whole amount collected under any particular head should, in our opinion, have been either included in, or excluded from the Settlement, and in determining this question we considered the best rule to be, that no revenue should be included in the Settlement except what was derived from the immediate produce of the land.

No. 39. Poloowary.
40. Manawary.
41. From Anzeo Khan's garden.
42. Panayvurray Any-cuttee.

989. Upon this principle it appeared to us that the only item which should be included in the Settlement, were those noted in the margin.

990. The Collector in the concluding part of the 25th para. of his letter stated that the amount under the head of Soornadayem included in the decennial lease was Star Pagodas 1,109-35-61. There appeared however to be some mistake in the sums inserted under the heads of Manawary and Poloowary. In the para. above alluded to, the amount of the former was stated to be Star Pagodas 1,034-8-35, and that of the latter Star Pagodas 57-1-6, whereas upon

reference to the Statement Y it appeared that the amount included in the Decennial Settlement was for Manawary Star Pagodas 1,192-2-50 and for Poloowary Star Pagodas 1,873-14-42. The Collector was therefore requested to explain the cause of these discrepancies.

991. With respect to the Collector's recommendation for discontinuing the collections under certain heads, we were inclined to delay for the present, at least, the adoption of this measure, as we were desirous of investigating this branch of the revenue more fully in order to ascertain how far it might be susceptible of improvement. Should it however appear, upon the further discussion of this subject, that any of the taxes levied under the head of Soornadayem were oppressive, we expressed our readiness to attend to the Collector's suggestions for abolishing them.

992. We observed that previously to the receipt of our orders conveyed in our Proceedings of the 12th May, one hundred and thirty wet villages had been settled for ten years, on the principles mentioned in the Collector's letter of the 7th April, but in consequence of our instructions that the Collector should in forming the Settlement be guided by the average collections, and that the assessment of the Patcut peonjah lands should not be raised, the agreements for these villages were cancelled, and new arrangements on more advantageous terms to the inhabitants had been concluded.

993. We noticed that the Province of Trichinopoly was composed of 1,415 large villages and 737 hamlets, forming a total of 2,172 Mouzabs and Muzrahs, from which must be deducted 217 villages on account of alienations for Inams, Shotriems, ruined and deserted villages, leaving the number of Sirkar villages at 1,955.*

994. Of this number 966 villages belonged to the Nurarumbum or wet land Talooks of Coraud, Vettacutty, Iyalore, and Iaulgoody, and although these were considered as forming the wet Talooks of Trichinopoly, great part of them from not being within the reach of the Cauvery were not watered by that river, but depended entirely on the periodical rains, and on tanks for their supplies of water. These were termed Kadarambums, and there being 488 villages thus situated, the number of wet villages for which the Collector was authorized to form a Decennial Settlement was reduced to 478.†

† Mouzabs.....	296
Muzrahs.....	146
Total...	442
§ Mouzab.....	26
Muzrah.....	10
Total...	36
Aumani.....	33
Rented for 1 year..	3
Total...	36

995. Of the above number 442† had been rented for 10 years to the Merassidars leaving only 36§ to be settled, several of which had also come into terms, but as the rents were not concluded until after the commencement of Fusly 1224, they could not be considered as rented for 10 years, and were accordingly entered in the Jummaabundy Statement for Fusly 1223 as remaining under Aumani|| and rented for 1 y. ar.

996. The amount of the rent for the first five years of the decennial lease, including the revenue of 5 villages resumed in Fusly 1222, was we observed Star Pagodas 2,17,972-10-40, and for the remaining five years Star Pagodas 2,18,206-10-40, being a trifling addition of Star Pagodas 234, occasioned by a small increase in four villages of which the inhabitants being in low circumstances had obtained easier terms for the first five years of the lease.

997. We entered the following Statement exhibiting the amount of the decennial lease exclusive of the 5 villages before alluded to, of the highest Settlement ever concluded, of the average collections 2 or 5 years, of the average collections for 8 years, and of the average collection for 12 years.

Villages.	Decennial Lease.				Highest Settlement ever concluded.	Average Col-lections of five years.		Average Col-lections of eight years.		Average Col-lections of twelve years.		
	First 5 years of Decennial Lease.		Remaining 5 years of Decennial Lease.									
	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.	Pags.	F. C.
442.	2,16,000	25 40	2,16,234	25 40	2,36,988	34 18	2,19,218	35 8	2,18,362	6 0	2,14,819	34 46

998. From the foregoing statement it appeared that the amount of the last five years of the decennial lease was Star Pagodas 20,754-8-58 below the highest Settlement ever concluded, Star Pagodas 2,984-9-48 below the average collections of 5 years, Star Pagodas 2,027-25-40 below the average collections for 8 years, but that it was Star Pagodas 1,414-35-74 above the average collections of 12 years.

999. This result appeared to us to be satisfactory, and the reduction below the average collections of 5 and 8 years did not seem to be considerable when it was considered that there was some reason to apprehend that the wet lands of Trichinopoly had been highly assessed in each year since the cession of the province. In the 25th para. of his letter the Collector observed that notwithstanding the reduction which had to be made, it would be necessary to watch with attention and activity the cultivation of each year, and to be careful not to press the Merassidars for their rent too strictly when the price of paddy in the bazaar might not fetch 7 Gold Fanams per collum, but that in seasons when it bore that value in the market, the rent would be realized without difficulty.

1000. It was with great satisfaction we observed that the revenue of Fusly 1223 the first year of the decennial lease had been collected with such ease, with the exception of a very small balance which was expected shortly to be realized, and we were also well pleased at the hope expressed by the Collector that the state of the Merassidars would continue to improve, and that at the commencement of Fusly 1223, they would be enabled to renew their lease with advantage to themselves and to the Government.

1001. The Settlement of the wet villages which had not been rented for 10 years was we remarked for Fusly 1222 Star Pagodas 13,765-31-77, and the average collections for 12 years were Star Pagodas 13,690-1-23. Of these villages three (3) were rented for one year, and the remaining thirty-three (33) continued under Aumani on the 31st July. The amount of revenue derived in Fusly 1223 from the whole of these villages after deducting the remissions on account of bad crops, was Star Pagodas 13,767-8-2, being a few Pagodas more than the average collections for 12 years.

1002. Of the foregoing thirty-six (36) villages, seventeen (17) had been rented for 9 years from Fusly 1224 to 1232 inclusive at an annual rent of Star Pagodas 5,667; being only Star Pagodas 57-19-6 less than the average collections for 12 years. The remaining nineteen (19) villages continued under Aumani on the 25th August 1814, and as it appeared that some of them were in a bad condition, whilst the Merassidars of others were not willing to rent, we approved of the Collector's intention of keeping them under his own management, until their real resources could be ascertained.

1003. The Collector had by proclamation, and by receiving each Muchilka himself guarded against any disputes arising hereafter amongst the different Merassidars in each village. He had also we observed taken measures for receiving the regular payment of the rent by taking the signature of all the Merassidars to the Muchilka, thereby making them jointly and severally responsible for the whole rent of the village.

1004. Having detailed the arrangements formed for the wet lands, we next proceeded to the consideration of the Settlement of the dry villages of the wet Talooks of Trichinopoly.

1005. It had already been noticed that there were 488 Mozahs and Muzrahs belonging to the wet Talooks of Trichinopoly, of which number seven (7) Mozahs and four (4) Muzrahs had been settled for 4 years from Fusly 1223 to 1226 inclusive. With the conclusion of Fusly 1222 the triennial lease of these villages ceased, and the season of Fusly 1223 was unfortunately so bad that the dry lands proved very unproductive, and of the crops of the wet lands some never reached maturity and great part did not even yield straw.

1006. These untoward events rendered it very difficult to come to any arrangement with the inhabitants, who deserted the villages upon the approach of the revenue servants, and the Collector being apprehensive of further difficulties by the cultivation of Fusly 1224 being neglected took upon himself to enter into engagements for renting the villages for 4 years, on condition of the inhabitants agreeing to a rent for Fusly 1223.

1007. The Jumma bundy thus concluded for these villages for Fusly 1223 was Star Pagodas 2,093-6-0, being Star Pagodas 491-30-34 below the average collections of 12 years, and Star Pagodas 482-27-0 below the Settlement of Fusly 1222. The engagements however for Fusly 1224, 1225, and 1226 the remaining years of the lease were more advantageous to Government, and the amount of the rent was Star Pagodas 2,639-37-40, being Star Pagodas 55-1-6 above the average collections of 12 years, and Star Pagodas 64-4-40 above the Settlement for Fusly 1222.

1008. Under the peculiar circumstances stated by the Collector, we approved of the arrangements adopted by him with regard to these villages, and considered the amount of the Settlement concluded by him to be satisfactory.

Mozahs 12
Muzrahs 45
57

Mozahs 6
Muzrahs 42
48

Memo. No. 2.
* Per letter of the Board of Revenue, dated 4th July 1814.

1009. Twelve (12) Kasarambum Mozahs with their dependant Muzrahs we remarked remained unsettled for Fusly 1223, but the greater number of these villages no longer belonged to Trichinopoly, the Mahanum of Koosacourchy embracing 6 Mozahs and their Muzrahs, and yielding a revenue on the average collections of 12 years of Star Pagodas 1,594-13-29 having been transferred to the Madura District. *

1010. The revenue of the remaining 6 Mouzahs experienced a considerable reduction consequence of the unfavorable season of Fusly 1223, and amounted for that year to Star Pagodas 823-22-69, being Star Pagodas 541-40-51 below the average collections of 12 years, and 8 Pagodas 627-21-12 below the Settlement of Fusly 1222, of which last, the Collector stated, not one-half had been collected.

1011. We were concerned to observe, the great falling off of revenue in these villages and trusted that the Collector would be enabled to report more favorably of them hereafter.

1012. All the remaining villages belonging to the Nararumbun Talooks, in number 4 dry and 3 wet had been settled for one year, and the amount of rent for Fusly 1223 was Star Pagodas 39,350-2-50, being Star Pagodas 546-35-65 below the Settlement for Fusly 1222.

1013. The following Statement was entered exhibiting the different rents concluded in the whole of the wet Talooks of Trichinopoly embracing dry and wet, in comparison with the Settlement for Fusly 1222:—

Settlements.		Settlement of Fusly 1222.		Settlement of Fusly 1223.		Decrease.	
		S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Settled for 10 years ...	442	2,20,659	18 74	2,17,972	10 40	2,687	8 34
Do. for 4 years ...	11	2,575	33 0	2,093	6 0	482	27 0
Aumani ...	91	16,460	25 38	14,910	23 65	1,550	1 53
Settled for 1 year ...	422	39,896	38 35	39,350	2 50	546	35 65
Total...	966	2,79,592	25 67	2,74,325	42 75	5,266	27 72

1014. The decrease which here appeared of Star Pagodas 5,266-27-72 was stated by the Collector to have been unavoidable, and we joined with him in the expression of his hopes that the season of Fusly 1224 might prove more favorable, and that an increased revenue would be the reward of the exertions which would be made to obtain a more advantageous Settlement for that year.

1015. We next proceeded to the examination of the Settlement made for the high lands of Torriore, Arrealore, Woodiarpoillam, and the Mahanums of Volcondapooram, Uttalore, and Coorumbalore for Fusly 1223.

1016. It appeared that all attempts to form a favorable rent for these lands had been baffled by adverse seasons for the last two years, which had so reduced the means of the Ryots, that moderation in fixing the rents for Fusly 1223 became indispensably necessary.

1017. The Collector in his address to us under date the 7th April 1814 informed us that at that date a heavy decrease had taken place in the rents of the settled villages, and that he apprehended it would be necessary to make a further reduction on account of wet lands watered by tanks, the crops of which bore a doubtful appearance.

1018. The three Pollams and the Mahals of Coorombalore, Volcondapooram, and Uttalore comprised 989 Sirkar villages. Of this number two (2) Mouzahs had been leased out for three years, their state being so much reduced by poverty that the continuance of them in the hands of the former Renters would have only entailed further loss.

1019. The amount of the rent concluded for those villages was as follows:—

For Fusly 1223	248	27	34
Do. 1224	415	0	0
Do. 1225	502	0	0

The Settlement for the two first of these years fell below the Settlement for Fusly 1222, the first in the sum of Star Pagodas 192-17-43 and the second by Star Pagodas 26-0-0, but the Settlement for the last year of the lease, exceeded that of Fusly 1222 in the sum of Star Pagodas 62-0-0 and was Star Pagodas 104-31-51 above the average collections of 12 years.

1020. Considering the impoverished state of these villages, we considered the Settlement of them to be satisfactory, and we were well pleased to observe the precaution taken by the Collector to protect the inhabitants from undue exactions by the issue of individual puttahs.

1021. When the Collector addressed us on the 7th April 1814, sixteen (16) dry villages remained at that time unsettled. Of those eight (8) were afterwards disposed of, six (6) having been rented for Fusly 1223, one (1) considered and entered in the accounts as ruined, and one (1) transferred to the accounts of Shotrium villages, it having been entered by mistake as a Sirkar village. The remaining eight (8) still continued under Aumani, and a few other villages, the Settlements of which had not been determined, had subsequently been added, making sixteen (16) Mouzahs and two (2) Muzrahs under Aumani. The Settlement of these villages for Fusly 1222 was Star Pagodas 5,760-13-21, but the expected revenues for Fusly 1223 amounted only to Star Pagodas 3,923-12-26, leaving a decrease of Star Pagodas 1,837-1-5.

1022. With the exception of the twenty (20) villages before enumerated, the remaining 767 Mouzahs, and 202 Muzrahs had been settled for one year, and the following statement shew the amount of the rent of the whole of the villages belonging to the high lands, rented or under Aumani for Fusly 1223, compared with the rents of the same villages for Fusly 1222.

Settlement.	No. of Villages.	Settlement for Fusly 1222.		Settlement for Fusly 1223.		Decrease.	
		Str. Pgs.	F. C.	Str. Pgs.	F. C.	Str. Pgs.	F. C.
Settled for one year...	969	1,99,604	25 57	1,94,768	43 2	4,835	27 5
Do. for three years...	2	441	0 0	248	27 34	192	17 6
Aumani ...	18	5,760	13 31	3,923	12 26	1,837	1 5
	989	2,05,805	39 8	1,98,940	37 62	6,865	1 5
* Without a lamp. Beycherankh*	2	66	16 70	...	...	66	16
Bamboo rent carried this year to Licenses.	...	157	6 34	...	...	157	6
Total...	991	2,06,029	17 32	1,98,940	37 62	7,088	24

1023. From the above statement it appeared that the Settlement of these Talooks for Fusly 1223 fell below that of Fusly 1222 by the sum of Star Pagodas 7,088-24-50.

1024. This reduction was somewhat less than the Collector expected, and appeared to have been unavoidable as scarcely any of the tanks had received their usual supply of water, and the want of rain in the months of August, September, and October, caused so great a diminution of the produce of many fields that the Ryot did not reap 1/4th part of his labor.

	S. P. F. C.
Wet Talooks	2,74,325 42 75
Dry do.	1,98,940 37 62
Total.	4,73,269 35 57

1025. Under these circumstances we approved of the Settlement concluded by the Collector, and had much satisfaction in observing that in securing the dues of Government, he had been guided by the principles of moderation, so essential, particularly in unfavorable seasons, to the welfare of the people and to the future prosperity of the country.

1026. We then proceeded to notice the revenue derived from Abkarry, Licenses, and Customs.

1027. The expected receipts in Fusly 1223 from Abkary and Toddy including the period it had remained under Aumani, and the time it was leased, amounted to we remarked Star Pagodas 8,423-3-73; net revenue being Star Pagodas 888-41-7 below the revenue derived in Fusly 1222. This decrease it appeared was ascribed by the Collector to the obstacles which have continually presented themselves to a favorable revenue from this branch of receipt in consequence of the interference of the Police, and of the restrictions of Regulation I. 1808.

ABKARY.

	S. P. F. C.
Fusly 1222.	9,312 0 0
Do. 1223.	8,423 3 73
Decrease.	888 41 7

1028. This regulation, the Collector observed, was no doubt framed under the expectation that the sobriety of the European Troops would be ensured, but so far from effecting that object, he stated his opinion that it rather served as a spur to encourage drunkenness, as the soldier knowing that the liquor was to be obtained at four miles distance, his desire to get it became the stronger from the difficulty he met with, and in order to accomplish his wish, he ran all hazards, and was frequently guilty of excesses which would probably be avoided if the free use of liquor, at certain established shops, was permitted.

1029. To this reasoning of the Collector, we could not assent, as we were confident that if the provisions of Regulation I 1808 were strictly enforced, the objects for which it was enacted would be fully obtained without being attended with any loss to the revenue. With respect to the observations of the Collector, that the soldier knew that liquor was to be obtained at four miles distance, we remarked that Section 7 of the Regulation specially provided that no liquor should be sold to any soldier directly or indirectly under pain of a fine of one hundred Rupees, and forfeiture of license.

Licences under Aumani.		S. P. F. C.
Fusly 1223.	2,269 21 60	
Do. 1222.	2,074 8 1	
Deduct	195 13 59	
Bamboos rent	157 6 34	
included under		
Licenses.		
Net Increase.	38 7 25	

1030. This branch of revenue had we remarked improved in Fusly 1223 and amounted to Star Pagodas 2,269-21-60, being Star Pagodas 195-13-59 above the receipts in Fusly 1222. Of this sum however Star Pagodas 157-6-34 for rent of bamboos, and collected in Fusly 1222 under the head of Land rent, had been included under Licenses in Fusly 1223, which made the net increase Star Pagodas 38-7-25.

SAYER.		
Fusly 1223.	28,047 41 3	
Fusly 1222.	26,680 32 0	
Increase.	1,367 9 3	

1031. The revenue derived from Customs in Fusly 1223 was, we observed, Star Pagodas 23,047-41-3, being Star Pagodas 1,367-9-3 above the receipts in Fusly 1222.

1032. This revenue, the Collector observed, was by no means so large as what he thought might be collected from so populous a province as Trichinopoly, and he expressed his hopes that it would in future be more productive. We were well pleased to observe the endeavours used by the Collector to check the abuses committed, to the loss of Government and the oppression of the people, by the servants employed in the collection of the duties.

1033. Having noticed the different sources of revenue in the province of Trichinopoly for Fusly 1223, we subjoined a statement of the total revenues, and of the amount collected under each respective head from 12th July 1813 to 12th July 1814.

each respective head from 12th July 1814 to 1815															
		Land Rent.		Abkary.		District Farms.		Customs.		Extra Revenue.		Batta gained.		Grand Total.	
1		2		3		4		5		6		7		8	
		S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Settlement of Fusly 1223.		4,73,236	35 57	8,705	41 33	2,269	21 60	23,047	41 3	1,828	14 12	85	18 4	5,14,203	37 9
Collections to 12th July 1814		4,52,639	25 30	8,668	31 52	1,944	11 23	23,047	41 3	1,828	14 12	85	18 4	4,93,264	6 49
Balance. ...		20,577	10 27	37	9 61	325	10 32	...	...	...	...	...	...	20,939	30 4

NOTE.—This balance had been reduced up to the 31st October 1815 to Star Pagodas 4,942-32-72.

1034. It appeared also that Star Pagodas 21,093-22-63 had been collected on account of balances of proceeding Fuslies, making the total collections from 12th July 1813 to 12th July 1814 Star Pagodas 5,14,357-29-32.

1035. In concluding our observations on the Settlement of Trichinopoly for Fusly 1223, we took the opportunity of recording the high sense we entertained of the zeal and attention shown by Mr. Travers in the discharge of his public duties.

1036. With reference to observations contained in our Proceedings of the 12th May 1814. relative to the Poligars of Arrcalore, Woodiarpolliam, and Torriore, the Collector we remarked stated that he had held a communication with the different Poligars on the subject of selecting such a number of villages near to each other, as might be equal in value to 33 per cent. of the average gross collections of their respective Polliams.

1037. It appeared that the Poligars at first expressed a wish that the entire control of the whole of their Polliams might rest with them on the ground that their consenting to receive a certain number of villages would bear the appearance that they no longer were the chiefs of their late possessions, and would merely be considered as Jaghiredars, but still that they were ready and willing to abide by any arrangement the Board might think fit to introduce.

1038. With respect to their places of residence, they stated that their houses were all situated in the Cusbahs of their respective Polliams, and that it was their wish to be permitted to reside at those places.

1039. This being arranged it only remained to fix the amount to be given to each Poligar after which the selection of the villages would easily be made.

1040. The average gross collections of each Polliam since Fusly 1211 and the proportion which each Poligar would receive of $\frac{1}{3}$ rd of these collections were allowed to him, compared with the amount hitherto drawn by each were shown in the annexed statement :—

Collections.	Torriore.		Woodiar-polliam.		Arrealore.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Average gross collections of 13 years from Fusly 1211 to 1223 inclusive.	68,837	25 16	42,960	37 56	40,688	7 24
Amount of $\frac{1}{3}$ rd	22,779	8 32	14,320	12 49	13,562	32 35
10 per cent. of the net revenue on the above average.	6,514	27 51	4,044	9 22	3,836	27 54
Difference...	16,264	25 61	10,276	8 27	9,726	4 61

1041. It appeared proper here to remark that the receipts of the Poligars of Woodiar-polliam and Arrealore, were increased, from their being Arsoo Cavilgars of their Polliams, by a further sum under the heads of Cavilmanium, Cavil Waroomannium, and by some Sotuntrums. The amount received on these accounts by the Poligar of Woodiarpolliam upon an average of 13 years was Star Pagodas 4,073-21-10, and that received by the Poligar of Arrealore upon the same average Star Pagodas 2,858-41-24. It appeared that the Poligar of Arrealore had also several villages which he held as Wombalam and on Shotrium terms, and of which the revenue were estimated at Star Pagodas 884-30-19.

1042. It was stated that the greater part of these sums was expended in the payment of salaries to persons employed in Cavil duties, but in the event of the proposed arrangement being adopted, we considered that it would be advisable that the Poligars should be relieved from all Police duties, and that these fees and villages should be resumed by Government, and the amount derived from them be appropriated to meet the expenses of Police.

1043. As by the grant of villages the income of the Poligars would become to a certain extent insecure, owing to drought and other causes, we recommended that the value of the villages to be surrendered to them in lieu of their monthly allowances, but exclusive of Cavelly Russoom villages, and Maniam, should be 10 per cent. of the gross collections as shown above for an average of 13 years for instance.

	Pagodas.
Torriore...	68,837
Woodiarpolliam ...	42,960
Arrealore ...	40,688

1044. This would, we remarked in a great proportion, cover the charges collection and to a certain degree the deficiencies owing to unfavorable seasons, and would leave the means of improving their income by applying to agricultural pursuits. Should it be found difficult to select the villages, including the Cusbah of the exact value, any difference might be added to or deducted from the rent, but it was probable we observed that Government would not object to an increase of two or three per cent. more arising from the addition of a convenient village, to make up the sum required.

1045. Mr. Lushington having on the 10th January 1815 been appointed by Government to succeed Mr. Travers as Collector of Trichinopoly, we on that occasion addressed a letter to Government stating that the late Collector had completed and recently reported on the Lease Settlement of the wet lands, and that it was desirable that previously to being relieved, he should if possible complete the Settlement of the dry lands, and of the Polliams of Torriore, Woodiarpolliam, and Arrealore, to which (since they had never been subject to a survey or field assessment) it was proposed that the Lease Settlement should be extended.

1046. We therefore submitted for the consideration of the Right Honorable the Governor in Council the propriety of permitting Mr. Travers to remain at Trichinopoly until his successor should reach that station.

1047. In reply to this letter we were informed that agreeably to our suggestion Mr. Travers should be desired to retain charge of the office of Collector till he should be relieved by Mr. Lushington.

1048. This resolution of Government having been conveyed to Mr. Travers, we received on the 28th January a letter from him, stating that he should continue in charge of the Collectorate until relieved by Mr. Lushington, and that he should proceed with the Lease Settlement of the dry villages in the wet Talooks, and of the Polliams of Torriore, Arrealore, and Woodiarpolliam.

1049. With respect to the Polliams Mr. Travers observed that he was apprehensive it would be out of his power to complete the rent of them, as it would require three or four months to arrange them with correctness and advantage to the Government. He however stated that the accounts had all been prepared, and that Mr. Lushington would be easily able to fix such rent as he might consider to be fair and equitable.

1050. In reply to this letter we expressed to Mr. Travers our satisfaction at the readiness with which he had offered to execute their wishes to complete the rents of the unsettled villages of Trichinopoly. We further informed him that we considered it of so much importance that the villages of the three Polliams should also be rented by him whose experience and knowledge of the people was so great, that we had no doubt Government would consent to his remaining till that object was accomplished, and that we were not aware that Mr. Lushington's arrival would prevent the execution of a duty which we were so desirous he should perform before he left the District.

1051. On the 16th March Mr. Travers reported the arrival of Mr. Lushington, and stated that he should have been most happy to have met our wishes to have remained in charge until the Polliams were rented, had there been any absolute necessity for the measure, or could he have done so with delicacy to Mr. Lushington, but as he was of opinion it would be better, from the season in some parts of the province having been bad, to settle the Polliams at that time individually, he had ventured to act contrary to our wishes, and had requested Mr. Lushington to take upon himself the charge of the District.

1052. Mr. Travers in this letter also took a view of the state of the Province, and informed the Board that with the exception of a small part of Woodiarpolliam, and a few other villages, which on account of the unfavorable season

would experience a deficiency in the Settlement of Fusly 1224 the District was at that time in good order, and that he left it in a far more flourishing state than when he was entrusted with the management of it. He also stated that the condition of the Ryots, but particularly of the Merasidars, had improved, and that there was every fair prospect of further improvement.

1053. Mr. Travers further informed us that of the 966 wet and dry villages composing the Neerarnnumbum or wet Talooks, he had in addition to the 442 wet villages rented for 10 years as reported in his letter of the 8th September 1814 rented to the head inhabitants for 9 years 373 villages, forming a total of 815 villages, whose lease would expire at the same time, and reducing the number of villages in the wet Talooks unsettled for 10 years to 151. This number Mr. Travers stated 48 had been transferred to the Madura District and 10 had been rented for 4 years leaving only 93 unsettled villages in the 4 wet Talooks, of which a part could be rented for 9 years, after Mr. Lushington had personally examined them. The others, Mr. Travers was of opinion, should be kept under management until they recovered from their distressed state.

1054. With respect to the three Polliams and the Mahals comprising 989 Circar villages, Mr. Travers we remarked observed that he had no doubt the head inhabitants of the greater part of the villages would be happy to enter into engagements for 9 years, but for reasons dictated by him, he was of opinion that it would be better not to comply with their wishes at that time, and he had therefore recommended to Mr. Lushington to go on with individual rents.

1055. We participated in the satisfaction expressed by Mr. Travers at the improved and flourishing state of the District, and on the occasion of his delivering up his charge, were happy to have again an opportunity of bearing testimony to his merits and to the exertions which he had uniformly distinguished his management of the revenues of Trichinopoly.

1056. On the 20th March Mr. Lushington reported his having received charge of the District and stated that it was his intention agreeably to the recommendation of Mr. Travers, to commence immediately upon an annual Settlement of the Polliams of Torriore, Woodiarpolliam, and Arrealore. The Collector seemed to apprehend that he would experience some difficulty in the formation of the Settlement, but promised a detailed report on the completion of the Jammabundy.

1057. In reply to the above letter we directed the Collector to proceed to form the Settlement of the Polliams for the three current years, on the actual cultivation, and warned him to take every precaution to prevent false returns of cultivation from being made to him.

1058. On the 3rd April the Collector acknowledged the receipt of this letter, and stated that every endeavour should be used by him to prevent fraud in the returns of cultivation. He also observed with reference to the 5th para. of Mr. Travers' letter of the 16th March, that owing to the unfavorableness of the season, the assessment of Fusly 1224 would probably fall below that of Fusly 1223 in the sum of 6,000 Star Pagodas.

1059. On the 4th May we took into consideration certain letters from the Collectors of Trichinopoly and Tanjore relative to representations made to them by the decennial village Renters of those Districts, of the difficulty they experienced in performing their engagements with the Government, on account of the unusual cheapness of grain.

Proceedings of the Board,
4th, in Cons., 4th May 1815.
Sent to Government, 5th, in
Dy. Cons., 8th May 1815.

From Mr. Lushington, 10th,
in Cons., 25th September 1815.

Land rent of Fusly 1223 including Koascourchy Mahanum.	S. P. F. C.
	4,73,266-35-5
Land rent of Fusly 1224 exclusive of Koascourchy Mahanum.	
	4,70,735-22-76

Difference. 2,530-12-61

Deduct amount of Koascourchy Mahanum transferred to Madura.	
	1,832-1-50

Net Decrease... 698-11-13

	S. P. F. C.
* Shavi Fusly 1224.	5,200-18-33
Do. 1223.	3,693-2-73

Difference... 1,507-15-41

* Settlement of 1224	4,70,735-22-76
Add excess Shavi	1,507-15-41

4,72,243-38-37

Settlement of 1223 deducting Koascourchy Mahanum.	
	4,71,434-34-37

808*-44-30

Note—Mr. Lushington made a result of Star Pagodas 1,684-33-33 which appeared to be erroneous.

1060. As our detailed Proceedings on these letters were already before Government, we considered it unnecessary to recapitulate them.

1061. We then proceeded to the consideration of the Collector's detailed report upon the Settlement concluded by him for Fusly 1224.

1062. It appeared that the apprehensions expressed by the Collector in his letter of the 3rd April, that there would be a defalcation of revenue in the dry Districts to the amount of Star Pagodas 6000, had not been realized, and that this estimate had been considerably overrated.

	Star Pgs. F. C.	
Settlement of Fusly 1223 exclusive of Koascourchy Mahanum.	2,74,770 19 57	
Deduct Shavi or cultivation dried up.	2,276 23 32	
	Net Settlement...	2,72,493 41 25
Settlement of Fusly 1224.	2,75,280 33 26	
Deduct Shavi or cultivation dried up.	2,961 1 59	
	Net Settlement...	2,72,319 31 47
	Net Decrease Star Pagodas...	174 9 58

1063. The total amount of the Land Revenue in Fusly 1223 was Star Pagodas 4,73,266-35-57 including the Mahanum of Koascourchy subsequently transferred to the Madura District, and the Settlement concluded for Fusly 1224 exclusive of the above Mahanum amounted to Star Pagodas 4,707,36-22-76, being a difference of Star Pagodas 2,530-12-61. If from this sum be deducted Star Pagodas 1,832-1-50, the amount of the Koascourchy Mahanum, the net decrease would, we remarked, be Star Pagodas 698-11-11.

1064. In consequence of the unfavorableness of the season as stated by Mr. Travers in his letter of the 16th March, the remission made on account of Shavi * had been greater in Fusly 1224 than in Fusly 1223 by Star Pagodas 1,507-10-41, so that after deducting the revenue derived from the Koascourchy Mahanum, and making allowance for the excess of remission on account of Shavi, the Settlement of Fusly 1224 would exceed that of Fusly 1223 in the sum of Star Pagodas 808*-44-30.

1066. This result was considered by us to be satisfactory, as it appeared that the Settlement for Fusly 1224 exceeded that of Fusly 1223, and that the decrease of Star Pagodas 174-9-58 arose from its being necessary to make a remission on account of Shavi of Star Pagodas 684-23-27 more in the former than in the latter year.

Statement D.

	Chs. EF. C.
* Calacoorchy ...	1,753 1 27
Ateshagapuram ...	206 9 2
Solamadavy ...	433 5 27
Chs. ...	2,393 7 24
Or Str. Page ...	797 41 10

1067. The amount of balances which remained outstanding on the 15th August in the villages of the 4 wet Talooks, rented for 10 and 9 years was Star Pagodas 11,291-13-69, and we were happy to observe that the Collector expected to recover the whole of this sum with the exception of Star Pagodas 797-41-40 composing the arrears of * three villages, which were represented to be in a bad state.

1068. The Collector we remarked had also entered into an account of the number of villages, extent of land, and amount of revenue of the dry Talooks of Torriorie, Arrealore, and Woodiarpolliam, and we entered in the following statement the total Land Revenue of these Talooks for Fusly 1224, compared with that for Fusly 1223.

Settlement of Fusly 1223 ...	2,03,185	43	40
Deduct Shavi ...	4,245	5	58
Net Settlement. ...	1,98,940	37	62
Settlement of Fusly 1224 ...	2,04,300	18	29
Deduct Shavi ...	5,943	27	0
Net Settlement. ...	1,98,416	36	29
Not Decrease. ...	524	1	33

1069. We deemed it necessary here to observe that the Settlement of the Talooks of Torriorie and Arrealore for Fusly 1224 exceeded that for Fusly 1223 by the sum of Star Pagodas 2,319-10-18, and that there had been a decrease in the Talook of Woodiarpolliam alone, of Star Pagodas 2,843-11-51 leaving the net decrease above noticed.

1070. From the observations made by Mr. Travers in his letter of the 16th March we were led to expect that there would be a decrease of revenue in Woodiarpolliam, and it appeared that the amount of the loss was estimated by Mr. Lushington at Star Pagodas 6,000. We were therefore well pleased to observe that the extent of the loss had not been so great as was at first contemplated, and expressed our hopes of learning that the Talook had again recovered, and attained its former standard.

1071. The balances in the three dry Talooks we observed amounted on the 11th July to Star Pagodas 16,430-44-54, of which Star Pagodas 3,778-19-55 had subsequently been collected, and the Collector expected to recover the further sum of Star Pagodas 7,152-24-79, which would leave a balance of Star Pagodas 5,500 against those Districts.

1072. In Fusly 1224 the Sayer Revenue—assessment on Farms and Licenses, Extra Revenue and Batta amounted to Star Pagodas 42,864-23-72, and the collections from the same sources of revenue in Fusly 1223 were Star Pagodas 40,937-1-32, shewing a balance in favor of

Fusly 1224 of Star Pagodas 1,927-22-40, but from the failure of the Arrack Renter Star Pagodas 41,852-7-15 only was realized in Fusly 1224, leaving a balance due by the Arrack Renter of Star Pagodas 1,512-16-27.

1073. The following Statement exhibits the total amount of the Jummabundy in Fusly 1224 compared with that of Fusly 1223.

Jummah of Fusly 1224.

Land Revenue ...	4,70,736	22	76
Farms and Licenses ...	10,793	30	43
Sayer ...	80,275	32	22
Extra Revenue ...	1,762	30	54
Batta ...	32	20	33
	42,864	23	72

Total Jummah of Fusly 1224 ... 5,13,601 1 68

Jummah of Fusly 1223.

Land Revenue exclusive of Kasacoorchy Mahanum ...	4,71,434	34	7
Farms and Licenses ...	11,063	3	28
Sayer ...	28,047	41	3
Extra Revenue ...	1,828	14	12
Batta ...	85	18	4
	41,024	31	47

Total Jummah of Fusly 1223 ... 5,12,459 20 54

Increase in Fusly 1224 ... 1,141 26 14

1074. It would we noticed have been possible to have made a higher assessment than the above for Fusly 1224, and it was supposed that many of the Puttadars would have signed their agreements, had the Collector persisted in refusing to grant some of the remissions claimed, but such a measure would have only produced an increase of a few hundred Pagodas, and would probably have occasioned an ultimate deterioration in the resources of the several Districts. On this subject the Collector justly observed that a remission of the nature alluded to could not affect the welfare of Government, but the refusal to grant it might materially injure and ruin many industrious inhabitants.

1075. We, therefore, approved of the Settlement which had been concluded by the Collector, and expressed ourselves well pleased to observe the principles of moderation by which he had been guided in fixing the demands of Government.

1076. It appeared that the amount of outstanding balances against the Trichinopoly Collectorate from the period it was assumed by the Company to the conclusion of Fusly 1224 was Star Pagodas 1,13,760-5-38, and the Collector stated that it had been the invariable practice to appropriate some part of the current revenue to the liquidation of the balances of the preceding Fuslies.

1077. This mode of appropriating the revenues had of course caused a balance at the end of each Fusly, and the Collector observed that although he was enabled to ascertain from the

accounts in his office, the amount due from each particular Talook, he was unable to state persons who originally stood indebted to the Sirkar.

1078. The Collector remarked that it would be unnecessary to dwell upon the hardship visiting any particular talook or village with the liquidation of its arrears, or to point out a tendency which such a system must have to retard improvement. Many of the original defaulters to Government were no longer in existence, and the natural result of taxing the present Cultivators with the debts of their predecessors, would be, that it would effectually stiff any attempt to improve their land.

1079. It was not, however, intended to propose a relinquishment of the claims of Government, and the Collector proceeded to offer the following plan for the realization of the former balances and for the future collection of the current revenue.

1st.—To obtain a correct list of all persons indebted to Government, whether living or deceased, that the means of each debtor might be ascertained with the greatest possible precision and that those whose means were equal to the discharge of their debts, should be immediately called upon to pay the amount, and in the event of refusal that they should be treated as revenue defaulters.

2nd.—That persons whose means might not enable them to pay at once the demands of Government, should be allowed to enter into written agreements to pay the amount by moderate instalments.

1080. The Collector particularly noticed the inexpediency of forestalling the current revenue for the purpose of liquidating former arrears. If such a method of collection were continued, a balance must of necessity accrue at the end of each Fusly, and the current revenue would be collected in an undefined and unsatisfactory manner, whereas, if the current revenue was first collected and the surplus applied to the liquidation of balances, everything would be easy.

1081. The Collector concluded his observations on this subject by stating that if we deemed it expedient to adopt his suggestion, he would order a list to be prepared of all defaulters indebted to the Sirkar, particularizing the living and the deceased together with remarks as to the probability of recovering the debts due from the survivors.

1082. The heavy balances which had arisen were attributed to the low price of grain, and with reference to the observation made by Mr. Travers, in his letter of the 8th September 1814, as to the necessity of abstaining from pressing the Merassidars when the grain would not fetch 7 Gold Fanams per cullum in the bazaar, the Collector stated that it had never reached that standard since he had been at Trichinopoly, and that there was little chance of its so doing.

1083. Under these circumstances the Collector repeated the suggestion made by Mr. Travers that the inhabitants should be permitted to keep their grain in the Company's granaries, until a fair price could be obtained, which measure would immediately influence the price of grain, and afford relief to the Meerassidars.

1084. With regard to the wishes expressed by us that all the dry Talooks should be settled on a decennial lease, the Collector observed that on account of the extreme difficulty of ascertaining the resources of any dry Talook, he was solicitous to settle only one of the three Talooks, and proposed commencing with the Talook of Torriore which was in the best state to receive the benefits likely to result from a decennial lease. He further observed that from the unfavorable season of the last season, he was apprehensive that he should not be able to make any advantageous Settlement in Arrealore and Woodiarpolliam.

1085. On the 25th September, we acknowledged the receipt of the Collector's letter of the 10th of that month reporting on the Settlement of the Districts under his charge for Fusly 1224.

1086. We informed him that our Proceedings on that address as well as on various reports from his predecessor were in a state of preparation, and that in the meantime we took that opportunity of communicating to him our instructions on several points referred to for our decision, and which seemed to demand early notice.

1087. With reference to his remarks on the practice which had been followed in the Trichinopoly District in the realization of old balances, we observed that we had learnt with regret that so very impolitic a system had hitherto prevailed.

1088. The aggregate amount of the balances, we remarked, was not considerable when compared with the balances in other Districts where balances were allowed to remain uncollected beyond the first months of the Fusly following that for which they were due, they could only be realized (except when withheld through corruption or fraud) from the proceeds of the current year. The old balances and current Jummah were considered as forming the total demand for the current Fusly, and if the two were beyond the means of the people to liquidate, a fresh arrear must accrue, and soon in succession.

1089. Under this explanation we approved the Collector's intention of proceeding to prove the balances, in order to ascertain the cause of their remaining uncollected, by whom they were due, and whether it would be practicable or expedient to collect the whole or any part of them.

1090. We further directed that the current revenue of Fusly 1225 should be collected in full in the first instance, and that the expediency of demanding any portion of the arrears should then be taken into consideration.

1091. The Talook accounts, we remarked, ought to show the persons who originally stood indebted to Government, that they, and they only, should be held responsible for the amount, and should it appear to the Collector, after satisfying himself of the cause of each arrear, that it proceeded from over-assessment or from poverty, the demand ought to be remitted.

1092. We granted to the Collector authority to allow the Meerassidars to lodge their grain in the Company's Granaries, if these buildings were under his care, provided that no responsibility or expense was entailed upon the Government by that arrangement, and in this event we directed that the grain should be left under the exclusive charge of Meerassidars, and that the Officers of Government were not to interfere further than by refraining from pressing for the public demands until the grain should have been disposed of.

1093. With regard to the dry Talooks we informed the Collector that by personal communication with the late Collector, when at Madras, we had understood that what was called the Ryotwar system had never properly been introduced into these Talooks, and that no regular survey and measurement had ever been made of these lands, and no fixed money tax assessed on each field.

1094. Under these circumstances we remarked that we deemed it impracticable to carry into effect the orders of Government for reverting to the Ryotwar system in these Districts, without authorizing a new survey and valuation of the lands, a measure which was decidedly objectionable in every point of view, and that we had accordingly expressed to Mr. Travers a desire that the dry Talooks should be settled on the same plan with the rest of the District.

1095. With reference to the Collector's suggestion to carry this measure into effect gradually commencing with Terriore and leaving the Talooks of Arrealore and Woodiarpollan to be rented in the succeeding Fusly, we desired that the Collector would clearly understand that whatever might be our sentiments on the subject of the Ryotwar system, we considered it our duty to carry into effect the orders of Government for the introduction of that mode of Settlement into the dry Talooks of Trichinopoly, so far as might be practicable without resorting to a new survey.

1096. We therefore directed that if in any one of these Talooks a fixed field tax had ever been established, it must be reverted to under such modifications in the rates of tax, as might be requisite, but if no fixed money tax had ever been assessed on each field, and if with reference to the resources of each village in each year a certain aggregate sum had been assessed upon the village generally, and then assessed upon the fields of the individual Ryots, this we observed was not the system to which the authorities in England wished to revert, and the proper Ryotwar system could not in such a case be introduced without a new detailed survey which was a measure in our opinion so objectionable, that rather than authorize it, we desired that a Decennial Village Lease Settlement should be introduced into the dry lands on the same principles on which it had been established in the wet Talooks.

1097. In such an event we left it to the Collector's discretion and local experience to determine the particular period at which the decennial lease ought to be introduced into any of the three Talooks, and authorized him to commence with Terriore, and to complete the arrangement in the two other Talooks in the course of the following year.

1098. Previously however to any progress being made in this Settlement we signified to the Collector our wish to receive a statement exhibiting different averages of the actual past collections from the lands, with his sentiments as to the particular average which (subject to modification from the local circumstances of each village) should be adopted as the general basis of the decennial rent.

1099. Should it appear that the Ryotwar system had been established in the dry grain Talooks of Trichinopoly, the Collector was finally directed to ascertain by a communication with the head inhabitants whether it was their wish that it should be continued, and to report what system and mode of collection was followed under the Renters during the triennial lease. This enquiry would we remarked enable him to appreciate the merits of whatever Ryotwar system was established, or attempted to be established in the dry grain Talooks of the Trichinopoly District.

1100. On the 27th October 1815, the Collector transmitted the translation of a petition from the Meerassidars of the wet Talooks for a remission on account of the low price of grain. He also stated that the subject of the petition was of vital importance to the Districts placed under his charge, and that he was prepared, should we deem it requisite to submit his opinion regarding it.

1101. On the 2nd November, we acknowledged the receipt of the above letter, and informed the Collector that we waited his report on the prayer of the petition referred to us before we went into a consideration of its merits. The Collector was further informed that a full and decided opinion was always expected from him upon every petition which he considered it necessary to forward, and that it was the duty of a Collector at all times to submit without reserve any suggestions which appeared to him to be calculated for the benefit of the Districts under his charge.

From Mr. Lushington, 18th,
Cons., 27th November 1815.

1102. On the 18th November the Collector submitted to us his opinion on the petition of the Meerassidars before alluded to.

1103. The petitioners he observed had made three distinct requests—viz.,

1st.—Praying a reduction in the standard price of 2 G. Fanams per cullum.

2nd.—That the Sirkar should receive their kists in kind allowing a deduction of 1 G. Fanam, and

3rdly.—If compliance with their request was deemed inadmissible, that the Meerassidars might be allowed to store their grain till a favorable price could be obtained, and in the event of the price still continuing low at the end of the year, that it should be sold for what it would bring, and if a balance should remain after the sale of the grain, that a period of two years should be allowed for its liquidation.

1104. Previously to entering into the question as to the propriety of admitting or rejecting the prayer of the petitioners, the Collector proceeded to state the precise loss which would accrue to Government in the event of the wishes of the Meerassidars being complied with.

1105. The Collector stated that the standard commutation price as fixed by Mr. Travers in assessing the wet villages was 9½ G. Fanams per cullum for Peshanum Paddy, 8½ G. Fanams for Car and 7 G. Fanams for Vaullan.

1106. The total produce of the wet villages in Trichinopoly in last Fusly was stated by the Collector to amount to 18,71,236 Cullums 3 Mercals from which was to be deducted the Reaper's and Ryot's share amounting to 9,82,137 Cullums 11 Mercals, leaving the share of the Sirkar at 8,89,098 Cullums 4 Mercals.

1107. If therefore, the Collector remarked, the first request in the petition was acceded to, viz., to reduce the commutation price, to G. Fanams per cullum, there would be an annual defalcation of Star Pagodas 53,333-15-0, and in like manner if it was reduced to one G. Fanam, the loss would amount to Star Pagodas 26,666-30-0.

1108. The Collector went on to quote various passages from the Reports of the former Collectors Mr. Wallace and Mr. Travers, from which he drew the following conclusion. 1st.—That the District of Trichinopoly produced annually more grain than its population could consume—2nd.—That from the cessation of the Monopoly which formerly existed, grain had gradually fallen to its present low price; 3rd.—That any remission granted on account of the low price of grain, was a remission of absolute necessity, and 4th.—That the remission granted in the preceding Fuslies would not prevent the necessity of further remission on subsequent Fuslies.

1109. The Collector observed that it must excite surprise to say that a country so favored by Providence as to produce more than its population could consume, was on the verge of ruin, but that this surprise would cease when the system of Rack rent which had obtained in Trichinopoly was adverted to.

1110. The distress and poverty which must ever accompany a Rack rent were, he stated, but too visible, and the ruin of all agricultural improvement was evident in the depreciation of the value of landed property.

1111. The Collector added that the revenue might be realized in the current Fusly by selling the land of the Meerassidars for the balance which of necessity must become due at the conclusion of the Fusly, but that if this expedient was adopted, it could not be expected that any person would buy lands in the ensuing Fusly of 1226 which had entailed ruin upon their former possessors.

1112. The Collector finally expressed his conviction of the impossibility of continuing the present assessment, and suggested the following new plan of assessment, which he considered to be well calculated to ensure the future prosperity of the District.

1113. We proposed that Government instead of receiving at the rate of 50 per cent. as heretofore should receive 60 per cent. of the gross produce, that no standard commutation price should be fixed, but that each kist of which there should be yearly 6 or 8 should be received on a calculation of the bazaar price for the two months preceding the month in which the instalment became due.

1114. With regard to storing the grain in the Company's Granaries, the Collector was of opinion that it would not be productive of any advantage either to Government or to the Meerassidars, as the measure would only tend to create an artificial scarcity, and the Meerassidars would in the end experience a real loss.

1115. In replying to the foregoing letter we expressed extreme regret at the state of distress and poverty to which the Meerassidars appeared to be reduced, but stated that we were willing to hope that the state of things was not quite so bad as had been supposed.

1116. We admitted that there seemed to be good reason to apprehend that during the first years of the Company's Government, the assessment of the nunjah lands had been too high, and that considerable losses had been sustained by the Collector in consequence of the commutation prices of grain having been fixed at higher rates than could be obtained in the market.

From Mr. Travers, 17th, June, in Cons., 1st July 1813, paragraph 4.

From do. 7th, in Cons., 8th April 1814, para. 27.

1117. It appeared however we remarked, that the situation of the Meerassidars had subsequently been much improved, and in support of this assumption, we particularly brought to the notice of the Collector the paragraphs from Mr. Travers' report noted in the margin, to some of which allusion had been made in the course of these Proceedings.

To Mr. Travers, 9th, in Cons., 9th September 1813.
From do. 7th, in Cons., 3th April 1814, paras. 21 and 22.

Proceedings of the Board, 2th, in Cons., 12th May 1814.
From Mr. Travers, 8th, in Cons., 15th September 1814, paras. 512, and 26.

1118. We also called the attention of the Collector to the correspondence which had taken place with Mr. Travers and to our Proceedings regarding the formation of the Decennial Settlement, and to the testimony afforded by him of the favorable terms of the lease and of the ease with which the revenue of Fusly 1223, the first year of the lease, had been realized.

1119. We observed that the substance of the foregoing communications afforded such strong evidence of the improved and improving state of the country, that we certainly were not prepared to receive accounts of the discouraging nature contained in the Collector's last letter; and that we were utterly at a loss to reconcile the opposite positions that a country described to be in the most prosperous and flourishing condition, should, after the lapse of little more than a year, be pronounced to be on the "verge of ruin."

1120. We however informed the Collector that we were at all times ready to afford relief to the inhabitants when it might be found necessary, and adverting to the conviction expressed by some of the impossibility of continuing the present assessment, and to the distress and poverty to which the people seemed to be reduced, some remission appeared to be indispensable, and the only questions therefore which remained for discussion were the amount of the remission and the manner in which it was to be made.

1121. We fully agreed with the Collector as to the impolicy of resorting to the expedient of selling the land of the Meerassidars for the balances which he stated must of necessity become due at the conclusion of the Fusly, but we informed him that we could not concur in the plan he had proposed of receiving 60 per cent. of the gross produce, on a calculation of the bazaar price.

1122. Such a system would we observed, be in direct opposition to the rules which it has been deemed proper to establish for the realization of the revenues, to the principles which have governed the formation of the Village Lease Settlements.

1123. It would likewise we remarked, be reviving the discussion of the troublesome and invidious questions of price, produce and warum, which were the never failing sources of misrepresentation and fraud on the part of the cultivators and the public servants, and which he must have observed from the correspondence which had passed upon this subject, it had always been intended should be lost sight of.

1124. From these observations it would, we stated be seen that the intended relief, necessary, must be afforded by a remission in the amount of the rents, and we accordingly directed the Collector to enter upon a full and minute investigation of every point connected with this question, and to submit his opinion as to the amount which it might be requisite under a consideration of all circumstances to remit to each village.

1125. The remission which might be ultimately determined upon, would we observed, be of course only applicable to the current Fusly, but we intimated to the Collector, that should it appear to him that the distress and poverty which prevailed, was not to be attributed to any local causes, or circumstances incidental to the season, but had arisen from the assessment being higher than was compatible with the resources of the country, we would be glad to receive his sentiments as to the expediency of making a reduction in the unexpired years of the decennial lease.

1126. In order to enable us to submit our recommendation to Government, with the fullest information, we finally directed the Collector to furnish a table of the prices of grain since the cession of the province to compare the rent of Fusly 1224, of those villages claiming remission with the gross collections of each year since the cession, and to cause the accounts of Fusly 1222 of several of the villages claiming remission, to be carefully examined, in order to ascertain with reference to the low assessment on the Putcut lands and increase in the extent of cultivation and amount of produce, what actual set-off might exist, to the low value of the produce at the period.

1127. The Collector was also desired to be careful, during this discussion, not to allow those to withhold their rent, who had not a well founded claim to remission.

1128. To this letter we have not yet received any reply.

1129. In a letter addressed to us by the Collector under date the 30th December 1815, he observed, that in our letter to him of the 27th March, we directed him to fix the amount of the assessment on the actual cultivation produced in the Talooks of Torriore, Arroalore and Woodiarpolliam, and that although in consequence of his recent arrival and the advanced state of the season, he then followed the same mode of assessment which had been pursued by his predecessor he determined to submit the plan to our consideration and to request our instructions thereon, prior to fixing the present Settlement.

1130. We remarked that we had been led to suppose that the assessment in the high districts, had been regulated by the actual produce produced, and he proceeded to detail how far this had been the case.

Para. 2.

1131. It appeared, we remarked, that there were in Torriore six distinct species of arable land, viz., 1st called Kurasul or Black soil—2nd Shawal or red soil—3rd Munnul or bandy soil—4th Cullur or stony soil—5th Sookaun or sour soil, and lastly a small quantity of land called puddagah, situated on the banks of large rivers.

Para. 4. 1132. The assessment on these lands it appeared varied. The highest assessment of Kurasul not exceeding thirty Gopaully Fanams per cauny, and the lowest assessment not being less than 4 Gopaully Fanams.

1133. Besides these six kinds of land, there were 6,089 cawnies of garden land subject in some instances to two Teerwahs, differing according to the crops produced, for instance if two crops were raised during the year the land paid double Teerwah, and if only one crop was produced, it paid only single Teerwah, according to the class of ground cultivated. This arrangement applied also to the wet lands of Torriore.

Para. 6. 1134. In Arrendore, it appeared that the method of fixing the Teerwah was different. In the punjah or dry cultivation there were only two kinds of land viz., Kurasul and Munnul, and in the wet lands the Teerwah was entirely regulated by the crops produced.

1135. In punjah cultivation, if a crop of Bengal gram was produced on a cawny of Kurasul land, the Teerwah was fixed at 3 Pagodas 5 Annas, but if the same crop was raised on a cawny of Munnul, the Teerwah was then only 2 Pagodas 8 Annas. If the garden land was cultivated with any of the articles noted in the margin, it was charged with a Teerwah of 4 Pagodas 4 Annas per cawny, but if any other crop was raised, the Teerwah was regulated in the same manner as punjah land.

Para. 7.

* Paddy.	} Pagodas 3-3 each.
Turmeric.	
Chillies.	
Brinjalls.	
Onions.	
Bitter fruit.	
Sweet Potatoes.	
Country yams.	} 2-10 $\frac{1}{2}$ each.
Alor or dry grain.	

Gingelly oil seeds.	} 2-10 $\frac{1}{2}$ each.
Joonaloo.	
Raggy.	
Cumboo.	

Oil seeds.	} 2-2 each.
Bengal gram.	
Cotten.	
Joonooboo.	

1138. It appeared that the above was the mode generally adopted in assessing these Talooks, but that there were about 150 villages when this plan had been changed, as would be seen by the accounts of the last Jummiabundy.

Para. 8. 1138. It appeared also that it had been customary to keep each village at its highest rate of assessment, notwithstanding the village had been cultivated with a produce of less value than in the preceding Fusly. For instance if

Para. 9.

in Fusly 1214, a village had been cultivated with Tobacco, the Teerwah thereon would be charged accordingly, but if the same village was cultivated in Fusly 1215 with Raggee, it had been customary notwithstanding the decrease in the value of the produce to charge the same Teerwah as if Tobacco had been planted, and when a village had once paid a Tobacco Teerwah it had never been allowed to descend in its rent.

Para. 10. 1139. The Collector commented upon the injustice of such a system, and stated that if we concurred with him in opinion, there would probably be a deficiency of 5,000 Star Pagodas during the present year, but he expressed his hope that it would be amply compensated by the encouragement held out to improve land, and by the tendency which these lenient measures would have to increase cultivation.

1140. On the 4th January 1816 the Collector was informed that we had, in consequence of Despatches recently received from the Honorable Court of Directors repeating their orders for reverting to the Ryotwar system in all practicable cases, been led to a re-consideration of the orders communicated to him on the 25th September last.

1141. We observed that he was already in possession of our own directions for reverting to the Ryotwar system in all the dry lands of Trichinopoly where a fixed field tax had been established, but if a new detailed survey were required before the lands could be settled Ryotwar, he had been informed that rather than authorize a measure so difficult of correct execution, we prefer the introduction of the decennial village lease.

1142. The late orders from England had however, we remarked, left no option as to this point, and the Collector was accordingly directed on receipt of these orders to recur to the Ryotwar system of rents in all the dry villages even where no survey had been made or field assessment established.

1143. With reference to the Collector's letter of the 30th December 1815 received while these instructions were preparing, we observed, it appeared, as indeed we had strong reason to believe that the punjah lands of the Trichinopoly District had never been surveyed or assessed, Ryotwar on true principles, and that the old rates of assessment in money fixed in some cases on the land, and in others varying with the variation in the produce, had been continued without correction, and with abuses which we were now first informed of, and had learnt with regret.

1144. The Collector was informed that particular orders would be sent to him in common with other Collectors on the subject of the future formation and collection of the Ryotwar rents, and in the meantime the following orders were conveyed to him in reply to his letter of the 30th December for the formation of the Settlement of Fusly 1225 in the Polliams of Torriore, Warriore and Arrendore, and of any other unrented punjah villages.

1145. With reference to the observations contained in the 1st para. of his letter, we remarked that by the orders conveyed to him for the formation of the Settlement of Fusly 1224, on the actual cultivation, it was of course meant that the existing rates of assessment were to be applied to the existing cultivation, and that the Settlement should not be an estimate, but an actual Settlement on the result of the ascertained labor of the husbandman.

1146. With regard to the remarks on the 2nd para. of the Collector's letter, we observed that we had not at any time been distinctly informed in what mode the supposed Ryotwar rent had been formed, whether on the estimated gross produce or in the gross money receipts. We however informed him that we did not intend to refer him to any other mode than the adoption of the existing rates in whatever way established.

1147. No objection we observed appeared to exist to continuing for the present the practice regarding garden land referred to in the 5th para. of his letter.

1148. The practice described in the 6th and 7th paras. was, we remarked, very general at one time previously to the introduction of surveys, and might also be continued for the present.

1149. We gave it as our opinion that the measure alluded to in the 9th and 10th paras. if correctly described was most unjust, and must be most ruinous in its consequences. We accordingly directed the Collector to make further inquiry into the information given to him, and forthwith to discontinue so injurious a mode of taxation. We also desired that what had been the customary tax on the specific produce cultivated, must be taken as the rate of assessment until a better system of assessment had been introduced.

1150. We concluded by informing the Collector that he should hereafter be furnished with instructions on the system of management to be adopted in the unrented nunjah villages, and in those that might hereafter be resumed, but that should these orders not reach him before he commenced the Settlement of Fusly 1225, he would make the Settlement for one year, either Ryotwar if practicable or otherwise Gramwar, by which was meant with the Morassidars collectively.

MADURA AND DINDIGUL.

To Government, in Cons., 3rd August 1815.

From Mr. Peter, dated 24th February, in Cons., 2nd March 1812.

From do. 25th November, in Cons., 3rd Decr.

From do. 7th, in Cons., 16th September 1813.

From do. 30th October, in Cons. 21st, Novr. 1814.

1151. On the 3rd of August last, we had the honor to submit for the information of Government the letters noted in the margin from the Collector in Madura and Dindigul, reporting on the Settlement of the Revenues of these districts from Fuslies 1220, 1221, 1222 and 1223.

1152. We stated that the Revenues collected in these Provinces might be divided into six separate branches; 1st, the Land Revenue; 2nd, the Hill Rents; 3rd, the produce of the Salt Monopoly; 4th, the Sayer or Custom duties levied on merchandise on its transit through the country; 5th, the Abkarry or Tax on the retail sale of spirituous liquors, and 6th, the Revenue from Stamps; and we subjoined the following Statement exhibiting the Revenue from each of these sources for the four years under consideration.

	Fusly 1220.		Fusly 1221.		Fusly 1222.		Fusly 1223.	
LAND REVENUE.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.	S. Ps.	F. C.
<i>Settled temporarily.</i>								
Madura...	1,40,815	5 43	83,953	17 58	87,065	4 34	70,629	39 58
29 Assumed Estates of Dindigul	51,076	9 29	43,612	37 23	54,112	35 8	56,236	15 41
10 Pollams of Madura...	7,968	31 74	7,968	31 74	7,968	31 74	7,968	31 74
14 Do. of Dindigul	37,237	13 56	37,237	13 56	37,237	13 56	37,237	13 56
6 Do. of Manapara	27,726	32 15	27,726	32 15	27,726	32 15	27,726	32 15
<i>Settled in perpetuity.</i>								
Ramnad	94,733	0 0	94,733	0 0	94,733	0 0	94,733	0 0
Shevagunga	75,000	0 0	75,000	0 0	75,000	0 0	75,000	0 0
6 Pollams of Dindigul	16,327	30 11	16,327	30 11	16,327	30 11	16,327	30 11
6 Estates of Dindigul not assumed	17,844	25 70	17,844	25 70	17,844	25 70	17,844	25 70
1st. Total Land Revenue	4,68,729	13 58	4,04,404	8 67	4,18,015	38 28	4,03,704	9 5
2nd. Hill Rents	5,157	25 73	5,375	34 7	5,606	2 58	1,030	13 51
3rd. Salt	12,637	4 31	26,526	25 60	31,996	16 58	29,884	0 68
4th. Sayer	20,798	0 32	24,121	20 47	28,420	5 28	43,855	43 38
5th. Abkarry	5,157	20 35	7,870	39 23	8,321	0 61	6,810	39 28
6th. Stamps	2,359	19 33	2,368	28 18	2,373	16 79	2,110	11 50
Grand Total	5,14,858	39 22	4,70,667	21 62	4,94,732	35 72	4,87,895	28 0
Balance of Land Revenue on the 12th July of each Fusly	82,939	17 59	49,714	24 0	53,669	27 53	1,01,640	1 27
Balance of do. outstanding on the 30th June 1815	15,236	22 45	13,944	39 61	19,027	6 39	72,581	32 60

1153. The Right Honorable the Governor in Council we remarked would perceive that in this as in every other district, with the exception of the Presidency, the Land Revenue was the principal branch of the public resources; as such, it at all times demanded particular attention, we accordingly proposed to consider it first.

1154. Of the Provinces at present under charge of Mr. Peter, we explained that the Poshcush or tribute payable from the southern Pollams of Madura, Manapara, Ramnad and Shevagunga was assigned to the British Government by the Nabob of the Carnatic in the treaty under date the 12th of July 1792, and continued to be collected under that authority, until transferred with the other Revenues of the Carnatic in the subsequent treaty of 1801; that the Pollams of Dindigul, with the district of that name, formed a part of the territory ceded to the English East India Company by the late Sultan of Mysore, under date the 18th March 1792, and that the district of Madura was transferred to the Honorable East India Company with the rest of the Carnatic by His Highness the present Nabob Azeem-Ood-Dowlah by the treaty of 1801.

1155. The Settlements of the Land Revenue introduced into these countries since their first acquisition by the British Government had been various; at present, we observed that temporary Settlements obtained in Madura in the twenty-nine Estates of Dindigul, (where the permanent Zemindary Settlement failed) in the Pollams of Madura and Manapara, and in fourteen of the Pollams of Dindigul; but that the public demand had been fixed in perpetuity on the Zemindaries of Ramnad and Shevagunga, as well as on the remaining six Pollams of Dindigul, and on six Estates of that district, from which no arrear was due at the period of the failure of the permanent Settlement in that Province. In the following part of our address under notice, we proposed to consider separately and distinctly—1st, the Land Revenue derived from the Province of Madura, and from that part of Dindigul which had reverted to Government by the failure of the permanent Zemindary Settlement; 2nd, the Land Revenue derived from the Pollams, including those of Madura, Dindigul, Manapara, Ramnad and Shevagunga, and from the six Estates of Dindigul which had not yet reverted to Government.

1156. With reference to the first of these two heads, we deemed it proper to take a concise review of the actual collections realized from the land in the district of Madura and the 29 Estates of Dindigul, previously to the four years referred to in the Collector's Reports, with the view of comparing these collections with the amount of the Settlement for each of the four Fuslies in question, and of shewing whether the demand of Government during these years had been duly proportioned to the state of the country and the resources of its inhabitants.

1157. The Land Revenue collected from the Madura district since its first acquisition, and from the twenty-nine Estates of Dindigul since Fusly 1206 was accordingly compared as shewn below with the Settlements effected in these districts respectively for the four years under consideration.

	A.D. Dindigul.			Madura.		
	Sr. Pags.	F.	C.	Sr. Pags.	F.	C.
Actual collections for Fusly 1206—1796-7	44,815	35	60			
1207...	50,008	1	39			
1208...	54,336	14	8			
1209...	55,245	0	40			
1210...	65,237	32	26			
1211...	72,561	44	50	90,921	39	55
1212...	81,178	12	78	1,02,974	24	8
1213...	84,525	44	39	1,22,057	23	28
1214...	64,413	21	51	91,433	34	50
1215...	55,543	4	26	1,23,578	16	23

Actual collections for Fusly 1216...	...	56,400	20	69	...	...	1,20,819	4	5
1217...	...	65,353	18	2	...	...	1,35,459	11	19
1218...	...	76,734	12	3	...	...	1,33,336	42	4
1219...	...	77,496	36	57	...	...	1,38,017	24	46
Settlement for Fusly ... 1220...	...	51,076	9	29	...	...	1,40,815	5	43
1221...	...	43,612	37	23	...	...	83,953	17	58
1222...	...	54,112	35	8	...	...	87,065	4	34
1223...	...	56,236	15	41	...	...	70,629	39	58

1153. On the first acquisition of the Province of Dindigul, the lands, we observed were annually rented out by villages or Mootahs of several villages until

Actual collections of past years. Dindigul. Fusly 1204, when a quinquennial Village Lease Settlement with the head inhabitants was introduced; the failure of this Settlement, however, in Fusly 1206 induced a revision of the rents, which accordingly took place in that year under the superintendence of Mr. Hurdie, then first appointed to the charge of the Collectorate, and under his management; we remarked this Village Lease Settlement continued gradually to improve, producing in the 29 Estates under consideration for Fusly 1206-44 for Fusly 1207-50, and subsequently for Fusly 1208-54 thousand Pagodas. In Fusly 1209 a temporary annual Settlement intervened, producing 55 thousand Pagodas. It was towards the close of this year, we observed that Mr. Hurdie commenced a detailed survey of the country which was completed in Fusly 1212; as he advanced in this laborious undertaking, the lands usually under cultivation were rented out to the inhabitants in severalty (or Ryotwar) on a triennial lease, but some of the leases not being granted until 1211, this lease, we remarked did not expire in all the rented lands until 1213; the Revenue realized during the course of these four years was greater than had ever before, or has ever since been collected. For the 29 Estates under notice, it amounted in Fusly 1210 to sixty-five, in Fusly 1211 to seventy-two, in Fusly 1212 to eighty-one, and in Fusly 1213 it increased to eighty-four thousand Pagodas, the highest Land Revenue ever obtained from this Province.

1159. In Fusly 1214, the whole of the lands of the Province of Dindigul proper were divided in 26 Estates, to which were added 3 escheated and 3 forfeited Pollans, making a total of 32 increased afterwards by sub-divisions to 35 Estates, which were put up to sale, assessed in perpetuity on the Zemindary tenure, with a Jamma of 54 per cent. above the average of Fuslies 1206, 1207 and 1208. 21 per cent. above that of Fuslies 1209, 1210 and 1211, and only about 7 per cent. below the average of the high Revenues collected in Fuslies 1212 and 1213. The consequence of this over-assessment, we remarked was the total failure of the Settlement, the collections falling in Fusly 1214 to 64,000, in Fusly 1215 to 55,000, and in Fusly 1216 to 56,000 Pagodas.

Dated 15th May 1803, in Cons., 20th February 1809. 1160. The present senior member of our Board was deputed to Dindigul to investigate into the causes of this failure, which were detailed in a Report submitted to Government on his return from that Province; referring to that document for particular information, we deemed it sufficient here to remark, that our assessment having been clearly established, the permanent Settlement was annulled in all those Estates which were under attachment on account of arrears, and of the 35 Zemindaries which were put up to sale; at the commencement of Fusly 1214, 29 reverted to the Government at the termination of Fusly 1216.

1161. Into these Estates a new triennial Settlement was immediately introduced for Fuslies 1217, 1218 and 1219, as reported to Government under date In Cons., 21st July 1808. the 21st July 1808; and we observed that under this lease the Revenues gradually increased to 65, 76 and 77,000 Pagodas; but these rents, we remarked were collected with difficulty, and we were not now altogether without some apprehension that they might have pressed upon the resources of the country.

1162. On the 20th July 1808, the Governor in Council transmitted to the Board of Revenue the orders of the Court of Directors, dated 9th December 1807, calling on the Government and their servants in the most impressive manner to make reductions to a considerable extent, in order to accomplish the saving of one million sterling, so necessary to retrieve the Company's affairs. These orders we observed were circulated to the Collectors and enforced by the Board, and the reductions effected in the Revenue Department at this period were reported to Government under date the 3rd October 1808, and subsequently recapitulated in our Proceedings of the 1st February 1813.

1163. The Collectors having been called on in such impressive language for a reduction of charge, we apprehended had considered it to be not less necessary to uphold, and if possible to increase the Revenue; and to this feeling so generally raised by the circulation of the Court's letter and the orders of Government, we were apprehensive that the high assessment under the triennial Village Settlement (of which in most Provinces large balances remain uncollected) was perhaps in a great degree to be attributed.

1164. For the three first years after the acquisition of the Province of Madura, or from Fusly 1211 to 1213 inclusive, annual Settlements, we remarked had prevailed in that district, the Government receiving their dues in kind from wet land and partly in money, partly in grain from dry fields. The Government share of the wet produce being either delivered to the cultivators at a price agreed on or sold by the Government Officers; the Revenue during this period, we observed rose gradually with the improved information obtained of the resources of the country, from ninety to one hundred and twenty-two thousand (122000) Pagodas per annum; but a bad season having occurred in Fusly 1214, the collection in that year fell, in consequence of the drought to the sum of ninety-one thousand Pagodas. It was with this year, we observed that the system of Ryotwari moneyrents was introduced into Madura which continued until Fusly 1217; and we stated that the collections which had fallen during the first year of this system, in consequence of the unfavorable nature of the season, rose in the course of the two subsequent Fuslies to their former standard, exceeding both in Fusly 1215 and Fusly 1216, the sum of Pagodas 120 thousand per annum. In the following year Fusly 1217, a Village Lease Settlement commenced, which at first was restricted to that year only, during which the Revenue rose to 135 thousand Pagodas, but the same Settlement was afterwards renewed for the further period of three years from the commencement of Fusly 1218 to the conclusion of Fusly 1220; and we explained that the collections during the first year of the triennial lease amounted to Pagodas 133 thousand, and rose in the subsequent year to 138 thousand Pagodas, being the highest Revenue ever derived from the Madura District.

1165. From the foregoing statement we remarked, it was to be inferred that until the commencement of Fusly 1220 the Land Revenue of Madura, from the first acquisition of that Province, with the exception of the unfortunate season of 1214 had continued progressively to improve, increasing from 90 to 138 thousand Pagodas per annum. The Revenues of Dindigul from Fusly 1206 had exhibited the same favorable result as far as Fusly 1214, the year in which the permanent Settlement was introduced, rising gradually, though there had since been reason to apprehend by forced and artificial means from 44 to 84 thousand Pagodas; during the three years of the permanent Settlement, the collections, we remarked fell considerably in consequence of its being founded upon the previous high rates and collections, but in the three subsequent years of the triennial lease, they had again begun to recover advancing from 65 to 77 thousand Pagodas.

1166. When Fusly 1220 commenced, the triennial lease in Dindigul we observed had just expired; in Madura it had still another year to run; and the Settlement of Madura for that year as reported to Government under date the 7th September 1809 amounted to upwards of 140 thousand Pagodas, the highest Revenue ever assessed upon the lands of that district. If no extraordinary calamity had befallen, these Provinces, we had every reason to believe that this sum might have been realized in Madura, and that a new Settlement might have been introduced into Dindigul ensuring a gradual return of the Revenue to its former standard; but it was reserved for these districts to be visited about this period, by an accumulation of the most afflicting and severe misfortunes which no human means could avert, and from the effects of which it will require many years of the most fostering and careful management to restore the country.

1167. It had been repeatedly stated that the erroneous permanent assessment introduced into Dindigul deteriorated the resources of that Province. This we remarked was a great mistake which the Honorable Court of Directors and others had fallen into. The over-assessment we observed ruined the speculating purchasers, but not the Ryots. These Zemindars by purchase had not power to oppress to any extent, or even to exact their dues. The high Ryetwar over-assessments of Fuslies 1211, 1212 and 1213 were probably, nay, we thought certainly more injurious to the country than the over-permanent assessment. In fact, they caused the permanent Settlement to be so high, and having been collected by the Native Officers of Government, it seemed probable that the ryots were made over in a state of poverty to the Mootahdars who purchased the Estates and rendered the failure of the permanent assessment certain.

1168. From the commencement of Fusly 1220, we remarked might be dated the sad reverse which had of late years taken place in the affairs of these fine districts; a dreadful epidemic Fever, which broke out in one of the divisions of Madura about the year 1809, began about this period to spread itself over the whole of the Provinces of Dindigul and Madura, and soon assuming the most alarming and serious appearance, extended its ravages on all sides, raging with unabating violence for upwards of two years, sweeping off before it nearly a third of the population of the country, and leaving far the greater part of the remaining inhabitants in such a state of sickness and debility, as for a long time entirely to deprive the country of the benefit of their exertions.

1169. The following we remarked was the melancholy picture of the state of these Provinces during Fusly 1220 given by Mr. Peter, on whom the charge of the Revenues had devolved, in consequence of the Collector Mr. Parish having been seized with the prevailing malady and obliged to quit the district.

"At the commencement of 1810, the mortality was great: but from July of that year to the present date, as will be noticed by the Medical Committee now making their inquiries, it has been beyond belief, where the sufferers survive, their debilitated state is such as to render them even incapable of cutting their crops, which have in innumerable instances perished on the ground, the ryots of the neighbouring villages from the same cause being unable to assist. In other villages again, where the inhabitants have gained a little strength so as to enable them to gather their crops, it has not been of sufficient duration, being constantly subject to relapse to admit of their preparing it for the market."

"Nor has the public service experienced less inconvenience from the inability of the district servants to attend to their duty; they have been most severe sufferers on the present occasion, and the impossibility of replacing them from the general dread of the contagion has produced difficulties in the general administration of the Revenue which can be better conceived than I am willing to describe."

Within the last week the Sheristadars of Palany, Nuttani and Anjeor have died of the Fever.

From Mr. Peter, 22nd, in Cons., 30th May 1811.

"I only beg leave to mention one more circumstance as an instance of the distress prevalent in these districts at present. During a principal Hindoo feast, some weeks ago, the sawmy coaches could not be drawn in procession for want of a sufficient number of people; an event unknown in these countries, and which as affecting their prejudices is regarded by them as an omen of the very worst description."

"With regard to Dindigul, I am sorry to say that the same observations apply as to the Province of Madura, with this difference that the Fever has raged with greater violence in the former Province for the last fifteen months. The information collected by the Medical Committee will of course soon come under your consideration; but in order to enable you to form a judgment of the fatal effects attending this endemic disorder, I shall take the liberty of annexing an abstract return of the deaths, &c. &c. in four villages that came immediately under my observation, whilst engaged in framing the rent of this year."

NOTE.—We here observed that of a population of 1741 persons inhabiting these four villages, 1591 were dead, 107 were sick, and only 43 remained in a state of health.

	Inhabitants dead.	Inhabitants sick.	Inhabitants remaining.
"Adianoot	741	65	...
"Cusbah Chetty Naikenputty	576	...	28
"Attiputty	224	...	15
"Polleah Nuttom	150	42	...

"I might add the names of other villages where the disorder rages, and where hundreds have died, or are unfit to attend to cultivation from sickness; but it ought to be remarked, that the abovenamed places have suffered in the greatest degree without any local causes to be assigned for this extraordinary mortality."

1170. We thought it scarcely necessary to add that, under such unprecedented circumstances, it was found impossible to collect the full amount of the Settlement in Madura for Fusly 1220, the last year of the triennial lease in that district; accordingly, we observed of Pagodas 1,40,815-5-43, the amount of the Settlement in question, which was the highest Revenue ever assessed upon these lands, a balance of Pagodas 42,845-0-45 remained outstanding at the close of the Fusly which was reduced on the 30th June last to Pagodas 6,973-39-62; but we apprehended that the considerable amount actually collected in Madura during Fusly 1220 must have pressed heavily upon the resources of the people, laboring under such a severe and extraordinary calamity, which had it entered into the contemplation of any one at the time the Settlement was formed, must have operated to reduce the payments of the Renters to a standard considerably below that which appeared to have regulated the Collector's demand.

1171. The triennial lease in the 29 assumed Estates of Dindigul, we remarked had expired at the commencement of this unfortunate year, it therefore became necessary to form a new Settlement for these lands; but in this district the mortality had been so extensive, and the general distress so great, that it was found impracticable to make any other than a temporary Settlement founded on the actual cultivation of the year, amounting in the aggregate to Pagodas 51,076-9-29, being less than the Revenue collected from these lands in any year since Fusly 1203.

1172. In explanation of the great difference between this Settlement and those that had preceded it, the Collector observed as follows:—

"Though this difference is great, yet when I inform your Board that from the best accounts which I have been enabled to collect, the deaths from Fever in these Estates alone within the short space of 10 months amounted to 12,708; added to which, the vast numbers, (for very few escaped) who had been attacked with it, and were constantly liable to returns on the least exertion, all surprise must cease, and we can only lament that such a season should ever have occurred to cause such mortality and distress."

"That these accounts have not been exaggerated I have every reason to believe during the time I was forming the Settlement; I had frequent opportunities of observing the havoc which it had made in many villages; some have been completely depopulated, and though the four selected in my address of the 22nd May (already quoted) were at that time the greatest sufferers, yet others equally unfortunate might now be pointed out to shew how destructive this malady has been."

"A great number of the Nantomkars who had been seized with this complaint were unable to attend to receive their Puttoms, many who contrived to reach the Cutcherry were obliged to be supported during the time they were before me, and were such objects as it would be difficult to describe."

1173. We had already stated that the awful visitation above described reduced the Settlement for 1220 in the 29 assumed Estates of Dindigul below the actual Settlement of Fusly 1221. collections of any Fusly for twelve previous years; and that it was found impracticable to collect the high Settlement for Madura on account of that Fusly. The destruction of a great portion of the agricultural population of the country was a loss, we observed not speedily to be repaired, and it was consequently to be expected that the effects of this calamity upon the Revenue would not be confined to the Settlement for Fusly 1220 only, but would influence those of the following years also; the Fever however we remarked, continued to rage during the following Fusly (1221) with as much violence as in 1220, and to this continuance of calamity was super-added the additional most severe misfortune of a total failure in the periodical rains.

1174. We deemed it proper here to explain that the lands of Dindigul and of a portion of Madura are what is generally termed dry grain lands; the extent of the dry grain cultivation greatly exceeding that of the Nunjah, a small river named in Dindigul the Shorulear, and in Madura the Vygay, taking its rise in the great range of ghauts which skirts the western coast of the Peninsula, occasionally furnishes a scanty and precarious supply of water to the Nunjah lands of these districts, which are chiefly situated on its banks; but the cultivation is dependent principally upon the periodical rains, and although these Provinces from their situation partake in some degree of the benefit of both monsoons; but chiefly of that from the north-east any failure of the usual rains is attended by more serious consequences in Madura and Dindigul than in most of the other southern Provinces, the irrigation of which, on a failure of the periodical rains is in a great degree supplied by the freshes of the numerous considerable rivers which pervade them in all directions, deriving their origin in the rains of the south-west monsoon, intercepted by the western ghauts.

1175. Under the accumulated evils arising from a failure in the periodical rains and a continuance of the epidemic disorder, the Settlement for Fusly 1221 could not, we observed be regulated with reference to the past collections of any number of former years during which the country had experienced no such misfortunes; such unforeseen and unprecedented events called for the most fostering and forbearing management on the part of the Revenue authorities, and as the triennial lease had expired in Madura with Fusly 1220, and the temporary annual Settlement effected in Dindigul also terminated at the same period, the Collector being at liberty to effect a new Settlement throughout these lands, judiciously regulated his demand upon the unfortunate inhabitants of the districts under his charge, by what under such circumstances must be considered the only proper standard, the actual cultivation of the year.

1176. The Settlement for Fusly 1221, which we remarked was regulated by this standard fell in Madura to the sum of Pagodas 83,953-17-58, and in the 29 Estates of Dindigul to Pagodas 43,612-37-23; at that time the lowest Revenue that had ever been assessed upon these lands being in Madura about 7,000 Pagodas below the lowest, and 54,000 below the highest actual collections ever previously realized from that Province, and nearly 56,000 Pagodas below the Settlement of

the preceding year; and in Dindigul about 1,000 Pagodas below the lowest, and Pagodas 41,000 below the highest actual previous collections, and about Pagodas 7,000 below the Settlement of Fusly 1220:

1177. In reporting upon the Settlement of this Fusly, Mr. Peter remarked, "I have already ready at different times made your Board acquainted with the ravages the Fever has made, as well as with the total failure of the periodical rains in the last year; but I cannot refrain from mentioning the state in which I found a number of villages in the neighbourhood of places I was obliged to encamp at. In those which formerly contained from 60 to 100 huts, I found no more than from 4 to 10; most of the inhabitants having died, and some few having lost their friends and relations quitted them to escape the dreadful malady; and I observed moreover, that the greater part of the lands which were then cultivating, were cultivated by children, some even could scarcely hold the plough."

1178. In a subsequent part of the same address, Mr. Peter, we observed at the close of Fusly 1221 estimated the total number of deaths from the Fever at 130 or 140 thousand; of which nearly 28 thousand were stated to have taken place in the 29 Estates of Dindigul and upwards of 44 thousand in the Province of Madura.

1179. We felt confident, that adverting to this shocking mortality to the reduced state of health of the remaining inhabitants, and to the total failure of the rains in Fusly 1221, the amount of the Settlement for that year, though exhibiting a great decrease compared with the collections in any preceding Fusly, would not be deemed less than ought to have been drawn from a country in so distressed and exhausted a situation.

1180. But the misfortunes of these unhappy Provinces we remarked did not close with Fusly 1221; weakened by a disease which had raged throughout the country for upwards of two years, and exhausted by the effects of a severe drought in the year that had just expired, the inhabitants recovering from the Fever which had now begun to subside, naturally looked forward with hopes of relief to the opening of the approaching season; but Fusly 1222 commenced more unfavorably than even Fusly 1221, and after two years of disease, with the additional evil of a scarcity in the last of them, the unfortunate inhabitants of these districts were threatened in the third year with all the horrors of a famine.

"It is with much regret" said Mr. Peter, in a letter addressed to us towards the commencement of Fusly 1222, that "I have to inform your Board of the unfavorable state of the whole of the country under my charge."

"Since July 1811 scarcely a drop of rain has fallen, and the distress which has been occasioned by such a failure will be best shown by the accompanying extracts from the Arzies of the different Tahsildars."

"Many thousands of the inhabitants have quitted the district, many, I much fear have perished from absolute want; and parents in innumerable instances seek to part with their children as the only means of preserving their lives."

1181. On the receipt of this unexpected and most deplorable intelligence, every means were used to alleviate as much as possible the distress of the inhabitants; the duties upon the importation of grain into the southern countries were immediately suspended; discretionary authority was granted to the Collector to make advances of money to the ryots with the view of enabling them to make or deepen wells for the purpose of extending the cultivation, or of preserving the crops already cultivated; and the Government observing that a great number of people had left the district in quest of subsistence, directed the Collectors in the neighbouring districts, as well as the Collectors in Dindigul and Madura to find employment for the lower orders in the construction of public works, and to give them every other assistance in their power.

1182. These measures, aided by a favorable change in the season, which soon afterwards took place, averted to the great additional calamity which threatened to overwhelm these unfortunate districts; seasonable and heavy falls of rain even at an advanced period of the year induced many of the inhabitants who had emigrated to return to their homes; and although a scarcity of grain was severely felt especially by the lower orders of the people, whose convalescent state of health aggravated this deprivation, a Settlement was again effected both in Madura and Dindigul on the actual cultivation of the year, exceeding considerably that of the preceding Fusly, amounting in Madura to Pagodas 87,065-4-34, and in Dindigul to Pagodas 54,112-35-8, being in the former district about 3,000, and in the latter about 10,000 above the Settlement of the preceding year.

1183. We explained that the severe and increasing calamities which had visited the districts of Madura and Dindigul for three successive years, and the recency of Mr. Peter's nomination to the Revenue management of those countries, had induced us to acquiesce in annual Settlements of the land Revenue for the three last Fuslies in Dindigul and for the last two years in Madura; but that convinced of the futility of any expectations of augmenting the Land Revenue by perseverance in temporary Settlements, and strongly impressed with the many evils inherent in such a course of proceeding, we had taken occasion towards the close of Fusly 1222, to press upon the attention of the Collector the expediency of introducing into the districts under his charge the decennial and eventually permanent Village Lease Settlement at that time in progress under the sanction of Government in most of the other unsettled districts under this Presidency. But orders having subsequently arrived from England, directing the Ryotwar system to be reverted to in all practicable cases, it was afterwards resolved to revoke the instructions thus sent to Mr. Peter, which had not then been fully carried into effect, and to revert both in Madura and Dindigul to the Ryotwar* system, we accordingly stated that Mr. Peter's address of the 30th October 1814 reported that a Ryotwar Settlement was effected in both of these districts for Fusly 1225.

* NOTE.—On the receipt of these orders from England, the Government directed the immediate introduction of the Ryotwar Settlement of Madura; but the Collector, having advanced considerably in the formation of a decennial lease in Dindigul, we were vested with discretionary authority, either to prosecute that lease to a conclusion, or to revert to the Ryotwar in that District. The inhabitants having expressed a preference for the latter system, it has been established by the Collector.

In Cons., 21st November 1814.

1184. After the unfavorable nature of our Report on the Revenues of the three preceding years, it would, we remarked have been peculiarly gratifying to us to have had it in our power to present to the Government a satisfactory statement of the Settlement for Fusly 1223; but the occurrence of a fourth season more unfavorable than any of the preceding, or indeed than any year within the memory of the oldest inhabitants obliged us to submit to the Government a Settlement of the Revenue for Fusly 1223 to the extent of only Pagodas 70,629-39-58 in Madura, and Pagodas 56,236-15-41 in the 29 Estates of Dindigul* being in the former district no less than Pagodas 17,000 below the Settlement of Fusly 1222; Pagodas 13,000 below that of Fusly 1221, and upwards of 20,000 below the actual collections during any of the preceding years; but in the latter Province exceeding the Settlement of Fusly 1222 by upwards of 2,000, and that of Fusly 1221 by nearly Pagodas, 13,000.

"The falling off in the extent of cultivation" said Mr. Peter in his Report on the Settlement for 1223 "is not attributable to any disinclination on the part of the inhabitants to cultivate, but entirely to the failure of the periodical rains; if there was a doubt on the subject, I have only to mention the circumstance, that numbers of ryots ploughed and sowed their lands not only once and twice, but some even three and four times over, and in the end, and after all their exertions reaped no benefit from their labors, as the crops withered before they came to maturity; so complete a failure of the monsoon was, I believed, almost without example; the

"country was more burnt up in December than was ever known in March and April; many of the inhabitants were quitting the Madura District, and had it not been for the bounty of Government, some of the Talooks would scarcely have had a person remaining in them."

1185. We stated that the very distressing nature of the season in Fusly 1223 as above described was greatly aggravated towards the close of the year by a murrain which broke out among the cattle in consequence of the extreme heat and want of water, and which carried off a considerable portion of the agricultural stock of the inhabitants; such accumulated and severe misfortunes could scarcely, we observed fail to affect the country, and the extensive remissions which, in consequence it became necessary to grant to the inhabitants, reduced the Settlement to the amount stated above.

1186. In reviewing the Settlements effected in Madura and the 29 Estates of Dindigul for Fuslies 1220, 1221, 1222 and 1223 as detailed in the foregoing part of our address under notice, they would scarcely, we observed, stand a comparison with the actual collections during most of the previous Fuslies; but such continued and such extraordinary calamities as befel these districts during the course of the four years in question were certainly unprecedented in the Revenue administration of these Provinces, where the Land Tax is the principal branch of the public resources, the loss of nearly a third of the population, we remarked, must for a long time have an effect seriously injurious to the Revenue; but when this loss is accompanied by a year of scarcity, followed by a second year approaching to a famine, and succeeded by a third year, the most unfavorable within the memory of man, attended by a disease which carried off a considerable portion of the agricultural stock of the farmer, a relaxation in the demands of Government on the inhabitants was absolutely requisite to prevent permanent injury to the primary sources of the wealth of the country, and forbearance at such a period on the part of the Revenue authorities was more than repaid by the immediate relief and future prosperity which it ensures to the people.

1187. Under these considerations we were inclined to hope that the Settlements effected by Mr. Peter would be deemed on the whole sufficiently satisfactory. The field for exertion, at least successful exertion on his part had, we remarked, as he himself observed, been limited by events beyond human control, and we thought it but due to this gentleman to state that the other branches of Revenue which were not so immediately affected by the seasons had materially improved under his administration.

1188. The Statement given in the first part of our address under notice shewed that, at the termination of each of the four Fusly years in question, the balances outstanding on account of Land Revenue were very considerable; but we remarked that it might be satisfactory to the Government to learn that the Collector had since realized nearly the whole amount of the Settlement for these years, as shewn in the following Statement of the balances outstanding on the 30th of June last.

	Madura.			Dindigul.		
	S.P.	F.	C.	S.P.	F.	C.
Fusly 1220	...	...	...	6,973	39	62
1221	...	...	...	91	35	27
1222	...	...	...	0	0	0
1223	...	...	...	2,106	1	43
	...	...	...	14	35	53
	...	...	...	2,340	13	32
	...	...	...	34	17	54

1189. Of the causes to which the above balances in Madura were to be ascribed, no explanation we remarked had yet been furnished by the Collector; we had already expressed our fears that his demand on the inhabitants of that district during Fusly 1220 had been regulated with reference, rather to the high amount fixed for the last year of the triennial lease, than with reference to the distressed state of the country. If the Settlements for the three subsequent years therefore had fallen comparatively lower in that district than in the equally unfortunate and less favorable assessed Province of Dindigul, and, if balances were still outstanding on account of even these

very low Settlements, we apprehended that the difficulty of their realization was to be ascribed to the want of forbearance in Fusly 1220, and to the collections during the immediately preceding years of the triennial lease having diminished the resources of the country.

1190. On Mr. Peter we observed had devolved the arduous duty of watching over the future interests of these Provinces; the most fostering management on his part, we remarked, would be required to raise the country from the exhausted state to which it had been reduced by a series of unparalleled misfortunes, the exercise of his soundest judgment would be requisite so to proportion the demand of Government as to secure the full amount of the public dues without checking the accumulation of stock on the part of the ryots, and his utmost vigilance would be necessary to detect and check those numerous frauds to which a Ryotwar Settlement is so peculiarly liable, and which under that system must, we observed, be of annual occurrence. We felt confident that no exertion would be wanting on the part of Mr. Peter to perform these important duties.

1191. The Government in directing the adoption of the Ryotwar Settlement in conformity to the late orders from England, had recorded their conviction of the necessity of reducing the *teerwas* wherever it was resolved to revert to that system; to keep up the *teerwas*, it was observed, would not keep up the Revenue, but would depress the people, impoverish the country and destroy the means of improving its condition.

1192. From the Collector's Report on the Settlement for Fusly 1223, it appeared that he had exercised the discretionary authority with which he was in consequence vested for reducing the *teerwas*. This reduction however, we remarked, appeared to have been only partial in Madura, and was not indeed so much required in that district as in Dindigul; but Mr. Peter, we observed, although sanguine in anticipating the most beneficial effects from this measure, had not yet reported the precise extent of the reduction; we hoped to have it in our power to submit to the Government at an early period the further information which he promised on the subject.

1193. As connected with the reduction of the *teerwas*, we deemed it proper to notice the correspondence which had passed with the Collector respecting a proposed revision of the survey and classification of the lands in Dindigul.

1194. We had, we observed, stated in the former part of our address here recited, that this survey was commenced in Fusly 1210, and concluded in Fusly 1212, under the superintendence of Mr. Hurdie. The failure in Dindigul of the permanent Zemindary Settlement, founded on this survey, led to some doubts respecting its correctness, and farther experience we remarked had since entirely confirmed these suspicions.

1195. It appeared from the information afforded by Mr. Peter that Mr. Hurdie fixed a high rate of *teerwa*, in some cases so excessive as to equal the value of the whole produce of the soil on all the lands cultivated at the time of the survey which were called Puttyom lands, and a lower rate on those which were then waste, named Tursee. The cultivated lands were of course the most productive, but such we observed had been the effect of the over-assessment upon them, that the ryots had found it more profitable to bring under cultivation the less productive, but more moderately assessed Tursee, than to continue the cultivation of the Puttyom lands. The consequence, we remarked, had been that upwards of 49,000 Goontahs of land formerly waste had been brought under the plough, and a proportionable quantity of the finest land in the country had been abandoned. Mr. Peter also stated that the different kinds of soil were not properly classed in Mr. Hurdie's survey.

1196. To remedy these evils, the Collector proposed to revise Mr. Hurdie's survey and classification of the lands in Dindigul; but explained that as at the time of this suggestion, the decennial lease Settlement was in contemplation in Dindigul; we had informed him that we

considered the measure both unnecessary and inexpedient. Since reverting to the Ryotwar system, however, we deemed it proper to give the subject further consideration.

1197. The utility of a survey in the few places where it has been conducted upon just principles had, we remarked, been more general, than particular; it had furnished a great mass of useful general information, but it had seldom proved a sure guide for the assessment of particular lands; and the great field which it afforded for extensive abuses, originating in the ignorance, negligence or corruption of the native agents necessarily employed on such occasions, were circumstances which inclined us strongly to object to a new survey by such agents.

1198. To this we added that, although we had every confidence in the ability and zeal of Mr. Peter, we had no reason to suppose that a survey under his superintendence would afford more correct information respecting the extent of the lands in Dindigul than that which was executed under the direction of Mr. Hurdie. At the same time we stated that we were fully satisfied that the high rates of *teerwa* established by Mr. Hurdie, so far from answering the intended purpose of increasing the Revenue, had tended materially to impair the resources of the Province, but that we thought the authority vested in the Collector to reclass the lands through the inhabitants, and to reduce the *teerwas*, placed it in his power to give every necessary relief, and would afford the only means of improving the Revenue through the increased stock of the cultivators.

1199. If Mr. Peter were satisfied that considerable errors had been committed in the classification of the lands, we thought that by personally visiting those villages in the first instance in which the classification of the lands was understood to be the most incorrect, he might, in communication with the inhabitants of these and of adjoining villages succeed without much danger of great imposition, in correcting and improving the classification of the lands; but it would, we remarked, be necessary that the classification of the land should precede the final reduction of the *teerwa*.

1200. There was another point adverted to in Mr. Peter's Report on the Settlement for Fusly 1223 which we could not pass over in silence. We alluded to his statement that some of the best land in the districts were under his charge, claimed chiefly by Bramins as their Meerassy was allowed to lie waste, from their inability or unwillingness to cultivate it; and to his question, whether on the refusal of the Meerassidars to cultivate this land, he was at liberty to give it to others beyond the term of one year.

1201. To enter into an elaborate discussion respecting the intricate question of Meerassy right was, we remarked, foreign to the immediate object of our address under notice; we deemed it sufficient to observe that we considered it of primary importance that every means should be used on the part of the Collector to induce the Meerassidars to become parties to the Settlement; but on their refusal to cultivate their lands on just and moderate terms, we had no doubt of the right of the Government to transfer temporarily to others the occupancy of such lands.

1202. In this case we remarked, it was generally customary where Meerassy is a valuable property, that the stranger to whom the occupancy of the land is temporarily transferred should pay a small sum deducted from the Government share of the crop, or the Government rent to the Meerassidar, as an acknowledgment of his superiority; or where the stranger may pay the full rent or share to Government—this small allowance is paid by the Circar; but whether the assessment on the lands alluded to by the Collector had been raised so high as to render Meerassy in them no longer a valuable property, and whether this might not have led to the partial discontinuance or total abolition of an allowance to the Meerassidar; in such cases were questions which, we observed, could be decided by local investigation only.

1203. As respected wasteland, however, we were decidedly of opinion that, when granted temporarily to strangers, whether liable to a payment to the Meerassidars or otherwise, the custom and the law of the country acknowledged the validity of a transfer for upwards of one year, waste land we remarked was generally granted for a term of several years on a progressively increasing rent, and it seemed to us no less inconsistent with justice, than with the custom or common law of the country, that a stranger who had been permitted to bring waste land under cultivation should be ousted from his temporary occupancy at the very moment that he was about to receive a return for the stock and labor which he had employed in rendering the land productive; we stated our opinion therefore that the Collector was entitled, on the refusal of the Meerassidars to cultivate the waste in question, to grant cowles for the occupation of such lands by strangers on Pyacarry tenure for such a term of years as might be deemed necessary to ensure to them a fair return for their labor; and it seemed to us probable that a term of five or six, or at most ten years would be fully sufficient for this purpose.

1204. In many villages in which Meerassy right exists, there were, we remarked, under tenants denominated Oolcoody Pyacarries, that is Pyacarries residing in the village in contradistinction to Pyacarries coming from a distance to cultivate for the season. These resident Pyacarries, we observed, were known to have cultivated the Meerassy land of others for generations, without having or claiming any right of Meerassy in the land; and we deemed it proper therefore that the Collector should grant to strangers, or to residents not Meerassidars, Pyacarry cowles, to which we thought that the Meerassidars would seldom object. So long as their right is reserved, they had not, we remarked, any just cause of complaint, and the Pyacarries being according to the custom of the country entitled to more favorable terms than the local Meerassidars, would thus also be reconciled to cultivate under an inferior tenure.

1205. We regretted that a detailed nature of a Ryotwar Settlement, which brings the Government in immediate contact with the cultivator of the soil, should thus lead the Revenue officers to an interference in matters intimately connected with the private rights of individuals, which we apprehended it would have been preferable to leave exclusively to deliberate investigation and judicial decision. In some districts we had reason to fear that in establishing the Ryotwar assessment, all the ancient distinctions between Meerassidars and Pyacarry were destroyed.

1206. Before we closed our remarks on Mr. Peter's Report on the Settlement for Fusly 1223, we thought it proper to notice the recommendation which he had therein urged in favor of the abolition of a tax known by the name of the Panthee Cawol which was stated to be "very oppressive to the inhabitants."

1207. This tax, we observed, consisted of numerous petty fees collected under various heads, chiefly from the cultivating classes, and was formerly the tax paid by them to the Poligars for watching the highways, but latterly the price at which they purchased from that class of men exemption from plunder. Since the assumption of the country it had continued to be collected under the head of Panthee Cawol, and the Collector recommended its abolition on the ground that, although small in amount, it was a very vexatious and heavy burden upon the people.

1208. On reference to the Statement C. accompanying Mr. Peter's Report of the 30th October 1814, it appeared that this tax amounted in Fusly 1223 to Pagodas 2,564; but that, in consequence of the remissions which he had been induced to grant in that year, the amount entered in the Jumma bundy was only Pagodas 2,218. This sum, we remarked, was certainly not very considerable; but we were inclined to support Mr. Peter's recommendation for the abolition of this tax, not because the remission to be granted was trifling in amount, but because the tax appeared to us to be oppressive in principle.

1209. If the tax in question were paid by those not immediately connected with the cultivation of the land; if it were a tax on the profits of trade, on the income of merchants, or of any others of those who do not otherwise directly contribute towards the wants of the State, we stated that we should have hesitated before we recommended that it should be abolished; but levied as it appeared to be directly and almost exclusively from the ryots, it could, we conceived, be viewed in no other light than as an additional assessment on the land already taxed with its full share of the public burdens, and although it might have been formerly paid by the ryots to the Poligars, either voluntarily or compulsorily, when the country was in a comparatively flourishing condition; the exaction of it at this period by the Government officers might, we thought, be much more vexatious and onerous.

1210. Having explained the Settlements effected on account of the four last Fuslies in the Province of Madura and the 29 Estates of Dindigul that reverted to Government on the failure of the permanent Settlement, we proceeded to the consideration of the other branch of the Land Revenue, or that derived from the Pollams of Madura, Dindigul, Manapara, Ramnad and Shevagunga, and from the six Estates of Dindigul which remained in possession of the Zemindars.

1211. We had previously stated that although the Government demand had been fixed in perpetuity upon a part only of these lands, the amount of the Settlement for each of the four Fuslies under notice had been the same on all, viz:—

Settled Temporarily.

			Star	Pags.	Fs.	C.
10	Pollams of Madura ...	...	...	7,968	31	74
14	Do. of Dindigul ...	...	...	37,237	13	56
6	Do. of Manapara ...	...	...	27,726	32	15

Settled in Perpetuity.

Ramnad ...	...	...	...	94,733	0	0
Shevagunga ...	...	...	...	75,000	0	0
6 Pollams of Dindigul ...	...	...	...	16,327	30	11
6 Estates of Dindigul ...	...	...	...	17,844	25	70

1212. From the Collector's Report on the Settlement of the Revenue for Fuslies 1211 and 1213, it appeared that, previously to the latter year, the survey commenced by Mr. Hardis in the district of Dindigul was extended by that gentleman and Mr. Parish his successor, to the 10 Pollams of Madura, the 14 Pollams of Dindigul, and the 6 Pollams of Manapara, and that the same mode of assessment was followed with respect to these lands as with respect to those of the Circar, except that in these Pollams, the rates of *teerwa* were in some instances rather lower than in the Circar villages. It further appeared that in lieu of the inadequate and irregular *pesheush* formerly collected from the Poligars of these districts, a Settlement was then formed with them for Fusly 1223 regulated by this survey. On the principle of taking the survey valuation of the collections from Nunjah, Poonjah and Swar-nadayem at 100 per cent. and of this granting 30 per cent. to the Poligar, the remaining 70 per cent. being the Revenue payable to Government.

1213. On these grounds, we remarked, the Settlement for 1213 was fixed as follows:—

			Star	Pags.	Fs.	C.
10	Pollams of Madura...	...	...	7,969	4	74
14	Do. of Dindigul ...	...	...	37,237	31	56
6	Do. of Manapara ...	...	...	27,726	35	15

and, with the exception of a difference of a few fanams, for which we could not satisfactorily account; this we remarked, had continued ever since to be the annual demand against these lands.

1214. At the period when this arrangement originally took place, it was fully intended to extend to these Pollams the permanent Settlement on the Zemindary tenure; but, whether in consequence of the Collector having neglected to submit the previous Report necessary for this purpose, or in consequence of the discussions which subsequently arose respecting the expediency of extending that system, it did not, we observed appear, that this intention had ever been carried into effect; the result, we remarked, had been that although the demand on the Pollams in question had since continued invariably the same, it had not been considered regular and legal on the occurrence of arrears, to enforce the Regulations of 1802. The public demand upon these lands not having been fixed in perpetuity, no one, we observed, would buy the lands, because the assessment on them was liable to alteration at the option of the Government; and it would manifestly be unjust to hold the Poligars responsible in their property and persons for an assessment, which, on due investigation might be found greater than the resources of the country would justify.

1215. Until we received the orders of Government in reply to our address here recited, we intimated our intention to desire the Collector on the occurrence of an arrear in any of these Pollams to assume the lands and retain them under Aumani management, allowing the Poligars a Malikana of 10 per cent. on the net collections; but as it appeared desirable that some definitive arrangement should be adopted with regard to the future management of these lands, we requested to be favored with the orders of Government respecting them.

1216. The Governor in Council, we remarked, might perhaps be disposed to extend the principles which were adopted in settling permanently the Revenue of the Pollams of Punganoor to all other Pollams of which the Jumma is not yet fixed.

1217. Besides the Pollams abovementioned, we explained that there were several others in Coimbatore, in Balaghaut and in Nellore in a similar predicament, and that the decision of the Government on the particular case submitted would therefore, we observed, involve the general question respecting the whole of these lands.

1218. We stated that the remaining lands under the Collector of Madura consisted of those which had been settled on the permanent Zemindary tenure, and on which of course the public demand had been the same for each of the four years in question; respecting the Zemindaries of Ramnad and Shevagunga no particular remark seemed to us to be necessary; but a few observations appeared requisite on the subject of the 6 Pollams and 6 Estates of Dindigul, with reference to the letter from the Collector under date the 10th July 1814.

1219. We had already explained that in Fasly 1214, the lands of Dindigul were divided into 32 Estates, (increased afterwards by sub-divisions to 35) including 3 escheated and 3 forfeited Pollams; and that on the failure of the permanent Settlement, no arrear being then due from 6 of these Estates, they were allowed to remain in the hands of their proprietors. To this we added that when these 32 Estates were surveyed and settled in perpetuity, 6 of the Dindigul Pollams which had been assumed on account of arrears were also surveyed and settled at the same time under the denomination of 8 Estates, forming with the 32 in question a total of forty Estates, as specified in the Statement A, accompanying the Board's letter to Government under date the 3rd September 1804.

1220. The six Estates of Dindigul therefore which did not revert to Government on the failure of the permanent Settlement were assessed precisely on the same principle as the 29 Estates then resumed, and although the six Pollams which were settled at the same time differed from

these Estates, in being returned to the Poligars, instead of being sold, and in having one-third, instead of an average of 16 per cent. deducted from the ultimate survey rent, as the share or profit of the proprietor; yet the data by which the Settlement was regulated was the same in all; and if it were admitted that Mr. Hodgson's report, confirmed by subsequent experience, had proved over-assessment to a great extent to have taken place in the permanent Settlement of the 29 Estates resumed, it might, we conceived, be inferred that the Revenue assessed on the six remaining Estates and on the six Pollams must exceed in an equal ratio that which it was intended to fix upon these lands.

1221. If any doubt remained on this subject, it must, we thought, be removed by Mr. Peter's letter of the 10th July 1814, from which it appeared that in three of these six Estates, viz., Iyalore, Battalagoutah and Mailmungalum, and in two of the six Pollams, viz., Sundiyoor and Nellacottah, arrears had accumulated to the great extent of 29,222-37-30, and that most of the proprietors were desirous of relinquishing their lands on being exonerated from the payment of the arrears that had accrued; a sufficient proof, we conceived, that their property in them could be of no great value.

1222. We regretted that the failure of these persons in the performance of their engagements to the public was not regularly communicated to us; but as we were thoroughly convinced of the over-assessment of these lands, we thought it extremely desirable that the Government should again obtain possession of them. To continue the permanent Settlement in this instance, would, we observed, be to perpetuate the numerous and great evils ever attendant on over-assessment; and we accordingly recommended that the Collector should be authorized to receive from all the proprietors who might be willing to relinquish their tenure, an assignment in writing of their rights; and that he should be authorized in return to exonerate them from all outstanding balances, the payment of which could not be justly demanded from them, more than from the late proprietors of the 29 resumed Estates, who were exempted from responsibility on this account.

1223. With regard to those Estates with which the proprietors might not be willing to part on the foregoing terms, we proposed to direct the Collector on the occurrence of an arrear to put them up to public sale as prescribed by the Regulations, and to purchase them in on account of Government.

1224. It would, we observed, remain for the Right Honorable the Governor in Council to determine whether, on reverting to the Circar, the Ryotwar mode of Settlement, which obtained in other parts of the district should be extended to these lands.

1225. Where the over-assessment above alluded to might deprive any of the six Poligars, who hold their Pollams on the permanent Zemindary tenure of their rights in these lands, as in the case of the Sundiyoor and Nellacottah Poligars, we submitted for consideration, whether they were not entitled to some provision from Government for themselves and their families. It was we remarked to be kept in mind, that previously to the introduction of the permanent system into these districts, the six Pollams in question had been resumed for arrears of Peshcush, and pensions had been granted to the Poligars; and that the Board of Revenue, in submitting the permanent Settlement for the consideration of the Government argued, that as a financial measure, it would be preferable to make over the Pollams to the Poligars *in lieu of their pensions*, than to put them up to public sale as Estates for which any one might bid, but if it were true that in consequence of over-assessment, the effect of this measure had been to transfer to the Poligars a property of little or no value, in lieu of a pension of at least some little value to them it was, we conceived for consideration whether, on the discovery of this fact, their pensions should not be restored to them on their losing their Pollams or a village or villages of equivalent value.

be granted to them as a matter of justice, if not also of expediency; we accordingly solicit the orders of Government whether any, and if any what provision was to be made for the Polligars of Sundyoor and Nellacottah.

1226. From the Statement No. 2 accompanying Mr. Peter's letter of the 10th July 1814 it appeared that another of the six Pollams abovementioned named Madoor, and two of the 14 unsettled Pollams named Taushynaday and Combay were under Aumani management, apparently as minor Zemindaries; but as no separate communication appeared to have been received from the Collector on this subject, and arrears seemed outstanding against these lands, we called his attention to the provisions of Regulation V. 1804, and explained that as it was not obligatory, so had it also been deemed in general inexpedient to take any Estate under charge of the Court of Wards, against which arrears might remain outstanding.

1227. Having explained the Settlements effected for Fuslies 1220, 1221, 1222 and 1223 in the several Pollams of Madura, Dindigul, Manapara, Ramnad and Shevagunga, it only remained for us to shew the extent to which these Settlements had been realized; for this purpose we begged leave to refer to the following Statement of the balances outstanding on the 30th June last:—

	Pollams of Madura.		Pollams and Estates of Dindigul.		Ramnad Zemindary.		Pollams of Manapara.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Fusly 1220	51	3764	8,118	4452	...	...	...	...
" 1221	207	2456	12,981	2773	...	...	...	...
" 1222	121	2170	10,189	3673	...	...	4,134	4142
" 1223	*3,345	2547	9,299	2556	50,000	0 0	5,461	336
Total...	3,723	1977	40,590	114	50,000	0 0	9,595	278

1228. Of the balance for Fusly 1223, the Government, we remarked, were aware that a sum of 50,000 was allowed to lie over against the Ramnad Zemindary, for collection during the succeeding year; we regretted to add that, in order to secure this balance as well as the current Revenue of 1224, it became necessary in the course of that Fusly for the first time since the introduction of the permanent Settlement, to place the Ramnad Zemindary under attachment, we were not informed whether the whole of this sum had been collected, but no doubt could, we remarked, be entertained for its final realization.

1229. With respect to the other balances for Fusly 1223, as well as for the three preceding years, we were not in possession of sufficient information to enable us precisely to state the particular causes to which they were to be ascribed, we therefore called upon the Collector for a detailed report on this subject, but the information afforded in the previous part of our address here recited, would, we observe, shew that of the total balances against the Dindigul Zemindaries, a sum amounting to nearly 30,000 was desperate and was to be attributed chiefly to over-assessment; the other severe misfortunes with which these districts had been visited, so fully detailed in the previous part of our address under notice would, we remarked, perhaps sufficiently account for the other sums outstanding.

1230. The Revenue derived from the land being of so much greater consequence than any of the other branches of receipt, we deemed it our duty to enter very fully into the consideration

of it; but the other items into which we divided the collections did not appear to call for many observations.

1231. Of these the first was the hill rents or the collections from the Cardamum hills, situated near the boundary between Dindigul and Travancore. For Fuslies 1220, 1221 and 1222, the Revenue from this source exceeded 5,000 Pagodas per annum, but it fell in Fusly 1223 to Pagodas 1,030-13-51, in consequence of the disputes which arose about that period between the subjects of the Company and those of the Rajah of Travancore, respecting the right to the Cardamum gardens, we were not aware whether this dispute had yet been brought to a conclusion.

1232. We had particular satisfaction in having it in our power to bring to the notice of Government the success which has attended Mr. Peter's administration of the Revenues in the Salt and Sayer departments. In the former the Revenue for Fusly 1220 was only Pagodas 12,000; in 1221 it rose to Pagodas 26,000, and in 1222 to Pagodas 31,000; but it fell again to Pagodas 29,000 in 1223, in consequence of the drought and unfavourable nature of the season in that year. The collections in the Sayer department exhibited material and progressive improvement; in 1220 they amounted to Pagodas 20,000; in 1221 to Pagodas 24,000; in 1222 to Pagodas 28,000, and in 1223 they rose to Pagodas 43,000.

1233. We had long been of opinion that the Revenue from Salt in these districts had by no means reached its proper standard; the detection of extensive abuses on the part of the native servants, and the vigilant management of Mr. Peter, we remarked, had raised the Revenue from this source greatly above its former amount, but we were of opinion that it was still susceptible of much further improvement, and we looked with confidence to a continuance of Mr. Peter's success in this department.

1234. The extraordinary rise in the Sayer collections, especially in Fusly 1223, inclined us to believe that, previously to that period, no great attention could have been paid to this most improvable branch of the Revenue; we perceived that Mr. Peter noticed with approbation the exertions of his late Assistant Mr. Harrison in this department, and as the immediate superintendence of the Salt and Sayer collections would be committed to Mr. Drury his present Head Assistant, we hoped that this gentleman would in this respect endeavour to emulate his predecessor.

1235. The Abkary Revenue, we observed, in Fusly 1220 amounted to Pagodas 5,000; in Fusly 1221 to Pagodas 7,000, and in Fusly 1222 to Pagodas 8,000, a result also highly creditable to Mr. Peter; but the drought in Fusly 1223 reduced it to Pagodas 6,000. The Stamp Revenue we remarked had varied but little, exceeding in each year the sum of Pagodas 2,000.

1236. On the address above recited, we have not yet been favored with the orders of the Government.

1237. With reference to our letter of the 26th January 1815 recited in our last Report respecting Allamail Chetty, formerly Renter of the Cardamum hills in Dindigul, we received under date the 21st of February, the authority of the Right Honorable the Governor in Council for that person being liberated from confinement on giving security for his personal appearance when called upon by the Collector in the sum of Pagodas 2,426, being the amount at which we had struck the balance against him.

1238. We were at the same time informed that a copy of our Secretary's letter and of the reply of Government would be furnished to the Political Department, with a view to the adjustment regarding the Cardamum hills which required to be concluded with the Travancore Circar.

1239. On the 21st of August last, we acknowledged the receipt of Mr. Secretary Hill's letter under date the 26th of April preceding, transmitting for our consideration and report a letter from the Magistrate at Madura, in which were enclosed two several petitions addressed to him by Poonapah Naig, son of the late Poligar of Veerapatchee.

1240. We stated that a copy of the whole of that communication had been transmitted to the Collector in Madura and Dindigul for his Report under date the 10th of July, and that his reply dated the 4th of August accompanied our letter.

1241. The Right Honorable the Governor in Council, we observed, would perceive from Mr. Peter's letter, that his opinion coincided with that expressed by the Magistrate of Madura respecting the release of Poonapah Naig, and we added that we were not aware that any apprehensions could be justly entertained from that measure under the conditions proposed by the Zillah Magistrate.

1242. Regarding the amount of allowance petitioned for 80 Pagodas a month, the Collector, we remarked, recommended that it should be granted, and stated his opinion that 4 or 500 Star Pagodas would be sufficient for the expenses of the funeral of his late wife and his marriage with another.

1243. We concluded by observing that it rested with Government to determine whether these recommendations should be sanctioned to the extent recommended by the Collector.

1244. With reference to the above letter, we were furnished under date the 16th September last with copy of a letter addressed by order of the Right Honorable the Governor in Council to the Magistrate at Madura, purporting that as it would appear from what he had stated, and also from what had been stated in reply to a reference made to us on the subject, that no evil consequence was to be apprehended from the release of Poonapah Naig upon the conditions which the Magistrate had proposed, the Right Honorable the Governor in Council authorized the Magistrate to liberate him from confinement upon his entering into an obligation to reside in any particular part of the district which the Magistrate might think proper, and his furnishing sufficient security for his appearance whenever required, and further that the Right Honorable the Governor in Council had also been pleased to increase Poonapah Naig's pension to (30) thirty Pagodas per month, and to grant him the sum of (100) four hundred Pagodas, to enable him to defray the expense attending the funeral of his late wife and his marriage to his present one.

1245. Under date the 10th January 1814, we submitted Mr. Peter's Reports of the total failure of rain in that season, in which he stated that the oldest inhabitants did not recollect so complete a failure of the monsoon. We referred to the information previously laid before Government as to the extent to which the districts of Madura and Dindigul had suffered for several years past from drought and disease; and made known our regret in being obliged to report that superaddition of calamity.

1246. We submitted the Collector's request to be permitted to make advances to those who might be in distress, and to employ them in deepening tanks, repairing roads, or on other works of public utility; on the ground of measures of this nature having been authorized to be adopted in the preceding year, we begged leave to recommend that authority might be granted to the Collector to give employment to those who might be in a state of distress, and stated our intention to instruct the Collector to apply their labor to the most useful purposes.

1247. In reply we were informed under date the 16th January 1814, that Government would readily afford such relief as might be practicable to the inhabitants of those districts in their distress, and with that view authorized the Collector of Madura to employ such persons as stood in need of assistance in the manner we had proposed. The expectation of Government were also stated, that the Collector would report periodically what number of persons were employed under that permission, what expense was incurred on account of them, and what works had been executed by means of their labor.

1248. Under date the 21st of March 1814, we transmitted a further Report from the Collector in Madura and Dindigul, stating that the severe drought experienced in the Madura district continued unabated, and that a similar calamity was then experienced in the adjacent district of Dindigul.

1249. We notified that under the sanction of Government, the Collector had disbursed from the 29th January to the 28th February the sum of Pagodas 951-15-61 in the employment of 41,829 persons in public works of a Revenue nature; the relief thus afforded to the poorer inhabitants appeared, we observed to have been most reasonable, and we thought that at the same time it might be satisfactory to state that Government would ultimately derive benefit nearly equal to the expense, from the repairs which were thus making to the sources of irrigation in Madura.

1250. We reported that we had instructed the Collector to use every practicable precaution to prevent the benevolence of Government from being abused.

1251. The reply to this communication under date the 5th April 1814 expressed the deep concern which the Governor in Council felt at the distressing accounts therein conveyed, and his general concurrence in our sentiments, and conveyed the orders of Government that the Collector might with the same humanity as well as regard to the improvement of the district and necessary precaution against the abuse of the intentions of Government by which his conduct had hitherto been regulated, continue to employ the inhabitants who suffered distress in a similar manner; also that we should continue to report the extent and the mode of carrying these instructions into effect.

1252. Under date the 8th of September 1814, we submitted a further Report from the Collector on the subject of the distress for food experienced by a considerable number of the old, infirm and young persons incapable of work of the poorer classes of inhabitants in the Theroomboor Talook, and together with his request for permission to afford them immediate relief by issues of rice to the extent of 10 or 15 Star Pagodas daily.

1253. We submitted also our reply to the Collector, in which, after expressing our deep regret at the information afforded by him, we authorized him under the circumstances he had represented as having come under his own observation, to afford the relief required and promised to apply immediately to Government for its sanction to the measure.

1254. This sanction was conveyed to us under date the 16th of the same month with orders that the expense actually incurred on that account should be reported for specific sanction.

1255. A Statement to this effect was accordingly submitted by us under date 12th January 1815, which shewed the expenditure on the above account to have amounted to Star Pagodas 982-4-19, for which sum we begged leave to request the specific sanction of the Right Honorable the Governor in Council, which was accorded under date the 27th of the same month.

1256. We took occasion under date the 6th April last to submit the letter noted in the margin from the Collector in Madura and Dindigul, forwarding Statement of the expense incurred by him in giving employment to the distressed poor in the district in December preceding, together with an abstract statement of the total disbursement on that account up to 31st of that month.

1257. We observed that of the sum shown in Statement 2 in Mr. Peter's letter, Pagodas 575-39-21 only remained unsanctioned; but all disbursements on this account having ceased, we begged leave to request the specific sanction of Government for the total charge amounting to Star Pagodas 11,869-41-63.

From Mr. Secretary Hill, in Cons., 1st May 1815.

1258. The Right Honorable the Governor in Council was pleased to accord this sanction on the 21st of the same month.

TINNEVELLY.

1259. In our last General Report, we recited our letter to the Government on the subject of the offers received for the rent of the Pearl Fishery near Trechendoor in the Tinnevelly district. The orders of Government in reply subsequently received, communicated the approbation of the Right Honorable the Governor in Council to our proceedings therein explained.

From Mr. Secretary Hill, dated 24th February, in Cons., 6th March 1815.

To the Chief Secretary to Government, in Cons., 1st June 1815.

1260. On the 1st of June last, we reported the almost entire failure of the Fishery owing to circumstances which could not be foreseen or controlled.

From Mr. Cotton, 9th, in Cons., 20th March 1815.
From do. 16th, in Cons., 27th March 1815.
From do. 22nd, in Cons., 30th March 1815.
From do. 27th March, in Cons., 6th April 1815.
From do. 13th, in Cons., 24th April 1815.
From do. 5th, in Cons., 15th May 1815.

1261. We submitted for the information of the Governor in Council the letters from the Collector, which contained a full and detailed account of the result of the Fishery. We requested the Governor in Council to observe that notwithstanding the presence of the Collector, and his zealous endeavours to aid the Renter, the Fishery as already stated had proved almost entirely unproductive, the supposed causes of which failure we remarked were stated in Mr. Cotton's letter.

1262. We observed that the Fishery was finally stopped on the 21st March, and that the Renter received his share of the oysters fished by 400 boats during six different days. The number as given by the Collector it appeared was very small, and the data which he had furnished whereon to calculate the produce, demonstrated an almost total loss on the part of the Renter.

1263. Mr. Cotton in his letter dated the 13th April having reported that the Renter had left his district on the 8th of the same month with the produce of his oysters; upon his arrival here we proposed to enter into some communication with him, and eventually to submit for the sanction of Government a remission to such extent as might be deemed equitable.

1264. In the meantime we requested that the sanction of the Right Honorable the Governor in Council might be given to the charges actually incurred by the Collector on account of the Pearl Fishery, amounting as per Statement enclosed in the Collector's letter of the 5th May to Star Pagodas 296-42-66½.

1265. The Right Honorable the Governor in Council in reply expressed his regret that the Collector of Tinnevelly should have proceeded on such incorrect information with regard to the late unsuccessful attempt at a Pearl Fishery, and his opinion, that with the view of guarding against the impression which the result of that attempt was calculated to produce on the minds of speculators in such undertakings, as well as on grounds of justice, it was necessary that the Renter should experience great liberality at the hands of Government.

From Mr. Secretary Hill, dated 30th June, in Cons., 6th July 1815.

1266. The Governor in Council sanctioned the expense, amounting to two hundred and ninety-six (296) Pagodas, forty-two (42) fanams and sixty-six and a half (66½) cash, which the Collector had incurred on account of the Fishery.

To the Chief Secretary to Government, in Cons., 26th December 1815.

To Mr. Cotton, 27th, in Dy. Cons., 31st July 1815.

From Cutta Narrainsawmy, 23rd, in Cons., 24th August.

From Mr. Cotton, 14th, in Dy. Cons., 18th September.

From do., 4th, in Cons., 4th October.

To Cutta Narrainsawmy, 16th, in Cons., 16th November.

From do., 4th, in Cons., 7th December.

1267. On the 26th instant we submitted for the information and orders of the Right Honorable the Governor in Council further correspondence respecting the late unsuccessful attempt at a Pearl Fishery in the Tinnevelly district, subsequent to the receipt of the orders of Government, desiring us to recommend a liberal remission to the Renter, with a view of guarding against the impression above noticed as well as on grounds of justice.

1268. We stated that in conformity to these orders which we conceived were to have application, not simply to the Renter, but to have a more extended influence and to affect the sub-Renters, who stand in the same relation to the Renter, as the Renter to the Government; we had addressed Cutta Narrainsawmy, the Renter, desiring him to deliver a Statement, certified on oath of the receipts and remissions in the Pearl Fishery transactions with his sub-Renters, and that C. Narrainsawmy had in consequence furnished accounts of the proposed remission of sums paid to him, together with the expenses which he had incurred in the journey to and from Tinnevelly; to the former accounts we stated that we should require the oath of the late Renter as well as the receipts of the parties to whom the remission should be granted. The latter account we considered extravagant in some items and unreasonable in all.

1269. Having fully weighed these matters, we recommended to the Right Honorable the Governor in Council, that the expense attending the usual preparations for a Pearl Fishery which had been incurred by the Government, and which had already been submitted, and to the charge of which sanction had been obtained, should stand against the Government, that the Pearls which had been fished, washed, and after having undergone the usual processes, been obtained by the Renter should be retained by him; that the Government Bonds which had been lodged by him at the office of the Board of Revenue as a security for the first payment, should be restored to him or to Mr. Thomas Parry, to whom he had requested they might be delivered over, and that he should be totally free from all demand on the part of the Government.

1270. On the foregoing recommendation, the Right Honorable the Governor in Council has not yet been pleased to communicate to us his opinion.

To the Chief Secretary to Government, in Cons., 27th November 1815.

From Mr. Cotton, 21st January, in Cons., 13th February 1815.

To Mr. Cotton, 6th, in Cons., 6th April 1815.

From Mr. Cotton, 28th August, in Cons., 7th September 1815.

1271. On the 27th November 1815, we submitted the correspondence noted in the margin to the Right Honorable the Governor in Council.

1272. We stated it to be on record, that some years ago when the island of Ceylon and the island to the eastward were exclusively in possession of the Dutch Government, that it was considered of importance to endeavour to establish Spice plantations in the territories under the Presidency; Cinnamon and other Spice plants we observed had been procured at a great expense and gardens established many years ago near the hills in Tinnevelly.

1273. It was remarked by us that although the Cinnamon produced in these gardens was inferior in quality to the Ceylon Cinnamon, it would still be of some value if the British Government did not possess Ceylon, yet, as that island was now annexed in perpetuity to the possessions of the Crown of Great Britain, it appeared to us to be no longer an object to retain the Cinnamon gardens of Tinnevelly.

1274. The annual expense of these gardens we stated was about (900) nine hundred Pagodas; that the Collector proposed to sell the Cinnamon gardens enumerated and described in a plan annexed to his letter situated in the level country, and to retain the other Spice gardens in the hills at an annual expense of 432 Pagodas per annum, thereby effecting an annual saving of about 400 Pagodas.

1275. As nutmegs were not produced in Ceylon, we considered that it might be advisable perhaps to give the plan of rearing nutmegs in Tinnevelly a farther trial, and we requested the orders of Government on the subject of the proposed sale of the Company's Cinnamon gardens.

1276. Under date the 8th instant, the Right Honorable the Governor in Council was pleased to direct us in reply that, agreeably to the suggestion of the Collector of Tinnevelly, the Cinnamon gardens belonging to the Honorable Company in that district might be sold, and the establishment of gardeners reduced to the annual expense of four hundred and thirty-two Pagodas, and that the Clove gardens only might be retained for the sake of further experiment.

To Mr. Cotton, 14th, in Diary Cons., 18th December 1815.

1277. Orders to this effect were communicated to the Collector.

COIMBATORE.

1278. On the 20th of January last we received a letter from the Secretary to Government in the Revenue Department, and on the 14th of the following month a further letter was addressed to us by the Chief Secretary to Government, forwarding for our Report certain representations addressed to the Government against Mr. William Garrow, the Collector in Coimbatore and his principal public servants.

(A) Head or other inhabitants of a village appointed Village Collectors on a salary, the produce of alienated land.

(B) Registers of all the concerns of the village and keep the accounts of individual payments and of total collections by the Monigars, paid from the produce of alienated lands.

(C) Inhabitants who are cultivators, and pay the Monigars the tax assessed on their land and subsist on the residue, or produce remaining after paying the Government tax.

1279. On the receipt of these petitions, we proceeded in conformity to the orders of Government to call before us the persons who were stated to have subscribed them; and of 13 Monigars, (A) 5 Curnums (B) and 13 inhabitants, (C) forming a total of 31 persons, whose signatures were affixed to these papers; only 8 Monigars, 3 Curnums and 5 inhabitants, forming a total of 16 persons appeared before us. At the head of the whole party was Teroomally Pillay, a person who was particularly mentioned in the petitions, and who represented himself as the Vakil or Agent of the inhabitants of Coimbatore.

1280. We subsequently proceeded to a summary enquiry into the nature of the complaints referred by each of these several descriptions of persons, noting down the principal heads of the evidence given by the different individuals among the Monigars, Curnums and inhabitants respectively whom we selected for examination, and finding that these representations were intimately connected with the former petitions against the Collector's servants, upon which he had given us reason to expect a Report, so soon as the investigation into the conduct of the Native servants in the Judicial Department pending in the Zillah Court should have been brought to a conclusion; we took advantage of Mr. Garrow's presence at the presidency, on leave of absence from his district, to forward to him the whole of these papers, in order that he might have an opportunity to furnish any explanations, or submit any remarks that the perusal of them might suggest.

To Government, in Cons., 29th June 1815.

To Mr. Garrow, dated 20th March, in Cons., 20th March 1815.

To do., 23rd, in Cons., 23rd March 1815.

To do., 30th, in Cons., 30th March 1815.

From do., 6th, in Cons., 17th April 1815.

From do., 14th, in Cons., 18th May 1815.

From do., 3rd, in Cons., 8th June 1815.

See the medical certificate in Mr. Garrow's letter of the 6th April, in Cons., 17th April 1815.

1281. We accordingly had the honor on the 29th June last to lay, before the Right Honorable the Governor in Council copies of the letters which we addressed to Mr. Garrow on these occasions, together with the original replies which we had received from that gentleman, who, notwithstanding he was interdicted by his medical advisers from all official duties, had with that zeal for the public service for which he had always been distinguished, entered into a very detailed examination of the complaints which had been advanced and submitted to us the result of his observations upon them, as improved health gradually admitted of increased exertion.

1282. In addressing the Government on this subject, we submitted to them an extract from our last general Report to England as affording a connected view of the whole of the previous correspondence respecting the complaints in Coimbatore; and as without reference to this paper, it might be difficult to trace the connection which existed between the complaints formerly brought forward and those under consideration, we solicited the particular attention of the Government to the contents of this enclosure.

1283. From this paper the Right Honorable the Governor in Council, we remarked would perceive, that the principal servants of the Zillah Court were tried and judiciously convicted of a conspiracy of the foulest nature against the character of a very meritorious public officer, and that on account of the base cabal into which they entered against Mr. William Garrow and his principal public servants, all of them after due investigation and trial had been discharged from the service of Government by the Judge of the Zillah under the sanction and approval of the Provincial Court of Appeal for the Southern Division.

1284. The extract in question we observed would be also open to view some of the intrigues to which these persons resorted for this purpose, it would, we remarked, be seen that their agents were numerous; that many discharged Monigars and other dismissed servants were enlisted by them; and that after various attempts to effect their object in the Zillah of Coimbatore, in all of which they failed, they despatched emissaries to the Presidency, one of whom betrayed his trust, and by placing his credentials in the hands of Mr. Garrow, enabled that gentleman to bring the parties to conviction by the undeniable testimony of their own handwriting.

1285. The principal agent who adhered to the party was Teroomally Pillay, and we thought it particularly worthy of remark that this was the man, who on his road to Madras had the effrontery to write to the Court servants to send him proper persons to impose upon the Government, "as a play ought not to be begun, until all is ready to go through with it;" we deemed it proper to add that Teroomally Pillay was neither a Monigar, Curnum, nor a cultivating

inhabitant of Coimbatore. He was a person we observed of the description known by the Hindustani word "Omedwar," which means a hanger on for employment.

1286. We acknowledged that on receiving from the Government a petition professing to be addressed to them chiefly by "Monigars and Curnums lately dismissed," which represented this very Teroomally Pillay to be their agent, and by them sent to Madras, and which stated the Judicial enquiry that took place into the conduct of the late Court servants, under the orders of Government, to have been a mere trick of Mr. Garrow, and Causey Chetty, one of his principal servants with whom they now found themselves obliged to couple the Zillah Judge, "as doing every thing according to the Collector's pleasure," we were inclined to suspect its origin; and, however bold the allegations it contained of bribery, fraud and embezzlement, to an enormous extent, we deemed it necessary to demand proofs rather than to give ear to empty declamation.

1287. This caution we remarked was suggested to us by the experience we have had, that

See the letter to Government under date the 16th, in Diary Cons., 19th December 1805 in which the following sums are charged by the following persons.		
District.	Names.	Amount.
Southern Division of Arcot. Tanjore. Do. Do.	Shashagery Row	Rs. 10,40,000 0 0
	Rungyengar	Pags. 11,250 0 0
	Anneyappa Moodelly	Rs. 1,00,000 0 0
	Appaviah	Rs. 7,00,000 0 0
		Rs. 3,00,000 0 0

informers, dismissed Monigars and dismissed servants, particularly the latter (whose only hope of re-employment rests in a change of the head of the department) had hitherto considered it necessary to attract attention in their representations, not so much to the nature of the offence committed as to the amount. They were, we observed impressed with the belief that if the amount of the fraud charged were not considerable, their representation would not be noticed. It was not possible, otherwise we conceived to account for

the shameless assurance with which lacs had been charged where hundreds had not been proved. Our records, we observed contained too abundant evidence of this profligate disregard of truth, and insensibility for the feelings and characters of others. The cases stated in our letter to

In Diary Cons., 19th December 1805.
See letter to Government under date 2nd, in Cons., 2nd February 1809.

See letter to the Chief Secretary dated 10th, and entered in Cons., 14th February 1814.

NOTE.—In Nellore we observed they might be said to have been successful, for although Mr. Travers was promoted on the enquiry proving creditable to him; a change took place in the management, and of course a change in the line of native interest. Mr. Travers' head servant died soon after the enquiry terminated.

had therefore, we observed from past impunity, some reason for the belief they must possess that they had everything to gain and nothing to lose from these accusations. If they succeeded in procuring the resignation or removal either of the Collector or of his servants, their chance of future employment was improved and their point was gained. If they failed, they were not worse off than they were, before anxiety of mind they might cause to individuals, and the trouble and inconvenience they might cause to the public authorities did not come under their consideration.

1288.—If any doubt was ever entertained respecting the true origin of the petitions under consideration, it must, we conceived, be removed by the enclosures accompanying Mr. W. Garrow's letter of the 14th May last; that gentleman it appeared, had received from several of the parties employed on this occasion, confessions that they were the mere agents of the discharged Court servants, who if guilty of similar intrigues while in office without any obvious motive, were, we thought, much more likely to practice them, after their dismissal, as the only means left

by which they could regain their situations. The following quotations taken from the declarations of Condama Naick and Mooncoosawmy Moodelly, persons until lately employed by these dismissed servants were subjoined for the information of the Government.

"Similar petitions were also made ready and delivered into the Court through Teroomally

See No. 25 in the letter from Mr. Garrow, 14th, in Cons., 18th May 1815.

* This is one of the persons who signed the petition to Government, but who did not appear before us.

† Late Head Writer in the Court.

‡ Late one of the Law Officers in the Court.

§ This man appeared before us.

"Pillay, and they caused him to get himself ready for his journey, and sent him to Madras with 10 inhabitants, namely Parea * Colunda Rama Naick, Pulladom Govinda Naick, Nellore Moodoosawmy Moodelly, Pulladom Talook and Erode Kistna, &c. I received letters from † Iyah Pillay and ‡ Sastry with a remittance of some money for the expenses of Teroomally Pillay, &c. and proceeded to Madras, brought their answers back from thence, and delivered them to Iyah Pillay; after this, they sent § Sawmy Chetty and Coopien, furnishing them with petitions having advanced them money for their expenses to Madras for the purpose of preferring complaints; they sent them also copies of the said Arzees previously to their setting out by the Post to Madras the same; they gave into my hands a certain sum of money for the expenses of the said Sawmy Chetty, Coopien, Teroomally Pillay, Moodoosawmy Moodelly, Kist-

* Another of the dismissed servants.

† Commonly called the island.

NOTE.—This was believed to be true and to have occurred both during the government of General Amherst and the present Governor.

They did not attend at the Board of Revenue.

"On the night of the same day, Iyah Pillay, † Narrain Moodelly and the said Vencatachella

"Moodelly having laid hold of my hand, put it into the hands of Teroomally Pillay, declaring to him as follows:—"Get all business

performed by this man, he is my own man, take him of course in the business of writing and reading the said list; we shall pay him

"his salary of two Pagodas per month with your payments"; "besides this they showed me and the said Teroomally Pillay in several ways the way of writing the said list

charges. They then wrote us a letter to present an Arzee to the Government, and consequently the said Teroomally Pillay having assembled us (and also a number of beggars at

Madras) together paying them the said beggars 4 cash each per day, given out that they were

inhabitants come up for the purpose of lodging complaints, he produced them before the

gentlemen; as they were coming to and from the road, he further made some of the people

print their foreheads with naumums or religious long marks one day, and on another day the

same people rubbed their foreheads with ashes, telling the gentlemen that they were the inhabitants just arrived that day from the Zillah of Coimbatore. Thus we continued to prefer petitions

"to Government, when afterwards two persons came with a letter from the said Vencatachella Moodelly, telling us that they were goomastahs belonging to the Congayum Munnady*; which letter they

* NOTE.—The deceptions and misrepresentation attempted to be practiced in this man's name, formed the subject of a separate letter to Government, hereafter noticed.

† This petition was referred to us by endorsement of the Governor's Military Secretary.

"delivered to Teroomally Pillay on perusal of the same; it was suggested that in consequence of the inconvenience attending the coming of the Congayum Munnady, a petition prepared in his name should be forwarded by his Gomashtahs, advising us to procure the same to be presented by themselves † to Government, we staying with them, adding that they would further send people to complain, and that we should not be apprehensive of anything."

1289. The foregoing evidence if true, and we saw no reason to doubt its truth, because most of it was confirmed by the acts of the petitioners, certainly proved a confidential communication to have been carried on between Teroomally Pillay and the late Court servants, on the subject of all the petitions alluded to, and supported as it was by the declarations of several others of the same party, and corroborated by the formal admission of Teroomally Pillay himself under his own hand; that he was sent to the Presidency merely to act a part clearly we thought evinced that so long as the smallest chance of success remained, the discharged Court servants would leave no means untried to induce the public authorities at Madras to listen to the unfounded allegations of this hireling.

1290. It was not sufficient however we observed, that Teroomally Pillay and his adherents should be enlisted by the Court servants to perform their respective parts at the Presidency; these persons, we learnt with no less surprise than regret, had all this time been supported in their attacks on the character of the public officers of the Government by the public money taken out of the Judicial cash chest. It was stated that one of the parties had been condemned by the Court of Circuit to suffer fine and imprisonment for this offence, but it did not appear that the money either had been, or was likely to be recovered. For particular information on this point, we solicited the attention of Government to the enclosures No. 16 and No. 34 accompanying Mr. Garrow's letter of the 14th May, containing the information given to that gentleman by the Treasury Gomashtah of the Zillah Court named Nanjoondiah.

1291. With these few preliminary remarks as to the origin of the petitions which had been transmitted to us, we begged leave to call the attention of the Right Honorable the Governor in Council to the notes of the detailed examination of the parties taken before us, and to the remarks of Mr. Garrow thereon, as contained in the papers marked B enclosed in that gentleman's letters of the 6th April and 14th May.

1292. To have entered in this place into a review of all the multifarious and extraneous matters contained in these papers would have led us to discussions irrelevant to the subject immediately under consideration, and would have extended our address to an unnecessary length; we considered it sufficient therefore to state the general result of our examination, and to submit for the orders of the Government such suggestions as occurred to us in the course of this enquiry.

1293. We stated that the first person called before us was Teroomally Pillay, who placed himself at the head of the party, after reciting the various allegations contained in the petition to Government, respecting frauds, embezzlements and bribes to an enormous amount; he was asked for the detailed accounts whence he formed his total of Talooks, and his grand total of five lacs and thirty thousand (5,30,000) Star Pagodas; we observed that he affirmed in reply that the whole were secured in Coimbatore, but he told us that it was no business of ours to inquire as to the place in which they were deposited, adding that until the Collector and Causey Chetty should be

moved, he would not state where his proofs were secured; "when much pressed to state the place in which he deposited the detailed accounts; when requested to write the name of the place, and being informed that it would be deposited in a sealed packet," he altogether refused, and concluded his evidence by informing us in a very disrespectful manner that we might either prosecute or drop the enquiry as to us might seem most expedient.

1294. For the previous history of this man, we referred to the enclosures contained in Mr. Garrow's letter of the 3rd June, and we had no hesitation in stating that when he came before us with solemn affirmations that he possessed proofs; and that he merely wished the Collector to be removed to prove his assertions; we could not after what had been stated above entertain any doubt of his motives for this conduct, and we submitted to the Government whether it was to be believed that after following the Collector from village to village to find out the delinquencies of his servants, and obtaining from the inhabitants detailed accounts of the abuses that had been committed, he would travel all the way to Madras to effect the removal of the Collector and his servants, yet leave all his proofs behind him in Coimbatore.

1295. Trusting to chance to prove the truth of some of his assertions, this man seemed to have thought that he could not be too extravagant or too bold in his accusations; he found it, an easy matter to divide his assumed grand total of five lacs and thirty thousand (5,30,000) Star Pagodas into various items, and to sub-divide these upon the several Talooks of which Coimbatore is composed, but he could not commence with detailed or correct data, and the accounts he had himself delivered to us independent of every other evidence, were alone in our opinion sufficient to invalidate his testimony.

1296. Teroomally Pillay, we observed, on his first appearance as an informer before the Collector in Coimbatore after swearing to the truth of his charges, explicitly declared to that officer, that neither to him nor to the Zillah Court would he prove his assertions; he insisted on having a Committee. By Mr. Garrow his petition was then rejected, and very properly we thought as vexatious and undeserving of attention, he now appeared before us, not in his original character of an informer only, but as an accomplice in a base conspiracy, coming to the Presidency with the professed intention, as he himself said to act "a play," and he had the effrontery to repeat to us his positive refusal to prove any one of the bold assertions he had made, until those he accused were first punished and disgraced. In short the removal of Mr. Garrow and his servants was a *sine qua non* with Teroomally Pillay.

1297. In reviewing the evidence of this man, who stated that our only feeling was that of regret that so much valuable time should have been thrown away in seriously listening to a person of this description.

1298. Teroomally Pillay, we observed, was examined by us, although according to the principles which regulated the proceedings in a Court of Justice he ought not to have been heard:—

1st. Because when summoned before the Collector, after having sworn to the truth of his charges, he refused to proceed to the proof. This was known to us and was confessed by Teroomally Pillay.

2nd. Because he stated himself to be a Vakil, or representative of the inhabitants of Coimbatore; but possessed no Vakalatnamah; and

3rdly. Because we possessed proof of his being an Agent in a foul conspiracy against the persons whom he accused.

1299. Mr. Garrow we explained was not accused by Teroomally Pillay in the first instance of participation in Causey Chetty's alleged collections, he was therefore a competent person to hear accusations against his servants, and no other authority was empowered by the Regulations to take evidence on oath against such persons, except the Collector and the established Courts of Justice.

1300. We felt convinced that the Right Honorable the Governor in Council would concur with us in opinion that the evidence of Teroomally Pillay was totally undeserving of any notice; and the testimony of the other parties called before us, was also, we thought, liable to much suspicion, as well from their professed connection with this person, and the discharged Court servants, as from the circumstances in which they respectively stood with regard to the parties whom they accused.

1301. The following were the names of the other persons promiscuously selected by us for examination out of the number who appeared before us:—Valgeapa Gour, Shevamala Gour, Chitembra Gour, Sheikh Moodeen Routen, Comary Chetty, Rama Naiken, Chickia Mootien, Appana Moodelly and Sawmy Chetty. Of these ten persons, we observed three, viz., Shevamala Gour, Chitembra Gour and Sheikh Moodeen Routen were Monigars, discharged at the request of the inhabitants of their respective villages as shewn in the enclosures Nos. 27, 28 and 29 accompanying Mr. Garrow's letter of the 14th May; a fourth named Rama Naiken was one of those named in the declaration No. 25 as sent down by the late Court servants to assist Teroomally Pillay; a fifth named Chickia, representing himself to us as the agent of Doddiah the Monigar of Moolanoor was altogether disowned by his principal, who explained to Mr. Garrow in the letter

See No. 31 in Mr. Garrow's letter of the 14th, in Cons., 18th May 1815.

referred to in the margin, that he was his brother, and put that gentleman on his guard against his misrepresentations; and a sixth named Sawmy Chetty, was a discharged Tobacco Peon, whose connection with the Court servants, was amply proved in the enclosures accompanying Mr. Garrow's letter of the 14th May; and who indeed himself told us that he came forward with information merely because "he found it written in the Company's Regulations that if any one stated information such as he had given, *he would receive an appointment and a present in money.*" The evidence of such persons, even

See Minute of the Right Honorable the President, dated 12th October 1804.

NOTE.—No such promise we remarked is held out in the Regulations but three or four inhabitants of Tanjore who informed against the servants of the Collector in that district in the year 1804, and on whose information an enquiry was established and great frauds discovered (Tanjore being then under Annam) received rewards from 4,000 to 1,000 Pagodas each. This we conceived might have led to the numerous representations detailed in the letter to Government of 16th December 1805 referred to above.

* None of the declarations given to us were on oath; the Board of Revenue are not authorized by the Regulations to administer an oath to persons giving evidence.

upon oath ought, we conceived to be received with much caution, for they could not be looked upon as impartial either towards the Collector, by whom most of them had been dismissed from their situations, or towards those among his public servants who might be supposed to have possessed any influence with him in the affairs of the district; and we confessed that we attached still less credit to the allegations which they had advanced before us. The nature of these however, we remarked, would be sufficiently understood on reference to the paper B enclosed in Mr. Garrow's letter of the 14th May.

1302. It would thence, we remarked, be perceived that of the several persons whom we examined, few would confine themselves to what was within their own knowledge; nearly all of them commenced with the story of the five lacs and thirty thousand Pagodas, which was so fully detailed in the petition, and insisted on being heard as to that point; although their evidence on it went no further than mere affirmation, and tended to prove nothing except their connexion with Teroomally Pillay, and of course with the discharged Court servants.

1303. In addition to this however, we remarked, most of these persons had some complaint to make which concerned themselves individually; and as it was here, if any where, that truth was to be elicited, we went much into detail in this branch of our examination.

1304. The complainants, we observed, in general commenced by ascribing their sufferings to Causey Chetty, Mr. Garrow's Treasurer, whom it was evidently their chief object to criminate; sometimes he collected from them extra taxes, both for his own and for Mr. W. Garrow's use; sometimes he imposed additional assessments, in order to defray the expenses of the marriages which were celebrated in his family. By some he was alleged to have established a monopoly of ghee in the district; and by others to have exacted bribes, and to have taken provisions from the people for the use of the Cutcherry servants without paying for the same; but when the parties were more closely questioned respecting all these evils which they at first ascribed to Causey Chetty, they in general explained that all they had mentioned was done by the Monigars of their respective villages, and that they were only told that he acted by order of Causey Chetty.

1305. There were a few, however, we remarked who directly accused Causey Chetty of assembling the Monigars of 84 villages, and portioning out extra assessments on the villages rented by these persons, declaring that these additional taxes were for his own use, and that of the Collector.

"I have served the Government" said Mr. Garrow in reply to this accusation, "under the Board for the last twelve years as Collector, and I am now arraigned by a petty Monigar discarded for misconduct, in making collections in the country on my own account. The Board will not require from me any further reply to this than that it has not the shadow of truth as regards me."

1306. So far as the charges that had been advanced applied to Mr. Garrow personally, we deemed it due to that gentleman to state that his character stood as high in our estimation as ever it did at any period of his long service under us, and that a more upright and zealous public officer was not perhaps to be found in the Revenue Department; we would not take upon ourselves to assert that during the long period of this gentleman's administration of the Revenues of Coimbatore, none of his numerous public servants had ever abused his name by using it to cloak their own malpractices, because experience had shewn that this might happen in any district, but we thought that we might safely state, that whatever might be the result of further enquiries, the information before us did not lead us to conclude that this had been the case, and whatever further investigation might produce respecting the Native servants, we were satisfied that the conduct of Mr. Garrow himself would stand the result of any scrutiny.

1307. So far as concerned the accusers who united with the informer Teroomally Pillay in charging exaction and fraud to the extent of 5,30,000 Star Pagodas, and who individually, in addition complained of exaction, and even of oppression under the monopolies of tobacco and ghee, and the supplies taken for the troops and servants, we deemed it necessary to remark that as individuals they had not sought redress in the Courts of Justice established for their protection; neither had they complained to the Collector of the grievances they had sustained under the monopolies referred to; many of them, we observed, were persons who had been dismissed by the Collector for acts with which they now charged others; and while persons from all parts of the Province were daily filing their complaints in the Court, these persons, we remarked, had passed by the Court and proceeded to the Presidency. In the character of informers only then could they be heard here, and in that character they could speak only to one plausible case, "the assembling of the Monigars at Congayum for the purpose of arranging the amount of an extra collection." Of all the other items composing the total of 5,30,000 Star Pagodas they were entirely ignorant; and their evidence not being on oath, and under the circumstances detailed must, we conceived, be received with much caution.

1308. With regard to the accusations against the Collector's Treasurer Causey Chetty, we had already stated that they in general rested on hearsay evidence. It did not appear why this

man was selected. He was not, we observed, the Collector's head servant. He was an inhabitant of Madras it was true, but so were many of the Court servants; the testimony against him we thought had come before us in a very questionable shape; but there were some abuses which were so directly charged as to admit either of proof or disproof; and as Mr. Garrow's severe indisposition, which obliged him suddenly to quit the district did not allow of his entering so fully into the investigation of the conduct of his servants as we could have wished, we proposed to institute further enquiries in the mode prescribed by Regulation I. A. D. 1809, and Regulation V., A. D. 1811 on the following specific points, which involved every subject of complaint against the Native servants that appeared to us deserving of attention.

1st. Whether or not any extra assessment had been levied in the country in the years 1811, 1812 and 1813, and if by any Native servant, for what purpose, and for whose use?

2nd. Whether or not restrictions had been imposed by any Native servant on the sale of ghee, and if so, for whose benefit and to whom the profits accrued?

3rd. Whether or not the sale of any office such as that of Monigar or Curnum had been made, by whom and for whose benefit?

4th. Whether or not the public servants had withheld payment for the supplies collected for troops or the money had been withheld by the Monigars?

5th. Whether or not the alleged oppressions under the Tobacco monopoly existed?

6th. Whether or not the Catcherry servants had always paid for their supplies when on circuit.

7th. Whether or not Causey Chetty was or had been engaged in trade, in what branches of trade, and whether in conducting his trade, he had in any instance exercised any undue influence, or abused the confidence of the Collector?

1309. That exactions might have been made in some of the villages mentioned by the complainants was, we thought not improbable; but it seemed to us very doubtful that they had been carried to any considerable extent, or established on the systematic footing alleged by these persons; and if this had really been the case remained to be proved, whether any of the servants of the Collector had been implicated in such transactions, or whether the blame rested on the Monigars alone, who it was known were too apt to resort to such practices.

1310. With regard to the monopoly of ghee, a reference to the correspondence noted in the margin, we observed would shew, that at the suggestion of Mr. Garrow himself, certain restrictions formerly imposed on the sale of that article in Coimbatore were entirely abolished so far back as the year 1805; and if by any means a new monopoly had been introduced into the district, we were satisfied that it must have been without the knowledge of Mr. Garrow; the evidence before us on this point however was sufficient in our opinion to evince the expediency of investigation, with a view to establish the existence or non-existence of this alleged monopoly.

1311. The paper marked No. 8 accompanying Mr. Garrow's letter of the 14th May contained a denial on the part of Causey Chetty that he had been engaged in trade; the complainants on the other hand strongly urged that he had been engaged in commercial speculations, and a local inquiry alone, we remarked, could satisfactorily establish the fact.

1312. We observed that under Regulation III; A. D. 1809, provision was made "for a special enquiry," when charges of a serious nature were preferred to any of the established Courts of Judicature against any of the Covenanted servants of the Company for several reasons detailed in the preamble, and among others, "that if the charge should appear to be unfounded, justice might be done to the character of the accused;" such Covenanted servant, we remarked, could be prosecuted in the Supreme Court only. The Commission allowed to be appointed to conduct a special enquiry was placed by Section 8 like other Courts of Judicature under the Sudr Court. It must, we observed, be guided in its proceedings (see Section 13) by the forms and rules which are prescribed for the guidance of the Zillah Courts, and the Commissioners were to be sworn according to Section 6.

1313. Regulation I; A. D. 1809 and Regulation V; A. D. 1811, which were the Regulations referring particularly to Native servants, and which provided for their appointment and removal, did not appear to provide for any special enquiry by a Commission; no Commission, we observed, was sanctioned or authorized. The Collector was directed to enquire into their conduct, and to examine witnesses on oath; no other person was authorized to administer an oath, the Courts excepted.

1314. Under the existing Regulations therefore we stated that an inquiry into the conduct of the Native Revenue servants by any other person than the Collector would, in our opinion be irregular, the witnesses, we remarked, could not be examined on oath, nor the parties to be examined; an Acting Collector we observed was of course vested with the power of Collector.

1315. We proposed therefore that the Acting Collector, Mr. Bell should be directed to institute a strict enquiry on the several subjects above mentioned; we did not by this arrangement wish to be understood as implying in the most remote degree any want of confidence in Mr. Garrow. The object, we remarked, was to establish the guilt or innocence of the Native Revenue servants, an object which was as anxiously desired by the Collector as by us.

1316. Should the Government approve of the above suggestion, we stated that we should be prepared to furnish Mr. Bell with detailed instructions; the result of our summary investigation we observed would of course form the ground-work of his proceedings, but we proposed to restrict him to the specific points above mentioned, in order to prevent him from wandering into a wide field of general investigation, from which experience had shewn that no solid benefits ever accrued. It might also, we thought be proper to exclude Teroomally Pillay from being heard, he having already been offered the opportunity provided by the Regulations of proving his charges which he declined, and being besides undeserving of credit.

1317. Should the result of the proposed enquiry prove that the public interests had suffered in any degree from the negligence or corruption of the Native Revenue servants, means, we observed might be adopted for punishing the offenders, so far as they might be punishable by the existing laws, and for retrieving the loss which the Government might have suffered; but for injuries sustained by individuals, of which chiefly the complaints in question appeared to consist, the Courts of Adawlut, we observed, were the only tribunals which could grant redress, and these Courts had purposely been entirely overlooked by all the complainants.

1318. It was well known we remarked to the Government that the chief object of the separation of the Revenue from the Judicial authorities was to establish tribunals for redressing on the spot, any oppression which individuals might sustain from the Revenue officers; if neglected in the Supreme Court, the parties might apply to a superior tribunal and to the Sudr Adawlut at the Presidency as the last resort. These Courts, we observed, had specific powers vested in them for this purpose, and we respectfully submitted to the Right Honorable the Governor in Council, that it was to these tribunals which alone can protect the defenceless and redress the injured, that those who had actually suffered injustice ought to be referred. That it was not possible for the Board of Revenue at a distance from the accused parties without power to administer an oath with little

leisure from the pressure of other important business to attend to, and redress individual wrongs, and that one act of corruption, exaction or fraud established in a Court of Justice and punished by it, would produce a much more salutary effect on all parties, than the harrassing and often fruitless enquiries which resulted from extra-judicial investigations.

1319. We did not mean by these observations to give an opinion that accusations and informations of frauds and corruption against the Native servants in the Revenue Department should not be received by any other authority than a Court of Justice, or that fraud, exaction and corruption did not exist amongst our Native servants even to a great extent. We meant no

* NOTE.—The enquiry in Tanjore in 1804 proved the extent to which such practices can be carried.

more than to suggest the expediency and policy of referring individuals in all cases to the proper tribunals for the redress of their individual wrongs. To state that united representations of individual injuries according to former practice were no longer necessary for the attainment of redress, and that in cases where professed informers came forward to establish frauds in the public Revenue for the corruption of individual servants, security should be taken for the personal appearance of the accuser, and a prosecution under his guidance should be commenced in a competent Court.

1320. The Courts of Justice, we remarked, had been established for the protection of all classes, and the Native servants we conceived were as much entitled to that protection as any other class. For ordinary misconduct as public officers they were liable to dismissal: for corruption and fraud on the public Revenue and exaction, they should, we observed, be prosecuted either by the individual injured, or by the public if it had suffered. In no other manner could the amount embezzled or exacted be recovered or the delinquent be adequately punished.

1321. As long as the present practice should exist of realizing the public Revenue in all its branches through the means of stipendiary agents on salaries so little proportioned to their trusts and responsibility, and as long as these persons could entertain but little hope from the past that honesty would secure reward, or even permanency of employment, so long, we observed, must individuals and the public be liable in a greater or less degree to all the frauds, corruptions and exactions detailed by Teroomally Pillay and his associates. His accusations shewed at least the means of defrauding the public, and oppressing the people possessed by the Native

* NOTE.—We here intimated our intention to lay before the Government at an early period a Report on the best means that had suggested themselves to us for checking abuses on the part of the Native Revenue servants with a Regulation amending the provisions of Regulation XXXIII, 1802, both of which had been prepared, and were then under consideration; on this point we solicit a reference to that part of the present general Report which is included under the head "Native Revenue Servants."

servants. Our experience did not lead us to doubt the possibility or even probability of such cases occurring. The extent to which such evils could be carried with success or impunity must, we remarked, depend on a variety of circumstances, and on future measures we observed must the hope rest that such evils could be entirely or in part remedied. *

1322. Under this view of the circumstances detailed in our Report, we begged leave to recommend that so soon as the preliminary enquiry proposed to be instituted in Coimbatore should have been established, the probable existence of fraud, corruption, exaction or embezzlement, the individuals injured should be recommended to apply to the Court for redress, and if the case deserved it, and it were considered legal, they should be assisted by the Government Vakil and Acting Collector in filing complaints according to the established forms. That if any of the informers produced any thing like proof of any of the above crimes against any Native servant, a prosecution under their direction and with their aid should commence against such of the public servants as might be named as likely to be convicted; or in the event of the Government having suffered loss, that a discretionary power should be granted to the Acting Collector to proceed against those of his servants whose guilt might be established to his satisfaction, under the provisions of Regulation XXXIII, 1802.

1323. On the 2nd of November 1814 we received a petition addressed by a person styling himself the Munnady of Coimbatore, to His Excellency Lieutenant General Amherst, the late Governor, which was referred to us by an endorsement of the Military Secretary to the present Right Honorable the Governor; and on the 29th June last, the same date as our address above recited, we submitted for the information of the Government the correspondence which had passed with the Collector in Coimbatore on the subject of this petition.

1324. It appeared that the petitioner was the descendant of a family formerly of some consequence in the Coimbatore country, who were expelled from it by the late Government of Mysore, on account of misconduct in the collection of the Revenues: when the district came under the British Government, the petitioner seemed to have applied to the first Collector Mr. Hurdle for permission to rent out the district, and, in consequence of want of success to have retired to Pylany where, despairing of obtaining a situation in life adequate to his expectations, he appeared like many Hindoos in similar circumstances to have abjured the world, and adopted the habit of a religious mendicant.

1325. The petitioner in his first address to Mr. Garrow, without knowing what was to be the amount of the decennial Settlement for the Talooks of Cungeam and Dharaporam, offered to rent these districts for ten thousand (10,000) Pagodas more than the sum which might be fixed for the decennial rent; a proposal in itself we remarked absurd as to the amount, and altogether adverse to the then existing orders of Government for the introduction of a village lease, which directed that the rent should be granted to the respective inhabitants of each village to the exclusion if possible of all strangers. The petition on this latter ground alone we observed was very properly rejected by Mr. Garrow.

1326. In his second address, in reply to Mr. Garrow's instructions to make a proposal for some specific village, he explained that it "would not suit" him "to rent one or two villages," but that he wished to become the Renter of "different villages," and he advanced complaints against the Monigars of the villages in Coimbatore, charging them with improperly diminishing the Revenue.

1327. As this second proposal was not in any material respect different from the first, we were of opinion that the Collector acted right in rejecting it also.

1328. With regard to the accusations of the petitioner against Mr. Garrow's servants, it did not appear that he had himself been in any way aggrieved by the parties accused; those who had suffered injustice, if they were desirous of redress were, we conceived, bound to seek it in the Courts of Justice, and we did not think it probable that a religious mendicant at Pylany could possess the means of obtaining correct information of abuses in Coimbatore; at all events his representation in the character of an informer could not under the Regulations be attended to unless made in person—criminal accusation we observed, could not be heard by Deputy; and we entirely concurred with Mr. Garrow in opinion that it was unnecessary to enter into a desultory and unprofitable correspondence with a person of the description given of the Munnady respecting the conduct of his native servants.

1329. The paper enclosed in the Collector's letter however being an original declaration by 22 inhabitants of those districts which the Munnady proposed to rent, shewed the petition to have originated with the dismissed Police Darogah Venkatachella Moodelly, one of the most active promoters of the conspiracy against Mr. Garrow and his servants, which had been already the subject of Judicial investigation; and the other papers submitted with our address before recited left us no room to doubt that this was one of the many unsuccessful intrigues which had

been practised by the discharged servants of the Zillah Court, with the view of recovering the situations. The investigation which we had proposed to institute would, we hoped lead to discovery of abuses, if any had been committed in the Province of Coimbatore.

1330. In our Proceedings under date the 11th March 1813, of which an extract was submitted to the Government on the 29th of April following, we took view of the collections realized from the Province of Coimbatore since its first acquisition, and stated at great length our opinion respecting the amount which should be adopted as the basis of the decennial Settlement of that district. The pressure of public business occasioned by the introduction of the new Settlement, deprived us at that time of an opportunity of laying before the Government in a more detailed shape, the separate Report which we had then received from the Collector on the Settlement of the Revenues for Fusly 1221, which we had the honor to submit for the information of the Right Honorable the Governor in Council on the 4th September last; and we also availed ourselves of that occasion to forward for his consideration, the subsequent Reports on the Settlements effected by Mr. Garrow for Fuslies 1222 and 1223.

1331. We subjoined the following Abstract Statement of the Settlements for each of the three years in question.

	Fusly 1221.			Fusly 1222.			Fusly 1223.		
	Str. Pags.	F.	C.	Str. Pags.	F.	C.	Str. Pags.	F.	C.
Land Rent	5,39,537	10	31	5,05,630	31	73	4,83,162	13	73
Poligar's Peshcush	8,005	27	17	8,005	27	17	8,005	27	17
Customs	21,625	5	67	23,530	27	70	24,390	2	75
Abkarry	4,672	39	7	5,304	19	23	5,684	25	57
Total...	5,73,840	37	42	5,47,471	16	23	5,21,242	24	62

1332. We observed that exclusive of the Tobacco monopoly, the Revenues of the Coimbatore district were derived from four district sources; viz., the land rent, the Peshcush paid by certain Poligars; the Customs and the Abkarry or tax imposed on the retail sale of spirituous liquors; each of these we proposed to consider separately.

1333. On the subject of the Land Revenues of Coimbatore, we begged leave to solicit the particular attention of the Government to our Proceedings under date the 11th March 1813, which contain ample information on the former and present state of that district. On a reference to that paper it would, we remarked, be perceived that for the reasons therein stated, it would lead to erroneous conclusions to compare the Settlements for Fuslies 1221, 1222 and 1223 with any of the Settlements for former years; we had there recorded our opinion that various causes which it would be an unnecessary repetition here to recapitulate, operated to raise the Settlements for former years above the amount which ought to have been the limit of the Government demand; we stated that the actual collections in particular years had been so high as materially to impair the resources of the district; and after a mature consideration of all the circumstances connected with this Province, we submitted with reference to the average past collections of a certain number of years, which appeared to us to afford the best criterion of the true capability of the country, that the Government demand for land rent during the first five years of the decennial lease ought to be limited to the sum of Pagodas 5,50,000 to be gradually increased

Pagodas 5,85,000 in the course of the following five years; an arrangement, which having been submitted to the Government, and never objected to by them, we concluded received their probation.

1334. The three years which formed the subject of our address under notice were not all included in the decennial Settlement; but the reasoning in our Proceedings of the 11th March 1813 would, we remarked, be found applicable to the Settlement, of any year subsequently to Fusly 1220, whether included in the decennial Settlement, or otherwise; for the averages by which we were guided in proposing the amount of that Settlement, were the average collections of certain years all previous to Fusly 1221; we accordingly adopted the sum of Pagodas 5,50,000 therein proposed to be the limit of the Government demand during the first five years of the decennial lease, as the standard of comparison with the Settlements for Fuslies 1221, 1222 and 1223 submitted for the consideration of Government.

1335. We submitted the following Statement exhibiting the amount of the Settlements in question in comparison with this standard.

	Fusly 1221.			Fusly 1222.			Fusly 1223.		
	Pagodas.	F.	C.	Pagodas.	F.	C.	Pagodas.	F.	C.
Land rent.	5,39,537	10	31	5,05,630	31	73	4,83,162	13	73
	5,50,000	0	0	5,50,000	0	0	5,50,000	0	0
Decrease...	10,462	34	49	44,369	13	7	66,837	31	7
Per cent...	1-14 $\frac{1}{16}$	0	0	8- $\frac{1}{16}$	0	0	12-2 $\frac{1}{16}$	0	0

1336. We observed that this statement showed a considerable defalcation in the Land Revenue of Coimbatore to have taken place during the three years under notice; but before we proceeded to detail the particular causes which had led to this result, we deemed it necessary to remark that the sum assumed as the standard of comparison with these Settlements although low, compared with the actual collections during certain former years, most of them prior to the establishment of Courts of Justice, yet was the full amount to which with reference to a fair average of the past collections during previous years and the exhausted state of the country, it was resolved for five years to limit the Government demand. This we observed was the maximum rent; the highest Revenue which we thought could be demanded during that period, and the principles on which the decennial rent was founded, provided for a relaxation even in this demand, in the event of any extraordinary calamity, such as the prevalence of disease or a failure in the periodical rains.

1337. The triennial lease in Coimbatore reported on in our address to Government of the 10th January 1810 expired with Fusly 1220. The lands at that period we observed reverted once more to the Government; but they were restored to them in a state very different from that in which they had been made over to the Renters. The cheapness of grain during the triennial lease, the short duration of that Settlement, and the epidemic disease which carried off in the course of 16 months no less than 22,451 souls,

were all stated by the Collector to have operated in exhausting the resources of the country. That each of these tended in some degree to produce this effect could not, we thought be doubted, and it was certain we observed that this Province suffered most severely from the awful visitation, which for a time more or less afflicted nearly the whole of the southern countries; but the chief cause of the lands reverting to the Government in an impoverished and reduced condition at the termination of the triennial rent we apprehended to be over-assessment during that lease.

1338. It had more than once been our duty to notice the effects produced by the orders

COIMBATORE
Triennial Lease.
Jumma.

	Page.
Fusly 1218.....	5,99,234.
Fusly 1219.....	6,09,115 in-
crease in the first year	9,881.
Fusly 1220.....	6,14,254 in-
crease in the second year	5,139.
See Minute of the Board in	
Cons., 11th March 1813.	

from England of 1807, and in no district perhaps had these been more exemplified than in Coimbatore. The authorities in England we observed about that period, issued reiterated and urgent orders for a reduction in their expenditure, (implying as much perhaps the necessity of an increase of their Revenue,) so as to produce a net income of a million sterling; declaring that "the nation will be satisfied with nothing short of this." Great exertions we remarked were consequently used to effect this end, extensive reductions were made, and the triennial Settlement in most districts not only exceeded the collections of previous years, but was made to augment annually; we apprehended that the records of our Secretary's office contained too abundant evidence that the Collectors generally, in forming the triennial lease Settlements were led by the spirit of these orders which were couched in very imperative language, to estimate too sanguinely the capabilities of their districts, and to lose sight of the dictates of a sound and liberal policy. Hence we observed the decrease in the Land Revenue anticipated in the discussions preliminary to the decennial Settlement. Hence in some degree at least, the defalcation in the Revenues of Coimbatore.

1339. On the expiration of the triennial lease in Coimbatore, Mr. Garrow under date the 24th December 1811 addressed us on the subject of the future Settlement of that district; and our orders in reply were conveyed to the late Collector under date the 20th January 1812; the substance of this correspondence having been already stated to the Government in our Proceedings of the 11th March 1813, we deemed it sufficient to remark, that it contained a discussion respecting the amount of the *fixed* Settlement then in contemplation, which tended to delay the immediate progress of that arrangement; and that on this account we authorized the Collector to provide for the realization of the Revenue for the then current year Fusly 1221, by means of a temporary Ryotwar Settlement.

1340. Mr. Garrow's letter of the 27th March 1812 contained his Report on the Settlement effected under these orders; and the two letters noted in the margin called for and afforded certain information subsidiary thereto. The explanations required in this last mentioned correspondence having been satisfactorily answered did not appear to us to demand any particular remark, we therefore proceeded to explain the causes which operated to reduce the Revenue of Fusly 1221 in the sum of Pagodas 10,462-34-49 below the standard beforementioned.

1341. Besides the causes already stated as tending to reduce the Land Revenue at the expiration of the triennial lease, the Collector in Fusly 2211 we observed had to combat a most unfavorable season and a partial continuance of the epidemic disease; we subjoined the following copy of a letter addressed to us by Mr. Garrow on the 19th December 1811 towards the commencement of the Fusly containing an account of the season.

"I have the honor to enclose Statement of the rain that has fallen in this season since July to the 12th November last."

"In this your Board will observe that there has been a very great backwardness in the season. By looking at the abstract at the end, which is made out as clear as I have been able to make it, it will be seen that in Andy, which is the month for sowing the principal grain of the country, viz., Cumboo, hardly any rain fell. This season is called the *Andy Puttum* which, if it passes away without rain, endangers the Revenue, which can only be brought up by the rains in October and November when the inferior kinds of grain are cultivated."

"I am sorry to say that even this hope has been denied; excepting some partial rains in the beginning of November, we have had none since, and although the weather has been lowering for some time past, yet I am afraid the season will turn out very unfavorable; a few days of rain even now, would be of substantial benefit."

1342. In his Report on the Settlement at the conclusion of the year, Mr. Garrow added "situated similarly to the districts in the Carnatic" in point of season, From Mr. Garrow, 27th March, in Cons., 6th April 1812. I am sorry to inform your Board that no rain has fallen since my letter of the 19th December 1811."

1343. A total failure in the monsoon rains must, we observed have an injurious effect on the Revenue of any of these districts; but we explained that it is more particularly felt in one like Coimbatore, which consisting almost exclusively of extensive tracts of dry grain land is nearly entirely dependent for productiveness on the periodical rains. The year under consideration we remarked was one of very general distress throughout the Peninsula, and although Coimbatore escaped the sufferings from scarcity, which were experienced in some of the neighbouring Provinces, it was, we observed to be expected that the Revenue during such a season would fall below the general average of former years. To this we added that the inhabitants had succeeded in the course of the triennial lease in obtaining their lands from the Renters, on terms below the survey rates of assessment; and that on entering into a Settlement direct with the Government, they insisted on the continuance of these reduced rates. This we remarked naturally led to some further reduction in the Revenue, which the unfavorable nature of these seasons prevented from being covered by an increase of cultivation.

1344. On a review of this combination of circumstances, arising from a total failure in the periodical rains, a temporary reduction in the *teerwa*, a partial continuance of the epidemic disease, and the ill effects resulting from the triennial lease, we were of opinion that Fusly 1221 was one of those years in which under the decennial Settlement, some remission would have been essentially necessary for the future welfare of the country; and that therefore, the amount in which the Settlement for Fusly 1221 fell below the standard for the first five years of the decennial lease was not greater than might have been expected.

1345. It was with much concern that we were obliged to report equally, if not more unfavorably of the nature of the season in the succeeding year. Under date the 31st December 1812, we had the honor to lay before the Government two communications on this subject from Mr. W. Garrow; from which it appeared that so severe a drought had been experienced in the months of May, June and July 1812, as by destroying the pasturage, to occasion an extensive mortality among the cattle; and that the rains which had fallen in October were accompanied by such violent and unseasonable storms as to prove injurious rather than beneficial to the country: we stated that the weather at the commencement of the year had been such as materially to affect the Settlement for Fusly 1222; but as it was then still in progress, and a fall of rain had taken place sufficient for all the purposes of cultivation at that late season, we expressed a faint hope that, although at that time considerably below the amount of the Settlement for the preceding Fusly, the further Reports of the Collector would afford more satisfactory information on this subject.

1346. We explained that the occurrence of a second unfavorable year, and the delay neces-

To Mr. Garrow, 30th Novem-
ber, in Dy. Cons., 3rd December
1812.

In Cons., 1st July 1813.

sarily attendant on the discussions respecting the decennial Settlement had induced us to authorize the Collector to form in this as in the previous Fusly a temporary Ryotwar Settlement, transferrable from the Circar to the Renters, should the introduction of the new lease take place previously to the expiration of the Fusly. The execution of these orders, we observed was reported in Mr. Garrow's letter of the 22nd June 1813, but we regretted to add that the result tended to justify rather the apprehensions than the hopes which we expressed to the Government. Indeed the nature of our communication of the 31st December 1812 was such, as must, we conceived have prepared the Right Honorable the Governor in Council to receive this information.

1347. The Settlement for Fusly 1222 we observed fell below the amount assumed, as the standard of comparison in no less a sum than Pagodas 44,369-13-7 being also under the Settlement for the previous Fusly to the extent of Pagodas 33,906-23-38.

1348. This sum of Pagodas 33,906-23-38 was derived from a small increase to the extent of Pagodas 627-39-34 in the Dharapooram Talook, being deducted from the gross decrease in the other Talooks of the district to the extent of Pagodas 34,534-17-72, of which the particulars were explained in the Statement No. 2 accompanying Mr. Garrow's letter of the 22nd June 1813.

1349. From this document it appeared that of the whole decrease, the considerable sum of Pagodas 23,032-28-23 arose from the Ryots having relinquished their farms or contracted their cultivation. That this was in some degree owing to the nature of the season, there could; we thought be little doubt, but it was ascribed by the Collector chiefly to a combination among the

*Note.—Attempts of this nature had been made in other districts.

people, who confederated to sacrifice their interests during Fusly 1222, and to depreciate* the Revenue of that year in the hope that this would induce such a reduction in the amount of the decennial Settlement then about to commence, as would more than compensate for this temporary sacrifice; we observed in addition to this, that the Collector "had serious grounds to doubt the integrity of several of his Tahsildars," and that with a view to prevent their local influence baffling inquiry, he made a general remove of these officers in March 1813, from one Talook to another, which was attended with beneficial consequences; but his investigation into their conduct was not so successful as he could have wished "leagued with the Carnums," whom Mr. Garrow correctly described as "prescriptively defrauders of the Revenue, it is next "to impossibility" observed he "to bring home conviction in cases of this nature, although there remains not the smallest doubt in my own mind as an Executive Officer of the delinquency of several of the Tahsildars of indirect participation in the guilt;" we remarked that Mr. Garrow was here reporting on a Ryotwar Settlement.

1350. Of the remaining decrease in this year, we were concerned to state that Pagodas 7,839-27-77 was to be ascribed to the epidemic fever which continued its ravages during Fusly 1822, especially in the Sattimungalam Talook, where it was stated to have been "dreadfully fatal;" Pagodas 1,669-38-10 was to be attributed to a most violent storm and inundation from the bursting of five considerable tanks by which "whole villages with their cattle, stock and other property were wasted away;" and Pagodas 920-34-79 arose from the destruction of crops by the wild elephants. The remaining items were in amount so small, and were so fully explained in the Collector's statement as to render unnecessary any additional remark upon them.

1351. Our letter of the 31st December 1812 reporting so fortunate a season to have succeeded one of a no less unfavorable nature must, we conceived have led the Government to expect a considerable defalcation in the Revenues of Fusly 1222. The loss of an additional number of the inhabitants of the district, and the mortality which carried off a considerable portion of the agricultural stock of the country, could not fail severely to aggravate the other

difficulties with which the late Collector had to contend, in consequence of a combination among the inhabitants, and the inattention or corruption of his Native servants; at the same time we confessed that the suspicions avowed by Mr. Garrow against his Tahsildars, had excited in our minds some apprehension that the decrease observable in the Revenues of this year, might be partly attributable to their abuses. The inquiry which we had already recommended to be instituted into the conduct of the Native servants in Coimbatore would we remarked prove how far the suspicions of the late Collector and our own apprehensions on this head, might be well or ill founded.

1352. Our Proceedings under date the 11th March 1813 transmitted to the late Collector on the 1st of April following, contained the necessary instructions preliminary to the introduction of the decennial Settlement. But subsequent orders having been received from England, directing the Ryotwar system to be reverted to in all practicable cases, instructions to that effect were afterwards issued to Mr. Garrow, in common with other Collectors into whose districts it had been resolved by Government to revert to that system.

1353. In stating to Government that we did not anticipate any difficulty in reverting to the Ryotwar system in Coimbatore, we referred to the circumstance of its being almost entirely a dry grain district, of its having been regularly surveyed and assessed, and of the Revenue having been collected Ryotwar till Fusly 1218, when the triennial lease was introduced; of the progress which might have been made in forming the decennial lease Settlement, we were not aware at the period of our first addressing the Government in reply to the orders received from England not having then received Mr. Garrow's reply to a circular communication of the 2nd August 1813 calling for this information; we thought it probable however, that no great progress might have been made.

1354. From the reply of the Collector afterwards received, which we submitted for the consideration of the Honorable the Governor in Council under date the 16th September 1813, it appeared that a very considerable portion of the district had been settled on lease, in pursuance of the sentiments and instructions contained in our Proceedings under date the 11th March 1813.

1355. Under these circumstances, we submitted to Government that any attempt to annul the engagements which had been actually concluded or to stay the farther prosecution of the Settlement (already so far advanced) to a conclusion, would be impolitic; we moreover expressed a hope that this was one of those cases in which the Government would be considered by the Honorable Court of Directors to be fully justified in not proceeding to carry into effect the plan of Settlement prescribed by the orders of the Honorable Court.

1356. The Government in reply, having directed that the decennial Settlement might be prosecuted to a conclusion in Coimbatore, the necessary orders were issued to the late Collector, and his address under date 29th September 1814 reported the progress of that measure during Fusly 1223.

1357. In this Report we observed Mr. Garrow stated that when he addressed us on the 10th September 1813, he anticipated a favorable monsoon, and from the general feeling of the inhabitants, entertained at that time little doubt of concluding the decennial Settlement within the Fusly, especially as the more wealthy and reputable farmers had given encouragement for an extended cultivation, in the hope of the Settlement being formed, and were willing to conclude their agreements on the appearance of a favorable season. These hopes, however, he added were in the end entirely disappointed. "From the date of my letter" said he "to the

"end of the Fusly, it is a fact that there was no rain; a few instances of a shower here and there does not impair the statement; not a tank of the smallest dimensions was filled, and the small quantity that was sent down from the hills during the equinoctial storms was insufficient to induce cultivation."

"There was no great reason to be surprised that those villages which were most forward in the first instance, drew back upon this disappointment. In order to prevent the effects of combination, I myself inspected the state of the country, and was fully convinced of the disastrous state of all the dry grain villages in particular, where not a blade of grass even could be seen for miles around in many parts. The cattle were dying from want of forage, or were so weakened that they were unfit to labour, to have entered into a decennial lease with villages of this description would have been an ultimate deception on your Board, had I formed it. I therefore confined myself to the formation of agreements with such only as were not so badly situated, whose means were greater and whose recovery was immediate."

1358. Under these circumstances, we remarked only 406 villages were rented during Fusly 1223

Of which the land rent amounted to Pagodas.....	1,85,462	0	0
And the Swarnadayem to Pagodas.....	3,942	4	35
Total rented.....	1,89,404	4	35
The remaining 1091 villages were retained under Aumanie on the Ryotwar plan; the land rent produced Pagodas.....	2,85,015	33	57
And the Swarnadayem Pagodas.....	8,742	20	72
Total Aumanie.....	2,93,758	9	49
Total Settlement	4,83,162	14	4

1359. This Settlement we were sorry to state fell below the amount fixed as the standard rent during the first five years of the decennial lease in the considerable sum of Pagodas 66,837-31-7, and was less than the Settlement for the previous year by Pagodas 22,468-18-0.

1360. Of this latter decrease, Pagodas 2,269-0-51 was ascribed to deaths among the inhabitants; Pagodas 5,704-2-69 to emigrations from the district, in consequence of the unfavorable nature of the season; and the remainder to the relinquishment of farms from the reduced and distressed circumstances of the people.

1361. A dry and unhealthy season, approaching almost to a scarcity, followed by a second year of severe drought and mortality among the cattle, and succeeded by a third, such as that just described in the words of the late Collector, must we observed have reduced the Ryots to a situation of extreme difficulty and distress; but an additional evil of a most deplorable and afflicting nature visited Coimbatore during Fusly 1223. Of 1497 villages included within this province, no less than 200 villages, containing 2,959 houses, were in the course of that year totally consumed with fire. "Every night" said the late Collector "one or two villages were burnt to the ground, and in the Perinderah Talook the Ryots were forced to live under hedges and trees, and those whose houses still stood prudently unthatched them to prevent worse consequences."

1362. This extraordinary calamity, Mr. Garrow was of opinion could not originate in chance; and the enquiries which he consequently instituted, led to the discovery of the mode in which the arson was generally perpetrated, and to the apprehension by the Magis-

trate of one of the incendiaries engaged in this wicked and destructive crime. The extent of the evil we remarked would be sufficiently understood by the circumstance of its having attained such a height as to induce the Court of Circuit to offer a reward of 500 Rupees for the apprehension of each offender.

1363. The losses of the unfortunate inhabitants from this cause were estimated by the late Collector at Pagodas 15,896-16-15, to repair which we took upon ourselves to authorize the immediate issue of advances to the extent of Pagodas 15,000, a measure which, both as necessary and expedient, we trusted would receive the approbation of the Right Honorable the Governor in Council.

From Mr. Garrow, 23rd September, in Cons., 17th October 1814.
To Mr. W. Garrow, 17th, in Cons., 17th October 1814.

1364. If such were the losses of the Ryots, the losses of the Government, whose Revenue depends on their labor could not, we remarked fail to be proportionately severe. The destruction of upwards of thirteen villages in every hundred contained in Coimbatore must necessarily have been attended by some reduction in the Settlement; and when it was found that notwithstanding the many other causes of depreciation already noticed, the amount of the Settlement for Fusly 1223, the first year of the decennial rent did not fall below the sum to which it was resolved to limit the Government demand during that year to a greater extent than 13 per cent; we conceive that the loss was not much more than proportionate to the calamities which afflicted the district.

Standard ... 5,50,000 0 0
Settlement. 4,83,162 14 4
Decrease : Pags. 66,837 30 76
or about 12½ per cent.
Number of villages, 1497.
Burnt 200 or more than 13 per cent.

1365. We observed that on a general review of the Settlement of the Land Revenues of Coimbatore during Fuslies 1221, 1222 and 1223, attention was apt to be particularly attracted by the considerable and increasing defalcation which had taken place during each of these three years; but we trusted that a careful and particular examination of the explanations which we had endeavoured to afford in the course of our address under notice, and of the more detailed information to be found in the correspondence which accompanied it, would shew that this reduction was of only a temporary nature, and that was to be ascribed chiefly to causes beyond the control of human exertions.

1366. At the same time we thought it not impossible that further inquiry might prove this decrease to originate in some degree also in the abuses of the Native Revenue servants; concealment, combination and fraud on the part of our Native Revenue Agents had been repeatedly declared by us inseparable from the Ryotwar system. That the late Collector believed these evils to exist in Coimbatore as firmly as we believed them to prevail more or less in every district where that mode of Settlement obtained was, we conceived, proved by his own declaration; that he adopted every means in his power to check these practices had also been shown; but that they were such as sometimes elude the detection of even the most experienced and most able Revenue Officer, was, we thought a fact too notorious to require illustration by reference to the example of Mr. Garrow's failure, in attempting to bring home guilt to the Tashildars whom he suspected: we intimated our anxious desire that the investigation which we had already recommended to be instituted in Coimbatore should be commenced at an early period and prosecuted with vigour; and, as on the death of Mr. W. Garrow at the Presidency, Mr. John Sullivan had been lately appointed to the Revenue charge of the district, we hoped that his vigilance and ability would be exerted to the utmost to expose any abuses that might have hitherto escaped detection.

1367. Of the Settlements discussed in the foregoing part of our address under notice, we subjoined the following statement of the balances outstanding on the 12th July last.

					Star Ps.	F.	C.
Fusly 1221	...	...	...	...	17,180	40	57
1222	...	...	...	...	6,883	24	52
1223	...	...	...	...	13,588	13	59

1368. The Settlements for the three years under consideration we remarked had been so low as induced us to hope that the full amount would have been realized; we regretted however to observe that the balances remaining uncollected were considerable; a circumstance which tended to strengthen our apprehension that abuses might have been committed by the Native Revenue Officers. The infirm state of the late Collector's health during the last years of his management did not, we observed, perhaps enable him to control his servants with the same vigilance as in the former part of his long administration, and the Ryotwar system which prevailed during that period is so entirely dependent for success on the personal ability and exertions of the Collector, and affords so many temptations and such great facilities to abuse, that the smallest degree of negligence or relaxation on the part of the superintending authority must, we remarked, be productive of the worst effects both to the Revenue and to the morals of the people; we added that we would not look to the extension of this system, when attended by such consequences without regret.

1369. On the subject of the other branches of the Revenue in Coimbatore, few remarks we observed were necessary. The Peshcush of the Poligars in each of the three years under notice had been the same, viz., Pagodas 8,005-27-17 per annum, and the future Settlement of these Pollam we remarked would be regulated by the orders which the Right Honorable the Governor in Council might be pleased to issue on the general question respecting the management of the Pollams submitted for the decision of the Government in our Report on the Madura district under date the 3rd August last.

1370. The Custom collections in Fusly 1221 amounted to Pagodas 21,525, in Fusly 1222 they rose to Pagodas 23,530, and in Fusly 1223 they stood at Pagodas 24,390.

1371. In the Alkary Revenue the receipts we observed had increased every year being for Fusly 1221 Pagodas 4,672, for Fusly 1222 Pagodas 5,304 and for Fusly 1223 Pagodas 5,684.

1372. In concluding our Report on the Revenues of Coimbatore, we begged leave to explain that we had purposely omitted any mention of the collections from the Tobacco monopoly. This we observed formed the subject of a separate correspondence, the substance of which was laid before the Right Honorable the Governor in Council in our Proceedings under date the 16th of January last, which are still under the consideration of the Government.

1373. We have already recited our address to Government of the 39th June last containing our Report on the petitions presented by certain inhabitants of the Coimbatore district against the native servants of the Collector then late Mr. William Garrow. On the 3rd of August last we forwarded a copy of this address to Mr. Bell the Acting Collector for his information, but not having been favored with the orders of the Government thereon, we again addressed the Right Honorable the Governor in Council on the 4th September last, and stated that in the course of Mr. Bell's superintendence of the affairs of the district certain abuses were brought to his notice, and from the letters received from him from time to time, he appeared to be impressed with the belief that extensive abuses had existed in the district chiefly in the

To Mr. Bell, 3rd. in Diary
Cons., 7th August 1815.
To the Chief Secretary, in
Cons., 4th September 1815.
From Mr. Bell, 14th, in
Cons., 24th July 1815.
Do. do., 27th, do., in Cons.,
3rd August 1815.
To Mr. Bell, dated 3rd, in
Cons., 3rd August 1815.

Tobacco Department. Mr. Bell for reasons given had suspended the head servants in that department as well as the Tahsildar in the Perindore Talook, and we added that these suspensions had been confirmed by us with orders that an enquiry should be prosecuted into their conduct in the mode prescribed by the Regulations.

1374. The Head Assistant Collector having on the suspension of the Tobacco servants been placed in charge of that department, and directed to institute further enquiries, Mr. Bell stated in a letter dated 5th August last. Mr. Whish had reported the mutilation and suppression of public documents in the Palladam Talook, and intimating his belief that similar improper transactions were going on in other parts of the district, promised further Reports upon the information he might obtain in consequence of the suspension of the Palladam Tahsildar.

1375. We stated that the next letter from Mr. Bell, dated the 12th August was chiefly a reply to one addressed to him by us on the 3rd of the same month, respecting the alteration of the Moyon Zabitali in the Tobacco Department, with a further communication from the Head Assistant describing the difficulties he met with in his investigations.

1376. Mr. Bell in a subsequent letter dated the 23rd August reported his ill health and inability from that cause to go on with the inquiry which he was directed to institute, he added, "I meet with such difficulties in the inquiries that I have been directed to make, and my time being also incessantly occupied in the transaction of the current business even of this Collectorate, that I beg leave to submit for the immediate consideration of the Board, whether a Committee of old and experienced Revenue servants ought not to be deputed to proceed to this place without delay, for the purpose of inquiring into the serious abuses which I feel confident do exist, particularly in the Tobacco Department.*"

* Note.—The subject of the Tobacco monopoly is fully discussed in the 1st part of the Board's Proceedings, in Cons., 6th January 1815.

1377. Mr. Bell we observed had not stated the specific objects of inquiry to which the attention of such a Committee was proposed to be directed. If it were to investigate and prove the delinquency of the public native servants, the Committee we remarked, as already stated in our address of the 29th June before recited, would be incompetent to administer an oath, and their investigation therefore we thought would be of little use in facilitating either the recovery of the public dues embezzled, or the punishment of the delinquents in such cases. The mode in which the misconduct of native servants is to be investigated, and the mode in which they are to be punished if found guilty is, we observed, defined in Regulation I., A. D. 1809, and Regulation V. A. D. 1811.

1378. Under Regulation III., A. D. 1809, we stated that it would be competent to the Governor in Council to appoint a special Commission for the purpose described in that Regulation; but that it would be not less competent for the Government to cause an inquiry to be made by a Special mission or otherwise into the Revenue Administration of the Collector of any district; such inquiry however we remarked could not be conducted under the safeguard of evidence on oath, unless the Commission were constituted in the manner the law directs.

1379. Under the circumstances detailed in our address of the 29th June last, and the opinions given therein with the information since furnished by Mr. Bell, it would, we remarked remain for the Governor in Council to determine whether under the recent appointment of a new Collector to the charge of this district a special local inquiry by any other person or persons were necessary; we at the same time submitted our opinion that the appointment of another experienced Revenue Assistant to aid the present Collector on the inquiries absolutely necessary to be prosecuted into the conduct of the native servants would make the inquiry legal, and leave the present Collector at leisure to attend to the Revenue Administration of the district.

From Mr. Secy. Hill, 27th
July, in Cons., 7th Augt. 1815.

1380. At our meeting of the 18th September last, we proceeded to the consideration of letter from Mr. William Bell the Acting Collector in Coimbatore, date the 6th of that month, reporting the result of the inquiries which had been directed by us to institute into the conduct of Annaviah the Tahsildar on the Perindore Talook.

1381. We had already communicated to the Government the apprehensions which we entertained of the existence of abuses in Coimbatore, and we were greatly concerned to find from the abovementioned communication from Mr. Bell, that there was reason to believe extensive abuse had prevailed in that district.

1382. The accusations brought forward against the servants of the late Mr. W. Garrow we observed had long ago been deemed by us deserving of investigation; orders to that effect we remarked had been issued to the late Collector immediately on the complaints being preferred; but the inquiries which were subsequently instituted into the conduct of the servants in the Zillah Court had induced the Collector to defer the investigation, and his illness and subsequent death had caused the inquiry to devolve to a certain extent upon Mr. Bell, who was placed in temporary charge of Coimbatore.

1383. Our address of the 29th June last which was still under the consideration of the Right Honorable the Governor in Council, strongly urged the expediency of a general inquiry into the conduct of the servants in Coimbatore; on further address of the 4th September last repeated this recommendation; but these communications we observed were founded entirely on presumptive evidence, no positive proof of delinquency being before us; we added that in deference to the Government, orders for this general enquiry had been delayed in the expectation of our being favored with the instructions of the Right Honorable the Governor in Council on the several points submitted for his decision.

1384. Separate complaints preferred to Mr. Bell against the Tahsildar of Perindore and other servants we explained had induced us in the meantime to direct a partial inquiry into these complaints; and the abovementioned letter reporting the result of this inquiry, so far as respected the Tahsildar of Perindore, placed us in possession of evidence and proof, throwing considerable light upon the general subject of the abuses, which there was now, we observed too much reason to believe had been committed in Coimbatore.

1385. The whole of the declarations and examination forwarded by Mr. Bell, we remarked had been sworn to by the parties, except the enclosures Nos. 9 and 11, which consisted of translations of bonds, and No. 14 hereafter noticed.

1386. The depositions which Mr. Bell had forwarded from 1 to 12 inclusive referred to an attempt made to check the investigation which he had been directed to institute into the conduct of the Perindore Tahsildar; an attempt we remarked which had been foiled by Mr. Bell's address; and which implicated both the Tahsildar Annaviah and the suspended Treasurer Causey Chetty.

1387. It appeared that three Monigars or head inhabitants named Vencatiah, Shevamaly Gounden and Appangy Iyah, whom Mr. Bell described as "three of the principal complainants" against Annaviah the Tahsildar of Perindore were tampered with by that person, and Causey Chetty the suspended Treasurer with a view to induce them to recant; one of them (Appangy Iyah) deposed as follows:—"I and Chinnatomby Gounden of Cottypalliam were taken by Arnachelliah the Tahsildar's son to Annaviah his father, who requested us exceedingly, that we should speak with the Monigars of every village to get the charges and accounts brought against him proved false, when they should be examined by the gentleman; and that he would by

See No. 5, enclosure in Mr. Bell's letter, in Cons., 14th September 1815.

"means of Causey Chetty cause 14,000 Rupees to be paid to all the people belonging to the district." The two others we observed confirmed the Statement made by the abovementioned deponent, so far as regarded him and Chinnatomby Gounden having made to them the communication directed by Annaviah, which they stated that they privately made known to the Acting Collector, and they added, "then we went to Causey Chetty, who told us that we must afford every assistance in our power to exculpate the Bramin, viz., Annaviah the Tahsildar."

1388. To induce the parties to consent to the proposed recantation, it appeared that Annaviah gave 500 Pagodas to his son Arnachelliah, and directed him "to pay it to Shevamaly Gounden of Orasaloor, and Vencatiah of Ootcoogooly;" the son deposed that he asked his father the purpose for which this money was to be paid, and was expressly told by Annaviah that it was with a view "to get the charges brought against him proved to be false."

1389. It appeared that the parties to whom this bribe was offered had communicated on the subject with the Acting Collector, who intimated to them, "that it would be advisable to receive without hesitation whatever amount might be offered to them by the Tahsildar." Mr. Bell, we remarked, at the same time in concert with these persons stationed trusty Peons in such a situation as to be eye-witnesses of the whole transaction; and, while the son of the Tahsildar was counting out the money, the Peons suddenly secured the whole party, and brought them before the Acting Collector with the 500 Pagodas, which that officer carefully secured.

1390. Mr. Bell it appeared then entered into a regular investigation of the matter, and discovered by an examination of the parties, that the money in question was in fact paid by Causey Chetty the suspended Treasurer, who caused bonds to be taken from the Tahsildar Annaviah for the amount in the names of two other persons of his own caste. The two persons in whose names the bonds were made out deposed that they were "directed" and "ordered" by Causey Chetty to pay the money; and one of them positively swore that the part he paid was "out of Causey Chetty's money;" a third person whose name was attached to the bonds as a witness, gave an account of the Tahsildar's son having come to Causey Chetty to solicit the money, and of his consenting to give it on condition of bonds being given in the names of others for the amount, which was accordingly done. The whole of this evidence, we observed, was amply corroborated by the Tahsildar's son, but this deponent added in our opinion a very material circumstance, as proving the intent with which Causey Chetty ordered bonds to be taken for the money paid; he swore as follows:—"Causey Chetty told me that I was not to pay for the amount mentioned in the two bonds if the charges now brought forward were proved false by Shevamaly Gounden and other persons; but if they were proved, I was to pay the amount of the bonds;" in other words, he deposed that Causey Chetty declared himself willing to relinquish all claim upon Annaviah and his son for the money he advanced on their account if Shevamaly Gounden and others would recant; but that if the charges preferred to Mr. Bell against the Tahsildar were proved true, he stated that he would exact the amount. This we conceived implied an extraordinary desire on the part of Causey Chetty to quash inquiry.

1391. Under the evidence detailed above, confirmed by the confession of the Tahsildar himself, we had no doubt that the intention of Annaviah, the Tahsildar of Perindore, his son Arnachelliah and the suspended Treasurer Causey Chetty extended to the crime of subornation of perjury, in the event of an oath being requisite to invalidate the charges against them, in addition to the further crime

See Section 4.

of bribery proved against them, yet as the perjury was not actually committed it might, we thought, be questioned, whether under the provisions of Regulation VI. 1811, the Magistrate would consider the parties liable to commitment for trial.

1392. The remaining enclosures in Mr. Bell's letter, Nos. 13 and 14 referred to abuses of a much more serious nature than that abovementioned; the former of these purported to be a confession upon oath by the accused Tahsildar of Perindore of the abuses committed by him under the orders of Causey Chetty, from which we subjoined the following extract:—"In the month of Tye of the same year (January 1813, A. D.) or at the time of the Settlement, Causey Chetty directed me and the Monigars of the villages to speak with the different people of the villages and get him some profit. They the Monigars consented, and again having spoken about it, in the year Streemogah (A. D. 1813) or at the time of renting the villages, the different people of the villages having agreed with me, your petitioner collected accordingly and paid the money to Causey Chetty, the account of which accompanied this." The paper referred to in this quotation, we observed, was the enclosure in Mr. Bell's letter marked No. 14, which was not sworn to, it purported to be a memorandum only, but as it was of great importance, we transcribed the material part of it below. "That from 1st Caurteeke of the year Angeerasa (or the 14th November 1812) up to the end of Auney in the year Bhavah (or the 13th July 1815) all the head villagers of the abovementioned Talook having a wish to get the decennial rents, communicated by themselves, and through my means also with Causey Chetty, and agreed to levy a high tax in his favor, and I have accordingly collected it, from the inhabitants of the different villages in the Perindore Talook to the following amount, viz. :—At 25 Rupees per 100 Star Pagodas, amounting to

At 5 per cent.	do	do	...	Rupees...	11,000
Amount collected from decreasing and increasing of Revenue		do	...	do	11,000
Do.	do.	do.	from Monigars and others...	do	2,000

Rupees.... 31,000

By a collection at 3 per cent.....3,000

Total Rupees.... 34,000

Particulars of charges—paid by the villagers to sundry individuals .. 2,000

Remainder Rupees 32,000.

"This sum was paid at different times into the hands of the people belonging to Causey Chetty, and in the house of the aforesaid as per his order; some accounts as vouchers have been sent to him agreeably to his order, and some vouchers which I have come into the possession of your honor."

1393. We perceived with great concern from the foregoing extracts that there was no room to doubt but extra collections had been made on the country to a considerable amount, the guilt of Annayah the Tahsildar, we remarked, was proved by his own confession, and although there was every reason to be satisfied of Causey Chetty's participation in his malpractices, we wished that Mr. Bell had strengthened the evidence given against him by his accomplice and agent Annayah by the examination of others, whom that person could no doubt point out, less personally interested in these transactions; we added that it would also have been satisfactory to us to have received some further information respecting the "vouchers" mentioned by Annayah, some of which were stated to have reached Mr. Bell's hands.

1394. The paper No. 14 which accompanied Mr. Bell's letter, though not sworn to was delivered in with a deposition on oath referring to it, exhibiting very nearly the amount received; we desired Mr. Bell to be careful in future to have all the evidence which he took duly sworn to in his own presence.

1395. If Mr. Bell had proof that Annayah, Causey Chetty or others embezzled or withheld any money collected from the people on the public account, we directed him immediately to proceed against the parties for the recovery thereof, under the provisions of Regulation XXXIII, 1802; but if the money paid to Annayah, Causey Chetty or others were paid by the people as a bribe or douceur, as seemed to have been the case in the present instance, we apprehended that under the existing Regulations, the parties who paid the same could alone recover the amount; at the same time, we thought it proper that the Collector should afford these persons the benefit of his advice and assistance in the conduct of their suits.

1396. We however inferred that if bribes were paid by the people, it must in some cases have been with the view of obtaining a reduction of the assessment upon their lands, and if it could be proved that the assessment during the past Ryotwar rents or in the decennial lease was thus in any case corruptly and fraudulently lowered by Annayah at the instance or with the connivance of Causey Chetty, we conceived, that for the loss thus sustained by the Government, they could with a reasonable expectation of success institute a civil suit for damages (in the Zillah or Provincial Court, according as the amount of the loss might be) against Annayah and Causey Chetty conjointly; and perhaps also prosecute them criminally for a conspiracy to defraud the Government; on our receiving further information on this point, we stated that we should be prepared to issue specific orders to the Collector.

1397. We desired that the attention of Mr. Sullivan should be given at an early period to the decennial Settlement, in order that we might determine whether a revision of the whole or any part of the Settlement already concluded was necessary, in consequence of the detected delinquency of the public servants.

1398. We ordered that an extract from our Proceedings here recited should be transmitted to the Acting Collector in Coimbatore for his information and guidance; and that Mr. Bell should be acquainted that we were highly satisfied with the success which had attended his inquiries, and with the manner in which he had hitherto executed the laborious and invidious duties that had involved upon him.

1399. We at the same time submitted for the information of the Right Honorable the Governor in Council the abovementioned letter from Mr. Bell with an extract from our Proceedings thereon here recited, and respectfully stated our anxiety to receive his orders upon our communications to the Government under date the 29th June and 4th September last, respecting the general inquiry which we had recommended to be instituted into the conduct of the native servants in Coimbatore.

1400. In continuation of the correspondence respecting the abuses committed by the Native Revenue servants in Coimbatore we, under date the 21st September last submitted for the information of the Right Honorable the Governor in Council the letter noted in the margin, addressed to us by Mr. Sullivan on his receiving charge of that district with a copy of our instructions in reply.

1401. We trusted that the orders which we had deemed it our duty to issue on this occasion to Mr. Sullivan would meet the approbation of the Right Honorable the Governor in Council, we also took that occasion to forward a copy of the letter addressed by us to Mr. Bell, in transmitting

for his information copies of our communications to Government under date the 4th September referred to in the correspondence with Mr. Sullivan.

1402. In our letter to Mr. Bell here alluded to, we transmitted for his information a copy of the letter noted in the margin, together with a copy of our address to the Right Honorable the Governor in Council before recited, reporting on the Revenues of Coimbatore for Fuslies 1221, 1222 and 1223.

1403. The orders of Government on the subject of the enquiry which we had recommended to be instituted into the conduct of the native servants in Coimbatore would, we observed, be transmitted for the guidance of the Collector, so soon as they might reach us; in the meantime we deemed it of importance with reference to our address to Government on the subject of the Revenues for the three years abovementioned, to call the attention of the Collector to the state of the decennial Settlement in Coimbatore:

1404. It appeared from Mr. Garrow's Report of the 29th September 1814, that for Fusly 1223, only 406 villages were rented out, of which the land rent amounted to

	Star Pagodas...	1,85,462	0	0
And the Swarnadayem to	... Pagodas	3,942	0	0
	Total rented	1,89,404	4	35
That the remaining 1091 villages were retained under Aumanie on the Ryotwar plan, the land rent producing	...	2,85,015	33	57
And the Swarnadayem	...	8,742	20	72
	Total Aumanie Pagodas	2,93,758	9	49
	Total Settlement Pagodas	4,83,162	14	4

1405. This Settlement, we observed fell short by Star Pagodas 66,857-31-7 of the sum of 5,50,000 Pagodas, fixed as the standard rent for the first five years of the decennial lease.

1406. We desired to be informed whether this decrease arose from the Jumma of the 406 rented villages being reduced below the amount of the average collections, which were to form the basis of the decennial Settlement or from the Revenue of the 1091 Aumanie villages only falling below that standard, or from both causes; and in the last case, what portion of the defalcation was to be attributed to each cause; we further desired to be informed what portion of the total balance of Pagodas 13,588-13-59 outstanding on the 12th July last, on account of the Land Revenue of Fusly 1223 was due from the rented and Aumanie villages respectively.

1407. We directed that a concise Report should be immediately prepared and submitted to us, showing the progress made in the decennial Settlement up to the close of the late Fusly 1224, distinguishing the rented from the Aumanie villages, specifying the total Settlement on the former for each year of the lease, and comparing the amount thereof with the standard rent as proposed in our Proceedings of the 11th March 1813.

1408. Mr. Bell's letters, under date the 6th and 11th September led us to apprehend, that in consequence of the corruption and fraudulent acts of the late Collector's servants, the rent of some villages might have been improperly and unduly lowered. If the Collector should be satisfied that this had been the case, we desired that with a view to the due realization in the current year of a moderate and fair Jumma, he should enter without delay upon a general revision of the rents, commencing with those villages, of which the rents might be understood chiefly to require correction.

1409. We did not think it probable that the rents of the villages could have been improperly lowered, except upon false accounts of their produce and resources; in the course of the revision of the rents should it be proved that any of the late Collector's servants, Carnums or others had been guilty of the "fraudulent and injurious fabrication or alteration of written deeds" or "of procuring or causing" the same, we desired the Collector to apply to the nearest Officer of Police to carry them before the Magistrate, with a view to ascertain whether that officer would consider this crime sufficient to justify their commitment for trial before the Court of Circuit, under the provisions of Section 4, Regulation VI. 1811.

1410. In replying to Mr. Sullivan's letter, reporting that he had taken charge of the Coimbatore district, we observed that the extract from our Proceedings of the 18th September last, and the letter addressed to Mr. Bell which has just been recited, would have put him in possession of our orders on the subject of the confession of the Perindore Tahsildar communicated in Mr. Bell's letter of the 6th September, and also of the necessity of an immediate revision of the decennial rents.

1411. Mr. Sullivan's letter stated that Causey Chetty was the sole or joint Renter of 67 villages, and that the Sheristadar was known to be the Renter of 8 villages in those Talooks, where inquiry on this subject had already been made. From these circumstances we were under great apprehensions that the rents had been fraudulently and corruptly lowered, and as the due realization of the lawful current Revenue was matter of primary importance, we desired that his immediate attention should be given to a revision of the decennial rents and to the cultivation of the Aumanie villages for the current year; all rents in which any of the public servants might be concerned must, we remarked, at once be annulled, and we desired that all cases where the inhabitants were not the Renters should be carefully examined, and the cause of their exclusion be ascertained; but in this, as in all other respects, we directed that the Collector's Proceedings should be carried on in strict conformity to the Regulations.

1412. The enquiry into the past abuses of the servants, although a very important duty must, we observed be considered a secondary object, until the revision of the rents should have been completed; so soon as we should be favored with the orders of the Government upon the several points respecting the proposed inquiry which had been referred for their consideration, a communication thereof we remarked would be made to the Collector; in the meantime we desired that his Head Assistant Mr. Whish should carry on the investigation under his orders.

1413. We stated to Mr. Sullivan that we had perused the papers enclosed in his letter with sentiments of extreme regret. They exhibited in the strongest light the ascendancy of Causey Chetty in the Revenue Administration of the Coimbatore district; they proved that he kept up a correspondence with the Tahsildar of Perindore on the subject both of his public collections and disbursements; that through him he carried on speculations in cotton and ghee, some of which articles were purchased by money paid out of the Dharapooram Treasury, and that to enforce his orders he not only himself imposed fines but threatened to obtain an order for fines from the Huzzoor.

1414. Should the money paid by Annaviah out of the Dharapooram Treasury not have been repaid, we desired the Collector immediately to proceed under Regulation XXXIII. 1802, to recover from Annaviah and Causey Chetty conjointly the amount due from them on this account.

1415. We observed that in a letter of the 18th March last from Causey Chetty to Annaviah, the following passage occurred:—"you must in future represent to the Huzzoor every thing relating to the public business and not to me; write to me only on the private business of the gentleman;"

we stated that we could not, in consistence with our public duty pass over a passage of this nature tending to implicate the late Collector in the improper transactions of Causey Chetty, without calling for explanation which we considered to be due, no less to public justice, than to the memory of the deceased. We accordingly desired that Annaviah, or any others acquainted with these transactions should be strictly interrogated on this point. If the late Mr. Garro were ignorant of the malpractices of his servants, we thought it due to his memory that the fact should be established, if otherwise, we considered it to be the duty both of the Collector and the Board to ascertain the fact.

1416. We expressed our surprise that the Sheristadar, who had been so many years in the Coimbatore Cutcherry should be unable to afford the Collector any information on the real state of the district; this ignorance, we observed, must either be assumed, or Causey Chetty must long have superseded him in every branch of his duty. On the ground of his being actually the Renter of eight villages, we desired that he should be suspended until further orders; and considering what great misconduct and peculation had already been brought to light, we also granted the Collector permission to suspend any other servants, whose conduct he might deem it necessary to investigate, but their final removal from office, we remarked, would of course depend upon the result of the Collector's inquiries.

1417. Before Mr. Sullivan quitted the Presidency, we had authorized him to apply to any of the Collectors for the temporary services of their head servants; and if he should deem the measure necessary, we now informed him that we would recommend to Government to grant him authority to entertain one or more respectable men to assist in the revision of the Settlement at 100 Pagodas each per month, with a promise that they should be recommended to Government for a further reward, should their exertions for the public good be such as might prove them entitled to this favor.

To Mr. Sullivan, 21st, in
Cons., 21st September 1815.
In Cons., 18th and 21st
September 1815.

1418. On the 21st September we again addressed Mr. Sullivan in reply to certain letters from the late Acting Collector, under dates the 10th, 11th and 13th of that month.

1419. We expressed our expectation to receive at an early period further information on the subject of certain important documents stated to have been secured by Mr. Whish among the duffers at Pollanchoe, and approved the instructions which Mr. Bell stated himself to have issued to that gentleman.

1420. We called on the Collector to report at his convenience the result of the inquiries into the conduct of the Tahsildars stated to have been suspended in Mr. Bell's letter of the 10th September last.

1421. We pointed out to the Collector that the evidence contained in the address of Annaviah enclosed in Mr. Bell's letter of the 11th September respecting the Nuzrana collected in the Dharapooram Talook and paid to Causey Chetty, did not appear to have been taken on oath; we desired that he would be particularly careful to take under the obligations of an oath the evidence given on the misconduct of the suspended servants. The instructions contained in our Proceedings of the 13th September last respecting the Nuzrana levied in the Perindore Talook were, we remarked, equally applicable to that collected in Dharapooram.

1422. With reference to the concluding paragraph of Mr. Bell's letter of the 11th September last, we transmitted for the information of the Collector a correspondence with Mr. Ricketts, the Administrator to the estate of the late Mr. W. Garrow, whence we remarked he would perceive that we had refused for the present to grant permission to Causey Chetty to quit his station.

To Mr. Sullivan, 21st, in Cons.,
21st September 1815.
In Cons., 21st September.

1423. On the same date we addressed a further letter to the Collector in reply to one which he had despatched to us on the 15th September last.

1424. It appeared from this communication that Causey Chetty the suspended Treasurer, issued from the Treasury on the 1st of March 1815 the sum of Star Pagodas seven thousand (7,000) professedly as an advance for the purchase of Tobacco on account of the monopoly; and on the 14th of the same month, the further sum of Star Pagodas six thousand (6,000) making a total of Star Pagodas 13,000. The advance of which he "gave Mr. Bell to understand that Mr. Whish the Assistant Collector had authorized."

1425. It further appeared that both Mr. Whish and Mr. Savory, who were for a few days in charge, "disclaimed all knowledge of the transaction," and that Mr. Bell addressed the late Collector Mr. W. Garrow on the 20th April last, requesting to know whether or not he had authorized the disbursement of this money, whether any reply was ever received from Mr. W. Garrow had not been stated.

1426. If the foregoing was a correct view of the case, we desired the Collector in the first place to call upon Mr. Bell to explain without delay, why a communication upon this subject was not sooner made to us; money, we remarked, was ascertained to have been issued from the Treasury in the month of March without due authority, and information of this fact was not conveyed to the Board of Revenue until the month of September following; while it appeared that during this interval, no steps had been taken to discover whether the amount was applied to private purposes by Causey Chetty, or expended by him on the public account; for the Collector observed, "I have not yet had time to enquire whether the money was actually applied to the purposes for which it was taken from the Treasury."

1427. If Causey Chetty could not immediately prove to the satisfaction of the Collector that the money in question had been expended on the public account, we directed Mr. Sullivan to proceed to recover from him the full amount thereof, under the provisions of Regulation XXXIII. 1802.

1428. Whether Mr. Garrow did or did not authorize the disbursement of the sum of thirteen thousand (13,000) Pagodas abovementioned was, we remarked, immaterial to the question under notice; because not being in charge of the district in the month of March, he was not competent to authorize the disbursements of any money from the Treasury during that period; Mr. Bell's reference to that gentleman therefore seemed to have been unnecessary.

1429. Mr. Whish's receipt for the balance of cash in the Treasury was transmitted to us under date the 21st January 1815; from that period until the 8th of March that gentleman was in charge; on the 8th of March Mr. Savory reported that he had taken charge in consequence of Mr. Whish's illness, but he omitted to transmit a receipt for the balance of cash, which it was Mr. Whish's duty to have required that gentleman to furnish; his neglect to do so, we observed rendered Mr. Whish personally responsible for the Treasury, from the 21st January to the 17th March 1815, the date of Mr. Bell's receipt transmitted with his letter of the 10th June last.

1430. Had the provisions of Section 12, Regulation II. 1803 been duly observed by Mr. Whish and Mr. Savory, Causey Chetty we remarked could not have disbursed the public money without their privity, and as Mr. Whish omitted to relieve himself from responsibility by neglecting to transmit Mr. Savory's receipt for the balance of cash, we could not do otherwise than hold that gentleman personally responsible for any eventual deficiency that might not be recoverable from Causey Chetty.

1431. In submitting for the information of Government copies of our letters above recited with the original communications to which these were replies, we so solicited the attention of the Right Honorable the Governor in Council to Mr. Bell's letters of the 10th and 13th September last.

1432. In the former of these communications, Mr. Bell reported that under the particular circumstances therein detailed, he had been induced to direct Mr. Whish the Head Assistant Collector to continue his investigation into the conduct of certain of the native servants in Coimbatore, and to defer for the present proceeding to the boundaries of Cochin, as directed in a letter from Government in the Political Department under date the 23rd July last; we explained that we had taken upon ourselves to approve of this measure, until the orders of the Government should be received, and under the circumstances detailed by Mr. Bell, we hoped that the instructions he had issued to Mr. Whish would receive the confirmation of the Right Honorable the Governor in Council. Mr. Munro, the Register at Coimbatore would, we observed, in the meantime have proceeded to the boundary, and it did not appear to us to be essentially necessary that the Proceedings of the Commissioners should be delayed on account of the absence of Mr. Whish.

1433. Mr. Bell in his letter of the 13th September reported his having made over charge of the district to Mr. Sullivan, and submitted his claim to the full allowances of Collector from the date of the late Collector's demise to that of Mr. Sullivan's appointment, or from the 18th to the 26th July, a period of only eight days; and adverting to the satisfactory manner in which he had executed the duties of Acting Collector for a period of nearly six months, and the usual practice on such occasions we begged leave to recommend his request to the favorable consideration of the Government.

1434. The enclosed letters to Mr. Sullivan before recited, we observed, contained such additional instructions as appeared to us to be necessary, in consequence of the information furnished in the further letters addressed to us by Mr. Bell and Mr. Sullivan respecting abuses on the part of Causey Chetty and others among the native servants in Coimbatore, and we hoped that they would be found conformable to the wishes of the Right Honorable the Governor in Council.

1435. On the 28th September last, we again addressed the Collector in Coimbatore in reply to two letters from that officer, under date the 17th and 18th of that month.

1436. We observed that the correspondence which had already passed with him respecting the abuses committed by the Native Revenue servants in Coimbatore, would have placed him in possession of our sentiments and instructions on the general subject of these two letters; we therefore proceeded to communicate to him such further orders as were necessary on the particular points referred to in the communications abovementioned.

1437. The fact stated in the 4th para. of the Collector's letter under date the 17th September last, viz., that "Causey Chetty had in his possession two *fac-similes* of Mr. Garrow's signature," particularly attracted our attention: the prevalence of the use of a *fac-simile* by Collectors we observed had lately obliged us to issue Circular orders against a measure liable to such extreme abuse; we thought it not impossible that the late Mr. W. Garrow, in common with other Collectors might have made use of this substitute for a signature to Rowannahs and Pottahs, but it remained to be proved whether he had been so imprudent as to allow the *fac-simile* to be applied to sunnuds and orders, or to entrust Causey Chetty in the latter case with so dangerous an instrument, and it would, we remarked, be for Causey Chetty to account for his having come into possession of two *fac-similes*. If Causey Chetty could not satisfactorily account for this circumstance, or if the Collector could prove that he used either of the *fac-similes*, without the sanction

of the late Mr. W. Garrow, we desired Mr. Sullivan to bring the matter to the notice of the Magistrate, with the view to ascertain whether Causey Chetty could not be committed for trial before the Circuit Court, either for forgery as defined in Section 4, Regulation VI. 1811, or for a misdemeanor cognizable under the Mussulman law.

1438. The confession of the Sheristadar corroborated by the further evidence of the Perindore Tahsildar, amply confirmed the serious apprehensions entertained respecting the undue influence of Causey Chetty, and the abuses committed by him and his dependents; we observed, however, that the information contained in these papers had not been given under the sanction of an oath; we repeated our former orders that persons giving evidence against the accused servants must first be sworn to declare the truth and the whole truth; we disapproved declarations being first taken and then sworn to. Declarations and informations we remarked might be received, but the parties should be sworn to speak the truth, and be then examined on the subjects charged in their voluntary declarations.

1439. We forbid the Collector to hold out to the suspended servants, even to those who might come forward with the most ample information any hopes of impunity; we were resolved that so far as the law would authorize it, all who had been engaged in the nefarious practices that for some time past had prevailed in Coimbatore, should suffer more or less in proportion to their guilt; but in all the Collector's communications with these persons, we directed him strenuously to urge in our name that a full and ample confession of the past, and so far as might be practicable a restitution of undue receipts were the only means left to secure the parties from the utmost severity of the law; none we remarked who had been implicated in these transactions deserved to escape punishment. The native servants high and low must, we observed, be shewn that illegal orders could not be obeyed without entailing on the offenders the penalties of the law. To those servants however who came forward with important information like the Perindore Tahsildar, we stated that we would be inclined to recommend to Government to shew some forbearance.

1440. We had already desired that the chief attention of the Collector might be given to the revision of the decennial rents. This we remarked would necessarily lead to detailed inquiries respecting the precise amount of the extra collections which had been made in the country, and while the Collector proceeded in the revision of the Settlement, it would, we observed, be the duty of his Assistant to conduct under his orders the investigation into the conduct of the native servants of the corrupt payments made to obtain a preference in holding the rents, or to have the rents on reduced terms.

1441. The first object we observed would be to ascertain the amount of the extra collections made in the country. The information which would be procured in the course of the Collector's personal revision of the rents, together with that contained in the confessions of the Sheristadar and the Perindore Tahsildar, or that to which these confessions might lead would, we hoped, tend to ascertain pretty accurately the amount of these extra collections; the next step we remarked, would be to discover to whom these payments were made in the first instance; by whom the amount had been ultimately appropriated; from whom and by what means it could be recovered; and how the parties could be made liable to punishment; on these points the information which Mr. Sullivan had hitherto furnished was by no means conclusive. There was, we remarked, too much reason to suspect that Causey Chetty had been the chief promoter of the abuses in question, and had reaped the harvest of them, while he had the audacity to cloak them with the native servants under the name of the Collector, whose confidence he seemed most grossly to have abused; but the information Mr. Sullivan had obtained came from his professed accomplices, or rather his agents in the transaction contained much hearsay evidence, much general matter and mentioned payments having been made to the "people" of Causey Chetty, without directly affecting that person himself; we thought it desirable that the evidence taken should if possible bring guilt home to Causey Chetty, as well by the testimony of persons directly parties to his

crimes, as by others not connected with him; that all hearsay evidence whatever should be rejected, except as leading to the attainment of direct evidence, and that the money, if appropriated by Causey Chetty or others, should be traced to his or their hands; or such proof be obtained against him or them, as would justify their being held immediately personally responsible for the amount; we deemed it also of consequence that the accusations affecting the late Collector which we remarked were repeated in the confession of the Sheristadar should be thoroughly sifted; all this we observed could be effected only by a detailed examination of the persons (first duly sworn to speak the truth) who paid, collected and conveyed the extra collections in question to the public servants. This inquiry we remarked, should be commenced as soon as possible, and should be conducted by the Assistant Collector, until the further orders of Government should be received, we further desired that this inquiry should be divided into two distinct heads.

The 1st. To ascertain the extent of the embezzlement and fraud committed on the public revenue, or on the Government by any acts of the public servants,

The 2nd. To ascertain the extent of the private extra collections made from individuals for corrupt purposes, or for the benefit of individuals in situations of public trust.

1442. The inquiry under the first head we apprehended could alone furnish the means of punishing the delinquent servants, and of recovering any public monies embezzled or fraudulently expended. The inquiry under the second head we observed would show the extent to which individuals had joined in acts of corruption for purposes beneficial to themselves, and the extent to which, under the influence of authority, money had been extorted from others, those who had involuntarily paid more than by their engagements they were bound to pay, should be advised to prosecute the parties who made the demand and received the money, whether Potails, Curnums, Sheristadars, Tahsildars or Causey Chetty. Those who had leagued together and been guilty of corruption to defraud the Government must, we remarked, be prosecuted by the Collector either civilly or criminally as the case would admit; whether they might be Potails, Curnums, Tahsildars, Sheristadars, or Causey Chetty.

1443. With reference to the supposed embezzlement in the Tobacco department to the carrying away of rejected sandalwood, the property of Government, or to any other public property or money embezzled by Causey Chetty, we thought it proper that immediate measures should be taken on sufficient evidence being obtained, to proceed against him in the manner provided in Regulation XXXIII. A. D. 1802.

1444. We regretted to observe the very confused state of the Records in Coimbatore, and desired that immediate steps might be taken to reduce them to order, by the appointment of a competent Record-keeper.

1445. With reference to para. 25 of the Collector's letter of the 17th September, we referred him to Regulation XXXIII. A. D. 1802, and desired that if he had evidence of any public accounts or papers being in the possession of Causey Chetty, which he refused to deliver, he should proceed against him as provided in the Regulation.

1446. We approved the orders which the Collector issued to his servants, prohibiting them from holding any communication with Causey Chetty the suspended Treasurer.

1447. With respect to Seetaram Sing and Gopaiah, all difficulty respecting their appearance we remarked would be removed if the Collector could proceed against them, either under Regulation XXXIII. 1802, or by criminal information before the Magistrate: but in the event of his not possessing sufficient grounds to justify his proceeding against them in either of these modes, we were of opinion that there was nothing in the Code of Regulations or in the principles of equity or justice that should restrain the Government or the Collector as its representative, from enforcing the attendance of the native Revenue servants at their stations, or from placing them,

if absolutely necessary for this purpose, under a certain degree of personal restraint. If accusations were made against a native servant, his resignation ought not, we conceived, to be accepted, until they should have been fully investigated; and so long as he continued registered as a servant of the public, the public we thought possessed a right to enforce the performance of his contract, by obliging him to attend at his office, even though suspended from the execution of the duties thereof. Under this opinion, understanding that Gopaiah was lurking in the Zillah of Chingleput, we addressed to him an order commanding him to repair to his station, and directed one of our Hircarrahs to accompany him to the Collector's Cutcherry.

1448. Seetaram Sing having absconded from his station, we conceived that, on the failure of other means to secure his appearance, the Collector would be justified in circulating through the Government Vakils a description of his person to the Magistrates in the neighbouring districts, such as Malabar, Trichinopoly, Tinnevely and Tanjore, requesting that these officers would apprehend him, as being charged on oath with embezzling public money, and we desired him to quote Regulation XXXIII. A. D. 1802, as the authority under which he required his arrest.

1449. We thought that Mr. Sullivan might write officially to the Collectors to endeavour to procure information of his place of concealment, and to communicate the same to the Magistrates, and that he was at liberty to attach his property in his district, and by application through the Courts in any districts in which he might possess property, on having obtained evidence of fraud and embezzlement having been committed by him; should he be arrested, we desired the Collector to depute Peons to convey him to Coimbatore.

1450. From the deposition contained in Mr. Sullivan's letter of the 18th September, it appeared that extra collections had been made in the Caroor Talook to the extent of 11,380 Rupees, which had been paid to various persons "by order of Causey Chetty." The letters already addressed to the Collector, we remarked, would have placed him in possession of our instructions, as to the proceedings to be instituted on account of sums thus levied; but whether these proceedings ought to be instituted in the present case against Causey Chetty, or against the persons specified as having received the money in the first instance would, we observed, depend on the proof which the Collector might possess, as to the extent of Causey Chetty's privity to this particular transaction, and the evidence of the persons who conveyed his written or verbal orders as to the actual appropriation of the money; respecting both of which no conclusive evidence was before us.

1451. We stated that we would again take into consideration the question whether Nuzzerana or extra collections made for the benefit of Causey Chetty and others could be brought under the definition of "public money" alluded to in Regulation XXXIII A. D. 1802; under that Regulation we observed Collectors were left to act according to their own discretion, a reference to the Board or Government being unprovided for; should Mr. Sullivan therefore be of opinion that money received through public servants by a public servant could be considered in no other light than "public money," we considered him at liberty, without waiting for any further communication from us to proceed against the servants receiving such money for its recovery in the manner pointed out in Regulation XXXIII 1802.

1452. In submitting to Government under date the 28th September last, a copy of our instructions to the Collector above recited with the letters from Mr. Sullivan therein referred to, we observed that Mr. Sullivan had recommended the appointment of "a Committee of experienced men, who should have powers to investigate and report upon the general state of the Revenue;" our sentiments on this subject, we remarked, were already before the Right Honorable the Governor in Council.

To the Chief Secretary to Government, in Cons., 23th September 1815.
From Mr. Sullivan, 17th, in Cons., 23th September 1815.
From Mr. Sullivan, 18th, in Cons., 23th September 1815.

1453. We added that a further letter from Mr. Sullivan dated the 21st September contained more particulars of the abuses which had prevailed in the Coimbatore district, and pointed out the necessity of Mr. Sullivan's being relieved in a great degree, or entirely from the inquiry, that he might have leisure to investigate and arrange the Revenue affairs of the district, which were in a state that would require his undivided attention for a long period to come.

To the Chief Secretary, in
Diary Cons., 2nd October 1815.

1454. The letter in question, with our reply thereto was submitted to Government under date the 30th September last.

1455. In addressing the Collector in reply to this communication, we observed that the orders already issued to him rendered it unnecessary for us to enter into any remarks on the subject of the enclosures accompanying his letter, as they contained merely additional details of the abuses which had been sufficiently discussed in the several previous communications before recited, but should he desire further instructions on any particular point, we stated that we should be prepared to furnish the same, on the question being specifically stated.

1456. We regretted to observe that no less than 224 villages were stated to be held by public servants; and others who ought to have been entirely excluded from the decennial lease. On this point however we could add nothing to our former instructions; except that the observation contained in the 12 para. of the Collector's letter entirely coincided with our intentions. It was, we observed, contrary to our orders if more than one village had been rented to one person; our orders were specific in directing that as many inhabitants of each village as possible should be included in the rent of the village; we desired, therefore, in all cases where fraud or collusion might have led to a contrary arrangement, that the existing engagements should be annulled.

1457. The information which the Collector had furnished at different periods since he took charge of the Coimbatore district left us no room to doubt, that serious abuses had been committed, and that extra collections to a considerable amount had been levied in the country; at the same time our address to Government reporting on the Settlements effected by the late Collector during the last three years, gave cause for suspicion that the whole of the dues of Government in these years was not included in those Settlements, and that their amount, deficient as it was, was not collected in full; under this view of the circumstances of the district, we hoped that the Collector's proposal, "to limit the public demand to a sum below what is now fixed as the rate of the decennial lease;" would on further investigation be found to have been premature.

1458. A reference to our proceedings of the 11th March 1813, we observed would show that the amount fixed as the limit of the Government demand during the first five years of the decennial lease, was regulated upon principles of great moderation; it was not finally determined by us without much deliberation and ample discussion; and our present impression, we remarked, was that the assessment was not only moderate, but low, compared with that in most other districts; the peculiar circumstances detailed in our Proceedings having operated to induce particular anxiety on our part to afford the Renters in Coimbatore during the first five years of the decennial lease, terms more than usually favorable.

1459. A recommendation by the local authority in favor of a reduction in the assessment thus deliberately determined, if made on insufficient grounds might, we conceived be productive of mischievous effects, by giving rise to misrepresentation and exaggeration on the part of the inhabitants and Native Revenue officers; we thought it possible that the recommendation the Collector had submitted might hereafter be deserving of consideration, but, in our opinion there

did not at present exist any grounds for adopting it; and it seemed to us advisable that the Collector should discourage all expectation of any further reduction in the standard fixed for the decennial lease.

1460. We were not prepared to admit from any information before us that the money levied by Causey Chetty and others could have seriously impaired the permanent resources of the country. The realization of private assessments cannot, we observed, be enforced with the rigor with which public demands are collected. The levy of private monies can therefore seldom be so injurious to the interests of the people, as the indiscreet exaction of an over-assessment, particularly as these private payments are generally made, with the view of obtaining a corresponding advantage at the expense of the Revenue; we were therefore inclined to think that detailed enquiries would shew that the total payments of the Ryots of late years had not exceeded their average payments during former Fushies, or their actual means; although a part of these payments having been intercepted by the native servants might have found their way into the purses of private persons instead of into the public Treasury. If Causey Chetty levied extra assessments at certain rates on the rent fixed upon the different villages, we presumed that those who paid this money obtained some advantages in return. Indeed, the persons who had given the Collector information of these extra assessments had acquainted him at the same time that they were paid, expressly to obtain either favourable terms of rent, or a preference to hold the rents; we did not expect or desire any increase in the Land Revenue during the first five years of the decennial lease beyond the amount already fixed upon as the limit of the Government demand for that period; but, so far as the information before us enables us to judge, we thought that the country could well afford to pay this amount, and that it might easily be realized under an equitable and efficient administration.

1461. Should the inquiries now making in Coimbatore impeach the correctness of the accounts from which the standard rent was deduced, we intimated our intention to revise our orders, but this revision we observed was more likely in such case to produce an increase than a decrease in the standard sum.

1462. As intimately connected with this important subject and with the future success of the Collector's management in Coimbatore, we stated that we had observed with regret his extraordinary anxiety to secure in the Cutcherry of Coimbatore the services of Govinda Row, the head native servant in the Zillah of Chingleput where he had lately been, Collector.

1463. Adverting to the difficulty of Mr. Sullivan's situation, and anxious to afford him every aid within our reach, we had vested him before he left the Presidency with the unusual power of calling for the temporary services of any one of the head native servants in the several districts under our control, with the single exception of Govinda Row, whose services we deemed essentially requisite at his present station.

1464. So long as Regulation I; 1809, and Regulation V; 1811 are in force, we considered it the duty of the Board of Revenue to uphold the principles inculcated in these Regulations. By the enactments which they contain, the servants of each Cutcherry are made public servants of the station and of the Government, not the servants of the Collectors. Mr. Sullivan was aware that it was in upholding this principle that Govinda Row was restored by us to the service, after having been dismissed without cause, to make room for a public servant of a newly appointed Collector; he was also aware of the situation of affairs in the Zillah of Chingleput, and that it was a district where the aid of an able and experienced native servant was required as much as in any other under the Presidency, and more particularly as the gentleman appointed to the charge of that district could not bring with him any public servant, never having been previously employed in the Revenue line.

1465. The information contained in Mr. Sullivan's several letters, and the fact of the present Sheristadar of Coimbatore, although a public servant, having been superseded in the exercise

of the functions of his office by Causey Chetty, who must have possessed the Collector's confidence, proved that the public servants and inhabitants were still too generally impressed with the opinion that the native revenue servants, are servants of the individual Collector, not of the Government; we deemed it of primary importance that this too dangerous impression should be effaced, and that the native servants should learn that apprehensions of dismissal will not justify a dereliction of public duty, or their aiding those high in the confidence of Collectors, in abusing that confidence for purposes of private advantage to the injury of the public interests; we stated our determination, so far as our influence extends, to uphold the principles of the Regulations before quoted, and we intimated our expectation of a zealous co-operation on the part of our subordinate officers in carrying this resolution into effect.

1466. We considered these remarks to be necessary, in order that the grounds of our refusal of the Collector's earnest request for the services of a particular servant might be understood; but we were willing to believe that the permission granted by us to Mr. Sullivan under date the 18th September, to employ two respectable native servants on a salary of 100 Pagodas per mensem each, would enable him to find persons equally capable with Govinda Row to afford him the means of discharging satisfactorily the duties of his situation, we accordingly acquainted him that we could not permit Govinda Row to quit his situation in the Zillah of Chingleput, where his services, in our opinion were fully as requisite as they could be in Coimbatore.

1467. In conclusion, we remarked with reference to paras. 15 and 16 of the Collector's letter, that it was our anxious desire that delinquency should be brought home to Causey Chetty and his associates. But as the Civil and Criminal Courts established in the Provinces are the only competent tribunals to hear, try and determine Civil and Criminal cases which occur within their jurisdiction, we did not understand on what ground a doubt was raised in the 16th para. of the Collector's letter, respecting the competency of the local Courts, either Provincial or Zillah, to try the Collector's servants.

1468. We have not yet been favored with the orders of the Right Honorable the Governor in Council upon any of our several references before recited; but on the 1st October last we received a letter from the Chief Secretary to the Government, acquainting us that Colonel Thomas Munro and Mr. Sullivan had been appointed joint Commissioners to examine into the state and condition of the district of Coimbatore, and to report fully on any subject connected with its concerns whether respecting the defalcation of the public Revenues, the distress of the inhabitants, the remissness of conduct or the delinquency of the Agents either now or lately employed in the Revenue Department in that district."

To the Chief Secretary to Government, in Cons., 9th November 1815.

From Mr. Bell, 4th, in Cons., 10th August 1815.

From do., 22nd, in Cons., 28th do.

From do., 24th, in Cons., 31st do.

From Mr. Sullivan, 29th September, in Cons., 5th October do.

From do., do. do. 5th do.

From do., 11th October, in Cons., 19th do.

1469. On the 9th November last we had the honor to lay before the Right Honorable the Governor in Council the letters noted in the margin from the Collector and late Acting Collector of Coimbatore, being all the remaining letters we had received on the subject of the misconduct of the native servants in that Zillah.

1470. The first of these letters was from the late Acting Collector, and reported the suspension from office of the Cash-keeper Causey, Chetty and stated that the reasons for adopting this measure until the orders of the Governor in Council could be obtained on the case.

From Mr. Bell, 4th, in Cons., 10th August 1815.

1471. Mr. Bell we remarked was in error in supposing that a reference is necessary to the Governor in Council on the subject of the suspensions or dismissals of public servants in the Revenue Department; Regulation I of 1809 is modified by Regulation V of 1811, which delegates to the Board of Revenue the full power to dismiss the superior native servants in the Revenue Department. From their decision we observed there is no appeal. In this case we considered that it would be a premature act to dismiss Causey Chetty till the extent of his misdeeds was known; we waited therefore for further information.

1472. With his next letter Mr. Bell submitted a correspondence which had passed between him and Mr. George Garrow, the brother to the late Collector on the subject of certain transactions and certain documents connected with the transactions in Coimbatore.

From Mr. Bell, 22nd, in Cons., 28th August 1815.

1473. This letter did not appear to us to require an immediate answer.

1474. Mr. Bell in another letter forwarded information which he had received respecting the improper use which Causey Chetty had made of a passport; the subject of this communication did not in our opinion require any immediate and specific order.

From Mr. Bell, 24th, in Cons., 31st August 1815.

1475. Of Mr. Sullivan's two letters dated the 29th September, the first was chiefly in reply to a communication from us, wherein he stated the manner in which he had carried certain of our orders into effect—this letter did not require from us any particular remark.

From Mr. Sullivan, 29th September, in Cons., 6th Oct. 1815.

1476. The subjects which Mr. Sullivan's second letter of the 29th September embraced had, we observed, already been reported to the Government; we however requested the specific sanction of the Right Honorable the Governor in Council to the payment of 100 Pagodas per month to each of the two Sheristadars, whom the Collector had employed since the 20th of September in prosecuting the inquiries into the abuses which had prevailed in the district under his charge.

1477. The opinion which Mr. Sullivan had offered in his next letter in regard to the revision of the rents, did not under the appointment of a Commission require any order from us. Our sentiments, we observed, had been communicated to the Collector in our letter of the 28th September before recited. The investigation conducting by the Commission, we conceived, would enable Mr. Sullivan to judge whether the resources of the country had been so far trenched upon as to render necessary a further temporary reduction in the rent.

From Mr. Sullivan, 11th, in Cons., 19th October 1815.

1478. Although the letters here referred to did not contain any information beyond what was already before the Right Honorable the Governor in Council, we notwithstanding considered it proper to submit them to Government, in order that all the correspondence which had taken place upon the subject of the abuses which had existed in the Revenue Department in the Coimbatore district might be laid before the Right Honorable the Governor in Council.

1479. As connected with the various communications made to the Right Honorable the Governor in Council on the subject of the abuses committed in the Coimbatore district we, under date the 20th November last submitted to the Government a letter from Mr. Sullivan, reporting his having enforced the penalties of Section 5 of Regulation XXXIII of 1802 against Causey Chetty for the sum of 42,000 Pagodas, being embezzlements of money intended for the repairs of tanks, &c. for a series of years.

To the Chief Secretary to Govt., in Cons., 20th Nov. 1815.

From Mr. Sullivan, 29th October, in Cons., 9th Nov. 1815.

1480. As the Collector represented the charge to be substantiated by the oath of four competent witnesses, we intimated to him our intention to apply to Government to grant him authority to defend the suit as a public suit; should Causey Chetty give the security referred to in Section 9 of Regulation XXXIII. A. D. 1802, to prosecute him for false imprisonment, so as to bring the demand under investigation in the Zillah Court.

1481. On these communications also we have not yet been honored with the orders of the Government.

MALABAR.

1482. On the 14th February 1814 we submitted to the Government a letter from the Collector in Malabar, forwarding a set of bills in triplicate for the sum of ten thousand Bombay Rupees drawn by Mr. Murdock Brown upon his Agents Messrs. Porcher and Co., in favor of His Excellency the Governor in Council.

1483. These bills, we observed, were in part payment of the sum due by Mr. Brown to the Honorable Company for the purchase of the Khandattera plantation in the Province of Malabar, a large sum, we remarked; still remained due on this account; but on this subject, as well as on the remission of a part of the original demand in favor of Mr. Brown, we intimated our intention to address Government at an early period. On the occasion in question we merely forwarded the bills, in order that they might be transmitted to England by the ships then under despatch.

1484. Under date the 16th February last we forwarded in order to be transmitted to England by the ships under despatch a set of bills in triplicate for the sum of ten thousand Bombay Rupees drawn by Mr. Murdock Brown on his Agents in London, Messrs. Porcher and Co. in favor of the Right Honorable the Governor.

1485. These bills we stated to form the second payment in part of a considerable sum due by Mr. Murdock Brown to the Honorable Company for the purchase of the Khandattera Estate in the Province of Malabar.

1486. These bills were returned under date 17th March, with orders that others drawn in favor of the Honorable the Court of Directors might be substituted for them, which were accordingly submitted under date the 6th April following.

1487. At our meeting of the 10th of August last, we took into consideration the following correspondence respecting the plantation of Khandattera in the Province of Malabar.

From the Chief Secretary to Government under date the 8th January 1813.

To Mr. Warden under date the 28th June 1813.

From Mr. Warden under date the 17th September 1813.

1488. We also read again the two separate Reports from Mr. Warden, under date the 10th June 1807 with their several enclosures.

1489. We observed that a variety of circumstances sufficiently detailed in the body of these papers had prevented our coming to a final decision on the different intricate questions involved in those voluminous documents before that time, but that as it seemed desirable that no longer delay

should be allowed to take place in submitting them for the final orders of the Right Honorable the Governor in Council, we should, after an attentive perusal and reconsideration of the whole correspondence proceed to record our sentiments thereon.

1490. It appeared that with a view of introducing into Malabar the cultivation of Coffee and other valuable productions, the Government of Bombay previously to the transfer of that Province to the authority of the Madras Presidency, were induced to establish a plantation on account of the Company at Khandattera, which was placed under the management of Mr. Murdock Brown, whose services had on various occasions been particularly useful to the local authorities on the first acquisition of that Province.

1491. The expenses on account of the plantation however were soon found to be so very heavy that immediately after the district was transferred to this Presidency, and Major William McLeod was nominated to the situation of Principal Collector, he deemed it his duty to submit to the then Board of Revenue a proposition for relieving the Company from the heavy charge incurred on this account by proposing to transfer the plantation on certain conditions to the overseer Mr. Murdock Brown.

1492. The plantation it appeared had at that time already cost the Government the very considerable sum of one hundred and fifty thousand Rupees, and under the conviction that undertakings of that nature could not be carried on at the expence of Government with such economy and public benefit as by private individuals, it was proposed to transfer the whole to Mr. Brown, on the condition of his reimbursing the Government for the expense which had been thus incurred.

1493. Mr. Brown we found in replying to this proposition, after recapitulating the services performed by him to the Company agreed to purchase from the Government "the whole ground at present (5th January 1802) occupied by "the plantation" for the sum of Rupees 1,50,000 abovementioned on the following conditions;—1st, that in consideration of the devastations by warfare, no interest should be charged on this sum; 2ndly, that adverting to his various services unrewarded, the amount of his salary as overseer being part of the charges, should also be struck out from the amount to be repaid by him; 3rdly, that the land tax on the plantation should be excused until the year 1810, and 4thly, that he should be allowed to make his payments to Government by instalments at the following periods:—

1st March	1803	...	...	...	...	15,000
Do.	1804	...	...	...	...	20,000
Do.	1805	...	...	...	...	25,000
Do.	1806	...	...	...	...	30,000
Do.	1807	---whatever balances might then be due to the Government.				

1494. It appeared that this arrangement was submitted for the consideration of the Government under date the 29th January 1802, and received their sanction on the 3rd March following, and was accordingly carried into effect.

1495. In the course of the following year (1803) a general insurrection arose throughout the Province, and on the 7th of May of that year, the Collector in Malabar transmitted to the Board of Revenue a letter addressed to him by Mr. Brown, from which it appeared that the plantation at Khandattera had been attacked by the rebels, who were represented to have burnt to the ground the whole of the extensive warehouses and other buildings, to have carried off the implements of every descrip-

tion attached to the plantation, to have seized or destroyed a considerable quantity of cotton with the seed, some sugar; all Mr. Brown's books, papers and wearing apparel, and an annual stock of grain for 430 people; and it was added that they subsequently drove off his cattle and stock of every kind, the former consisting of 93 head of choice bullocks, cows and buffaloes, of which only 20 afterwards found their way back.

1496. We found further that on the ground of the severe losses which he had thus sustained, Mr. Brown submitted his claim to a remission of the stipulated

See letter to Government 23rd, in Dy. Cons., 26th May 1803.
From Mr. Secretary Greenway 18th, in Cons., 27th June 1803.

payments which he had agreed to make to the Government; that his request was supported by the Collector, and that the Board of Revenue in consideration of his misfortune recommended his case to the favorable attention of the Government. We were informed in reply that the

subject would be referred for the decision of the Honorable Court of Directors.

1497. On the 2nd August 1806, the Secretary to Government in the Revenue Department transmitted to us transcript of a despatch from England, from which

In Cons., 1st September 1806.
See paras. 118 and 119 in the letter from England, in the Revenue Department, 6th November 1805.

it appeared that the Court of Directors refused to accede to Mr. Brown's request for a total remission of the stipulated payments, but agreed to deduct therefrom the amount of the loss sustained by him in consequence of the depredations committed by the rebels, and the

Government accordingly desired that inquiry should be made by us respecting the amount of the actual loss sustained by Mr. Brown.

To Mr. Warden Esq. in Dy. Cons., 4th December 1806.
In Cons., 9th July 1807.

1498. Instructions to this effect were immediately issued to the Collector, the result of whose inquiries was submitted to us under date the 10th June 1807.

1499. It appeared from that Report that on receipt of our orders, the Collector searched

See the 1st of Mr. Warden's Reports dated 10th June, in Cons., 2th July 1807.

the records of his office for the information required; but not finding any document affording a satisfactory account of the ravages committed by the rebels, or of the injury sustained by Mr. Brown, he furnished Mr. Brown with copies of the instructions which he had

received, and called upon him for his own statement of his losses.

1500. In his reply to this communication, Mr. Brown represented his inability to furnish

Enclosure No. 3.

from satisfactory documents the account required, every book and paper relative to the undertaking at Khandaterra having been destroyed with the buildings on the plantation. We found however that Mr. Brown entered into a general statement of the ravages committed by the rebels, but his letter contained a great deal of irrelevant matter, and afforded no data from which the amount of his loss might be accurately estimated.

1501. The Board it appeared were therefore obliged to make a second reference to the

To Mr. Warden, 29th, in Cons., 28th June 1813.
In Cons., 23rd September 1813.

Collector, whose further Report under date the 17th September 1813 closed the correspondence on the subject of the losses sustained by Mr. Brown. After this review of former correspondence, we proceeded to

record our sentiments on the deductions to be made from the total sum of Rupees 1,50,000, being the amount which Mr. Brown originally agreed to make good to the Government on account of the transfer of the Khandaterra plantation.

1502. It appeared necessary to attend in the first place to the stipulations made by Mr. Brown and agreed to by Government at the time the transfer took place; namely, that no interest should be charged on this sum; that the amount of Mr. Brown's salary as overseer should be deducted from it; that no land tax should be charged on the plantation until 1810, and that the money should be paid by fixed instalments.

1503. In conformity with the first of these stipulations, we found that no interest had been charged on the sum of Rupees 1,50,000 before mentioned.

1504. With respect to the second stipulation, the amount of Mr. Brown's salary as overseer to be deducted from the sum in question, we found stated in Mr. Warden's letter of the 13th September 1813 to be (from January 1798 to December 1801 inclusive at 800 Rupees per mensem) Rupees 38,400.

1505. As connected with this point, we remarked, that while the question of transfer of the Khandaterra plantation was under reference, the Principal Collector in Malabar took upon himself to continue the salary of Mr. Brown as overseer for three months, amounting at the rate

See letter from Major McLeod 7th, in Cons., 19th April 1802.

above stated to Rupees 2,400; that their arrangement was reported at the time by the Collector, and seemed to have been fair and reasonable, but that this sum of Rupees 2,400 was not included (like that of Rupees 38,400 beforementioned) in the total charge of Rupees

1,50,000 to be made good by Mr. Brown; and as it was clearly the intention of the stipulation in question that nothing should be deducted from that sum as salary, except the amount already

From Mr. Warden 17th, in Cons., 23rd September 1813.

included in it as a charge, we expressed our surprise that Mr. Warden should have proposed that this sum of Rupees 2,400 should form any part of the remission to be made to Mr. Brown, and recorded our

opinion that the remission on account of Mr. Brown's salary as overseer must be confined to the sum of Rupees 38,400 above stated.

1506. With respect to the next stipulation providing that no land tax should be levied on the plantation until the year 1810, at which time it was agreed that it should be liable to pay "a land tax either in kind or money corresponding to what may be established in the other parts of Khandaterra."

1507. We stated that it would be shewn in the subsequent part of our Proceedings, that in apparent contradiction to this stipulation, a Revenue had annually been paid by Mr. Brown, but it did not appear to us to follow that any portion of that Revenue had been paid in his capacity of owner of the Khandaterra plantation. It was indeed clear to us that the Revenue which he paid was on account of the five Tarrahs of Khandaterra in which the plantation is situated.

1508. With the intention of entering more fully into the subject of the occupation of the 5 Tarrahs in the subsequent part of our Proceedings, we contented ourselves here by observing that at the time when the transfer in question was made to Mr. Brown, it did not appear that the Government derived any Land Revenue whatever from the lands cultivated with coffee and other similar productions which constituted the plantation and were made over to him.

1509. We informed Mr. Warden that if the Revenue on the lands constituting the plantation at the time of the transfer had not been assessed and paid since 1810, the amount of the arrear due must be added to the other demands against Mr. Brown.

1510. With respect to the last stipulation regarding the liquidation of the demand by fixed instalments, we observed that Mr. Brown's first payments commenced by Bills upon England forwarded by the Collector under date the 7th February 1814, and that Bills to the extent of only 20,000 Rupees had to that date been remitted.

1511. Having discussed the various stipulations made at the time when the plantation was transferred to Mr. Brown, it remained to determine the extent of the remission to be made to him under the orders of the Court of Directors of the 6th November 1805, on account of the devastations committed by the rebels subsequently to the transfer in question.

1512. We extracted the following abstract of the claims to remission advanced by Mr. Brown on this account from Mr. Warden's letter of the 17th September 1813.

	Rupees.
Buildings...	12,000
Coffee plantations and plants...	32,400
Pepper vines	1,800
Grain	2,000
Implements of husbandry	3,000
Household furniture, &c., value not stated.	

1513. We considered it a subject of regret that some inquiry into Mr. Brown's losses was not instituted at the time when the depredations were committed by the rebels. The precise extent of the injury sustained by Mr. Brown might then have been ascertained with tolerable correctness; but a particular investigation at this distance of time we considered could hardly be expected to lead to any satisfactory result; accordingly, notwithstanding the voluminous correspondence which had passed on this subject, we still found ourselves left without any certain data upon which to form a correct judgment respecting the greater part of the remission claimed by Mr. Brown; so far as the information before us enabled us to form an opinion, we proceeded to record our sentiments for the consideration of Government as follows, viz:—

1514. That as the plantation at Khandaterra was originally transferred to Mr. Brown on condition that the Government should be reimbursed for the expenses which had been incurred on its account, we did not consider it all reasonable that Mr. Brown, in stating the losses for which he prayed a remission of the purchase money should include any damage which his *other* property might have suffered, we were of opinion that the damage done to the buildings and to the plantation itself was all that should be taken into account, and all that did not form a part of the expenses for which the Government were to be reimbursed should, we thought be excluded; because it was evidently the intention to deduct from the purchase money only such sum as might be found to cover the damage which the property, on account of which that purchase money was to be paid had actually suffered.

1515. From Mr. Brown's letter to Major McLeod dated the 5th January 1803, it appeared that some time before the transfer, the buildings on the plantation had been valued at about 10,000 Rupees, but some additions were stated to have been made to those buildings before the plantation was made over to Mr. Brown; and it appeared from Mr. Warden's letter of the 17th September 1813, that inclusive of those additions Mr. Brown estimated the value of the whole at Rupees 12,000. As these buildings were entirely destroyed, and as they formed a part of the expenses for which the Government were to be reimbursed, the value of them might, we thought be fairly included in the statement of Mr. Brown's losses, for which the Honorable the Court of Directors consented to grant remission from the amount of the purchase money payable by him; we were not aware that a more correct estimate of the loss on that account was to be procured. The value of the buildings before the additions in question was estimated at 10,000 Rupees, and as the estimate of Mr. Brown inclusive of these additions could not be greatly over-rated at Rupees 12,000, we recommended that a remission to this extent should be made to Mr. Brown on account of the destruction of the buildings.

1516. We experienced more difficulty in coming to any satisfactory conclusion respecting the second claim of Mr. Brown to remission on account of the Coffee plantations and plants. In the Enclosure B. accompanying Mr. Warden's letter of the 17th September 1813, we found that Mr. Brown affirmed that, one-third of the whole expenditure of 1,50,000 Rupees (after deducting his salary as overseer and the cost of the buildings) which third was shewn by Mr. Warden to be Rupees

32,400 was expended in the cultivation of the Coffee plant, this being the primary object of the plantation; and in his previous letter No. 3 accompanying Mr. Warden's Report of 1807, he stated that "the destruction of the Coffee trees and the buildings by the rebels was complete."

1517. That a large sum was expended on the cultivation of Coffee there seemed to be no reason to doubt; at the same time we wished to have received some more detailed account of this disbursement than Mr. Brown's rough estimate of one-third of the gross expenditure, and some more clear information as to the actual loss sustained by the destruction of the Coffee plants.

1518. In repeating his losses so late as 1804, Mr. Brown observed, "had the devastations of the rebels been confined to the destruction of my house, my sugar works and other buildings, I should still have been able to pay the Revenue as I did last year and the year preceding it; but you know that they extended their ravages to my productive Pepper vines and cut down the greater part of those that were in full bearing, thereby depriving me of the only product from which the Revenue is realized, together with the reward for my own trouble and expense. The other articles which I have cultivated, as the sugar cane, Coffee and Bourbon cotton have been more by way of experiment to see what may be expected from them in this Province, than for the purpose of gain, and hitherto I have not reaped from them even the amount expended."

1519. Mr. Brown's object in the letter from which the foregoing extract was recorded, was to obtain a remission of Revenue on account of his severe losses; he there entered into a detail of the destruction of his *Pepper vines*, for which he now claimed a remission to the extent of only eighteen hundred Rupees, but we observed that he made no mention of Coffee.

1520. We considered it desirable that on this subject Mr. Brown's own words should be quoted, which we extracted as follows:—"The first item, as being that on which by far the greater loss was suffered is the Coffee, the destruction of which was complete (the causes of this I have before detailed) insomuch that from the few trees that remained I have not to this day obtained even 100 Rupees value of produce. Want of means after the destruction obliged me to relinquish some of the branches of cultivation, and preferred giving up the Coffee and the Cotton to any of the others. It is here necessary for me to repeat what I have stated in my former letters, viz., that the cultivation of Coffee was the primary object for which the plantation was undertaken, and on which therefore the principal labor and expense was bestowed (as may be seen from my various Reports to the Commissioners), and when I say that (deducting my salary and the cost of the buildings) one-third of the whole expenditure was made exclusively on that article, I am confident I speak within the truth, being pretty certain it amounted to nearly the half."

1521. Although the expenses incurred in planting Coffee might have amounted to one-third or one-half of the whole expenditure after deducting Mr. Brown's salary, it did not appear to us to follow that the loss sustained by the destruction of the Coffee plants was equal to the sum laid out in the cultivation of them. We found it difficult to determine whether the cultivation of Coffee was abandoned, because unlikely to prove productive, or because the plants were destroyed, and it appeared to us still more difficult to determine the amount of compensation justly due under this head; we considered that the difference was great between the actual expenditure and the chance of profit, even under the most sanguine expectation. The culture it appeared had not been resumed, for Mr. Brown stated that he had not derived any profit worth mentioning since; and he decidedly stated that the cultivation of this plant in the first instance to have been only an experiment.

1522. Taking the subject in either point of view, whether the sum was expended in the culture of an unproductive article or a productive article was destroyed, we considered that Mr. Brown must be a loser if required in the first instance to refund an unproductive outlay of money

or to have no remission for his loss. On this item of loss we desired that Mr. Warden would require Mr. Brown to make a specific claim on which the Collector was directed to state his opinion for our information.

1523. We readily admitted Mr. Brown's claim to the remission of Rupees 1,800, on account of the destruction of some of the Pepper vines on the plantation; his loss on this account was particularly urged at the time abovementioned, and although the Collector stated that the entire remission of the Land Revenue on Pepper vines which took place in 1806, "must have fully indemnified him for the loss of three or four years' gross produce on the vines that were mutilated." We did not think that a general remission of this kind, founded on grounds of Revenue policy, was a sufficient reason for refusing the particular remission claimed by Mr. Brown on entirely different grounds, for the loss which he sustained by the destruction of his Pepper vines.

1524. With respect to what Mr. Brown had urged in favor of remission for grain, implements of husbandry, household furniture, apparel, books, &c. &c., destroyed or carried off by the rebels, we reverted to our opinion already stated, that whatever claim Mr. Brown might have on the generosity of the Government on account of such misfortunes, he had no right to any deduction from the sum of Rupees 1,50,000 to be made good by him to the Company on account of the damage done to his other property not originally included in that sum.

1525. Under the arrangements proposed in the foregoing part of our Proceedings, we found that the following would be the state of the demand against Mr. Brown,

Originally due to the Company						Rupees 1,50,000	
Deduct salary	...	...	...	...	...	38,400	
Buildings	...	...	...	...	...	12,000	
Pepper Vines...	...	...	...	...	...	1,800	52,200
						Balance Rupees	97,800
						Already remitted...	20,000
						Still due	77,800

Add rent as per para. 1493 if not already paid.

Deduct a further sum to be hereafter determined on account of the loss sustained by the destruction of the Coffee plants as per para. 1512.

1526. We thereupon resolved that as the further demand outstanding against Mr. Brown would at all events exceed 50,000 Rupees, the Collector in Malabar should be directed to call upon Mr. Brown to enter into some arrangement for the immediate liquidation of this portion of the demand.

1527. Having disposed of the question respecting the extent of the demands of Government against Mr. Murdock Brown, we proceeded to the consideration of the claim which he had advanced to the five Tarras in which the Khandaterra plantations are situated, comprehending 2,889 acres of land waste and arable; and we found that it would be also necessary to examine into the validity and propriety of the purchases of land which Mr. Brown admitted to have been made by him in Malabar.

1528. We had stated before that under the original agreement entered into with Major McLeod in 1802, Mr. Brown was to be exempted from the payment of any Revenue on account of the Khandaterra plantations, meaning of course the lands occupied as plantations only until the year 1810. In 1804 therefore, when the Collector Mr. Rickards transmitted the letter from Mr. Brown quoted in para. 1518, requesting to be excused for that year from the payment of the Revenue which he had regularly discharged in the preceding Fusly. The then Board of Revenue ignorant of any payments due from Mr. Brown naturally called on the Collector for further explanations.

1529. This led to the discovery that Mr. Brown had continued entrusted with the management and collection of the Revenue of the five Tarras or districts of Khandaterra. Mr. Warden in his letter dated 31st August 1804 observed in reply to the Board's call for information.

From Mr. Warden 31st August, in Cons., 27th Sept. 1804.

20. "The balance of Star Pagodas 2,057-22-70 due by Mr. Murdock Brown is the amount which my late predecessor applied to your Board to be remitted to him on account of some losses which Mr. Brown has sustained upon his plantation in Khandaterra."

21. "In an answer to that application, your Board desired to be informed in your Secretary's letter of the 26th January last of the amount stated in a former Report of Mr. Brown, as having been paid by him on account of his plantation for the two years which are therein specified."

22. "I duly transmitted a copy of your Secretary's letter to Mr. Brown, from whom it is but recently that I have received an answer, a copy of which I have the honor to enclose."

23. "In that answer Mr. Brown states his loss at only 183 Star Pagodas, and offers to discharge the remainder of the amount Revenue, for which originally a total remission was recommended. I have refused to accept of this offer of Mr. Brown, not conceiving it to be proper that I should recover from him a demand, the remission of which stood as a matter of reference to your Board."

24. "As connected with the subject of the plantation, I beg leave gentlemen to forward for your notice a copy of a late correspondence between the Northern Sub-Collector and Mr. Brown, which the former has forwarded to me for instructions, which I do not feel myself competent to give, as I am sorry to express my ignorance of the real light in which your Board and the Government view the situation of Mr. Brown."

25. "In Mr. Brown's letter to the Northern Sub-Collector, he noticed the five Tarras or villages by name Mooringary, Anjarakandy, Kamayatta, Muambail and Palary as composing the plantation which he undertook and for some years carried on, on account of the Company, and which were given up to him in pursuance of his agreement with Government to carry on the undertaking on his own account."

26. "The five Tarras abovenamed contain the estates of private individuals consisting of cultivated batty fields, gardens, &c., most of which it would appear that Mr. Brown at various times has acquired unto himself the possession by different modes of conveyances."

27. "Those estates have yielded an annual Revenue to Government amounting to Star Pagodas 2,057-22-70 ever since the Company's acquisition of Malabar, which Revenue would appear to be the same that is now denominated the Revenue upon Mr. Brown's plantation on Khandaterra, because Mr. Brown considers that plantation to be composed of the five Tarras in question."

28. "I have conceived it my duty gentlemen to state this exposition of circumstances under a conception that there may be some difference in the opinion entertained by your Board, and on the construction which Mr. Brown has placed upon the spirit of the orders of Government relative to his plantation. It will be extremely satisfactory to me at the same time to be favored with the sentiments of your Board, as to how far it is intended by Government that Mr. Brown shall be permitted to continue his purchases of landed estates, the property of private individuals."

1530. The letter from Mr. Brown dated the 30th June 1804 was as follows:—

1st. "I have to acknowledge the receipt of your letter of the 28th instant;—in reply to which I have to inform you that the five Tarrabs specified in it are those composing the plantation which I undertook, and for some years carried on, on account of the Company, and which were given up to me in pursuance of my agreement with Government to carry on the undertaking on my own account."

There is such an order in existence.
It does not define the conditions under which the five Tarrabs were given up.

2nd. "The order for these Tarrabs being made over to me addressed by the Principal Collector Major William McLeod to the Sub-Collector Boilby Hodgson, Esq., must be amongst your records, and also in those of the Principal Collector."

3rd "The Revenues of those Tarrabs composing the plantation, it was agreed that I should from that time pay agreeable to a survey to be made by persons appointed for that purpose by the Principal Collector, which was accordingly executed (on the same principles adopted by him for all the other districts to the northward) and the amount Rupees 5,857-1-2 was regularly paid by me during the two preceding Malabar years."

1531. The Board considered further explanation to be necessary, and Mr. Warden on the 15th September 1805 reported as follows:—

13. "In consequence of the remarks contained in my report of the 31st August 1804, touching the light in which Mr. Brown viewed his possession of the five Tarrabs in question, your Board have called upon me to afford the fullest information in my power respecting it. I have therefore in the first place to lay before your Board the copy of a letter which I deemed it proper to address Mr. Boilby Hodgson, the 3rd Judge of Circuit in Malabar, requesting his communication to one of such information as he possessed relative to the terms on which he had considered the transfer to Mr. Brown of those Tarrabs since that transfer took place, while he, Mr. Hodgson was in charge of that division of the Province subordinate to Major McLeod. Mr. Hodgson has very readily favored me with his opinion at length, to which I beg leave to refer your Board."

44. "I wish it to be well understood, that the point at issue between Mr. Brown and myself is the circumstance of his viewing the position of the five Tarrabs in question, as *composing his property of the plantation*. I contend that such property was never intended by Major McLeod to be conveyed to him upon the acceptance by Government at that officer's recommendation of Mr. Brown's proposal to take into his own hands, *the plantation which he originally managed on the Honorable Company's account*: and in proof of my conclusions, I shall here request the perusal of your Board of the copy of Major McLeod's letter to Mr. Brown, in which the offer is first proposed to that gentleman of taking the plantation on his own account and attract your attention to the 3rd paragraph, in which the Major acknowledges his conviction that a sufficient time had not elapsed to derive any considerable Revenue from the plantation, &c. &c."

45. "In answer to this part of the proposals, I will here copy Mr. Brown's own words and leave it to your Board to draw the contents."

9th. "The plantation for the reasons which I have already assigned cannot be made to produce any considerable return before the year 1813, until which time I shall continue it at my own expense. It will not therefore be in my power to make any payment to Government until the month of March of that year, but from that period I will undertake to reimburse the Honorable Company as follows:—

"On the 1st March 1803 Rupees 15,000
" 1st March 1804 " 20,000
" 1st March 1805 " 25,000
" 1st March 1806 " 30,000
" 1st March 1807— whatever balance may be then due to Government."

10th. "With regard to the land tax on the plantation, I must beg leave to observe that there can be no objection whatever to its being assessed at the same rate as other lands of the same description after a sufficient time has been allowed for repayment of the actual outlay. In 1807 the Honorable Company will have been repaid, but there will still remain what I have already laid out, and what I shall be under the necessity of expending on it until the year 1803, for the reimbursement of which I pray an exemption from Revenue until the year 1810."

46. Does Mr. Brown at the "conclusion of the last paragraph, pray an exemption from Revenue until the year 1810, on the *whole* property of the five Tarrabs, which contain extensive cultivations of rich gardens, orchards and batty fields, from which the Honorable Company, prior to Mr. Brown's commencement of his plantation, derived from their individual owners and tenants an annual Revenue of Star Pagodas 2,057-22-70? Or does Mr. Brown merely pray for an exemption of Revenue on *that* portion of land, for the clearance and formation of which into a plantation, he originally expended upwards of a lac of Rupees on the Honorable Company's account?"

47. "By express orders from your Board, a Committee was appointed to inspect Mr. Brown's plantation in Khandaterra, under the direction of the then Commissioners in Malabar, to whom the Committee delivered in their Report on the 10th of May 1801, a copy of which was forwarded to your Board on the 18th of June following. By a reference to that Report, your Board will observe, what was the state of the plantation at that period of time when Mr. Brown superintended it on a monthly salary as an overseer on the part of the Company."

48. "Whether Mr. Brown has since bought up the proprietary right of all the landed property contained in the five Tarrabs (which as I have always understood with Mr. Hodgson, were at first transferred to Mr. Brown's management as a Revenue Parbutty, to strengthen his influence and aid the successful progress of the plantation situated within those five Tarrabs,) I have not been able to ascertain, though I have reason to think he has not yet completed so extensive a purchase."

49. "Admitting that Mr. Brown has (under whatever authority he may have acted) bought up the whole of the landed estates contained in the five Tarrabs in question, I cannot acknowledge it to be *that property* which he wishes to denominate it, viz., the plantation in Khandaterra which he formerly superintended on the Company's account as an overseer, and which was transferred to his own charge by order of the Government of Fort St. George, on the terms proposed by Mr. Brown as above quoted."

50. "Under the same opinion, I cannot acknowledge the *original Revenue on the five Tarrabs in question* to be (as Mr. Brown wishes to style it) the Revenue on his plantation in Khandaterra. That plantation, I must further beg leave to affirm has not to my knowledge been ever assessed, nor ought it to be assessed until the expiration of the year 1810, until which time Mr. Brown in his own letter prays for an exemption of Revenue."

51. All property, therefore, "independently of that which was granted to Mr. Brown, as the Honorable Company's original plantation in Khandaterra, situated within the five Tarrabs

"so often referred to, is, in my humble opinion, subject to the same rules and regulations which have been and may hereafter be framed by Government in regard to assessment, &c., as all other description of lands in Malabar, and the only question remaining to be defined is the real limits of the landed possessions *bona fide* granted to Mr. Brown by Government upon the terms proposed by himself in his letter to Major McLeod of the 5th January 1802, already quoted."

52. "I have now, gentlemen, stated to your Board the circumstances as they have come to my knowledge of this transaction. I may have misconstrued the intentions of his Lordship in Council; I may have omitted to recite facts (whereof I have no knowledge at present) which Mr. Brown might have it in his power to adduce in refutation of the opinions I have formed on this matter. In either case, I shall have to apologise to both for the present discussion; which I can assure you, gentlemen, I have entered into under the pure desire of conforming to the obligations of my duty as a Revenue servant, without being actuated by any spirit to excite vexatious litigation."

1532. In order fully to comprehend the intricate question under our consideration, we formed the following summary abstract.

1533. It appeared that Mr. Murdock Brown considered the plantation of Khandaterra to consist of five Tarras or sub-divisions, but frequently used the expression "of the five Tarras in which the plantation is situated." It was thus left in doubt whether the lands of the plantation were in one enclosure, or dispersed in several enclosures over the five Tarras.

1534. It appeared that the plantation was originally to have been of the extent of (2,000) two thousand acres.

1535. It appeared that the five Tarras of Khandaterra contained as follows:—

Waste and Jungle	...	...	...	...	1,506 acres
Paddy and garden land occupied by Mr. Brown in virtue of private and public purchases...	...	...	...	...	459
Paddy and garden land, the property of other persons	...	...	...	...	918
Total.....					2,883 acres.

or about 2,000 cawnies.

1536. It appeared that the Revenue of these five Tarras prior to the survey of Major McLeod was	...	...	...	...	Rupees 7,200
or Star Pagodas	...	...	...	...	2,057
That the Survey made under that officer reduced it to	...	...	...	...	1,679
Difference, Star Pagodas.					378

1537. It was asserted by Mr. Baber that Mr. Brown surveyed and assessed "his own property," that was the 5 Tarras under his Mr. Brown's management including the plantation lands; that the difference between the survey of the five Tarras of Khandaterra under Colonel McLeod and of the other districts was near 50 per cent., because the reduction in Khandaterra was 25 below the former Jumma, while Colonel McLeod's assessment in all other cases was 25 per cent. above it.

1538. It appeared that Mr. Murdock Brown stated the assessment and survey to have been made by Colonel McLeod's people.

1539. Mr. Beilby Hodgson's letter to Mr. Warden dated 1st February 1805, implied that the plantation was a single enclosure, including lands of different Parambas.

1540. Mr. Murdock Brown's various letters seemed to imply that the plantations (meaning of course those cultivated by him as overseer on account of the Company) were many and dispersed over the five Tarras.

See letter from Mr. Warden, dated 10th June 1807, in Cons., 9th July, enclosure No. 3, para. 12.

1541. It appeared that Mr. Brown offered in 1807 to give up the plantation, if the Board thought it right that he should do so.

1542. It appeared that he had paid and continued to pay the reduced public assessment on that part of the five Tarras not included in the plantation.

1543. It appeared therefore that the only part exempted from assessment was what constituted the plantation, and that was allowed to be held exempt from assessment till 1810.

1544. It appeared that Mr. Brown had bought (during the time he was overseer) on account of the Company, sundry paddy and garden lands.

1545. It appeared that he had bought some paddy and garden lands on his own account, but the precise period of these purchases was not known.

1546. We inferred from the foregoing summary that all that the agreement or cove said to have been granted to Mr. Brown, and claimed by that gentleman authorized, was the right to collect in virtue of a lease the Government Revenue from the five Tarras. That the property in the land not purchased was of course vested in the persons holding that land, and that their right did not appear to be disputed.

1547. In order to put Government in possession of all that could be said for or against Mr. Brown on the question of his occupying the whole of the five Tarras and claiming to occupy them on lease for 99 years; we ordered the Collector to furnish Mr. Brown with a copy of our Proceedings and to call on him

- 1st. To state distinctly the total number of acres of land of every description in the five Tarras.
- 2nd. To state the quantity of land occupied as a plantation prior to the transfer of the plantation to him by Major McLeod.
- 3rd. To state distinctly whether he purchased any land on his own account or received any in mortgage during the time he was overseer of the plantation.
- 4th. To state the quantity of land obtained by him by purchase or mortgage since the transfer in his own name and right and the dates of such acquisitions.
- 5th. To give a correct statement of the actual quantity of land now in his possession in the five Tarras; to show whether those lands were exempt from assessment or paid assessment.
- 6th. To show by an account current what rent he Mr. Brown had paid since 1802, and what rent was due since 1810; from lands the property of the Company transferred to him by Major McLeod.

- 7th. To show whether any Revenue was due by him for lands purchased on his own account prior to or since 1802.
- 8th. To state distinctly whether the survey of the five Tarrahs under his management ordered by Major McLeod was made by Mr. Brown or by his people, or whether Major McLeod sent persons from the Huzzoor to make the survey.
- 9th. To explain the cause of the difference between the old assessment and new assessment.
- 10th. To state distinctly what right he understood the cowlie or order which he declared was given to him by Major McLeod, to convey to him over the lands in the five Tarrahs previously purchased on account of the Company or on his own account over the other lands not occupied by him.
- 11th. To state in whom the right to the waste land amounting to 1,506 acres in the Tarrahs more or less was considered to be vested; whether in the owners of the estates or in Government.
- 12th. To state what he might have to urge in justification of his breach of Section I Regulation XIX. A. D. 1802, forbidding the purchase or occupation of lands by Europeans without the previous permission of Government.
- 13th. To state the remission he had received for the destruction of Pepper vines in 1802. The ground on which he had claimed and actually enjoyed a permanent remission on that account. We also called upon the Collector to furnish an account of any demand that might be due by Mr. Brown on that account with explanations.

1548. We further directed the Collector to explain whether the 5 Tarrahs of Khandaterra, in Mr. Brown's possession formed a part only, or the whole of the land originally transferred to him by the Bombay Government under the authority of the President's Minute No. 5, enclosed in Mr. Warden's letter of the 10th June 1807 and to explain to what he understood the 14 Tarrahs of Khandaterra therein mentioned to allude

1549. Under date the 26th December 1815, we submitted for the consideration and orders of the Right Honorable the Governor in Council a copy of our Proceedings above recited, together with the correspondence which subsequently passed with the Collector in Malabar relating to the long unsettled demand which the Government on the part of the Honorable Company had on Mr. Murdock Brown, for the repayment of sums expended in the establishment of the Khandaterra plantation in Malabar, or rather for the sale price of that plantation, to the claim preferred by Mr. Brown for a remission on the original purchase money, and to other matters connected with the transfer of the plantation to that gentleman.

1550. We observed that our Proceedings, and the answer of Mr. Warden with its enclosure were so full, that we had only to request the final orders of Government on the following points:—

- 1st. That the remission to be granted to Mr. Brown for losses sustained during the rebellion in Malabar in the destruction of Coffee plants should be fixed at Rupees 35,000
- 2nd. That Mr. Brown should be allowed a remission of Rupees 6,800 on account of his losses in grain, cattle, and implements of husbandry during the rebellion.

3rd. That Mr. Brown should be allowed a remission on account of the destruction of Pepper vines of Rupees 1,000.

1551. The result of the demand would then we added be as follows:—

	Rupees.
Original debt	1,50,000
<i>Deduct</i>	
Salary to Mr. Brown as Superintendent, included in the above sum }	38,400
Value of buildings destroyed	12,000
Remission for Cattle, &c.	6,800
Remission on account of Pepper vines	1,000
Remission on account of the destruction of Coffee plants, &c. }	35,000
	93,200
Remains	56,800
Received bills for	20,000
Balance remaining to be paid	36,800

1552. The following paras. of Mr. Brown's letter to the Collector dated 27th November 1815, relating to Mr. Brown's proposal for the liquidation of the above balance, we submitted for the orders of the Right Honorable the Governor in Council.

Para. 3. "With regard to the demand made by the Board to enter into arrangements for the payment at once of all the balance due to the Honorable Company, the proposition is so new in itself and was so unexpected, that I really cannot understand on what grounds it was made. I have at no time engaged to repay the Company otherwise than by instalments, nor have either the Government or the Honorable Court of Directors to whom the matter was referred, ever expressed any intention of making such a demand upon me."

Para. 4. The Honorable Court with their usual consideration and liberality suspended the demands altogether, reserving to themselves, if they deemed it just and proper to call upon me at a future period. Now the Honorable Court have hitherto made no such call, but I, am anxious to fulfil my part of the obligation, began my payments so soon as my means enabled me; and I must beg leave further to assure the Board that the payments I have made on that account have not been derived from the profits of the plantation, but from other sources. However desirous I am in this, as in every other instance of complying with the wishes of the Board, I am sorry to be under the necessity of submitting to them, that I have not the means of paying at once the whole balance, which I otherwise could most gladly do, since that is the only object which now after a continued residence in India for 37 years, prevents my return to my native country."

Para 5. "The only mode which occurs to me of accomplishing what the Board wish, will be to instruct my son, who is now proceeding to Europe by the ship now

"under despatch at Bombay in conjunction with my Agents in London, to settle the matter finally with the Honorable the Court of Directors, because when that is done, I have no doubt but the sum required will be advanced by them on the security of the annual consignments which I shall engage to make to them."

1553. We observed that the doubts respecting the tenure and conditions under which Mr. Brown held the plantation lands of Khandatarra being removed, we should call on Mr. Warden to prepare a cowle and counterpart muchilka to be exchanged with Mr. Brown.

To the Chief Secretary to Government, in Cons., 12th June 1815.

To Mr. Warden 12th, in Cons., 12th January 1815.

From Mr. Warden 11th, in Cons., 20th February 1815.

To Mr. Warden 20th, in Cons., 20th February 1815.

From Mr. Warden 27th May, in Cons., 5th June 1815.

1554. Under date the 12th of June, we submitted for the consideration of the Government a correspondence with the Collector in Malabar relative to the Revenue derived from Cardamums, and the disposal of that particular article of produce.

1555. We explained that on perceiving a considerable balance to be outstanding in the Collector's accounts under the head of "cardamums" for Fuslies 1222 and 1223, we had called on Mr. Warden to explain whence the balances had arisen, and at the same time suggested as a point for consideration, whether, instead of forming the Revenue from "Cardamums," which we apprehended had been the customary practice, it might not be preferable to receive the Revenue in kind, and transfer the produce at a rate to be determined to the commercial department, to form an article of the Company's investment.

To Mr. Warden, in Cons., 12th January 1815.

1556. We stated that it appeared from the Collector's reply, that with the exception of the first and second year after the re-establishment of the authority of Government in Wynaud (in 1805-6), the Revenue from Cardamums had been annually farmed to the highest bidder up to Fusly 1222, at which time the amount offered for the rent being very small, the Collector suspecting a combination among the bidders took it again under Aumany management, under which it continued also in Fusly 1223.

From Mr. Warden 11th, in Cons., 20th February 1815.

1557. We stated that the Collector had explained the balances which appeared in the accounts for these two Fuslies to be estimated net proceeds of the produce which had remained on hand unsold until the present Fusly, and that it appeared that the sale of that produce had subsequently taken place, and having yielded more than the estimated amount, the surplus would be carried to the account of the current year's Revenue.

1558. We observed that during these two years in which the Revenue was received in kind, there appeared to be strong ground for believing that a considerable portion of the produce had been "pilfered and smuggled," and that in consequence the Revenue had been again put up to Farm in Fusly 1224 and rented for the sum of Star Pagodas 6,328-25-57½, which was more than the Farm had usually yielded, and more (the Collector observed) than "could have been realized to Government as Revenue by any other arrangement." We added the Collector's remark, that no plan had been found so eligible as that of farming, when there had been no combination among the bidders.

1559. We reported that under these circumstances we had informed the Collector that we relinquished (at least for the present) the further consideration of the plan of receiving the Revenue from Cardamums in kind, and transferring the produce to the commercial department; but that as Mr. Warden, preparatory to renting the Farm for the ensuing Fusly 1225, had thought it right to inquire whether there be any intention of providing an investment of Cardamums on the Company's account, we had considered it to be as well that the correspondence which had passed on the subject should be submitted for the consideration of the Governor in Council.

To Mr. Warden 20th, in Cons., 20th February 1815.
From Mr. Warden 27th May, in Cons., 5th June 1815.

1560. The right of the Government as land rent consisted we observed of one-half of the produce, but that it appeared to have been customary for the Renter to receive the share of the cultivators also at a given rate, which for Fusly 1224 was fixed at 800 Rupees the candy of 640 lbs.

NOTE.—The Collector suggested that the Sea Custom Master would be a proper Agent.

1561. We submitted the Collector's suggestion that, if it should be determined to make the experiment of an investment of Cardamums on the Company's account, the best mode of proceeding would be to contract with the Renter to take a certain quantity garbled and fit for the Europe market at a stipulated price.

1562. We enclosed a further letter from the Collector received since the above was written communicating the terms on which it had been ascertained, that the person who undertook the rent of the current year, was willing to furnish a quantity of garbled Cardamums in the event of his becoming the Renter in the ensuing Fusly, and reported the quantity he offered to supply, viz., 40 candies of 646 lbs. each, at the rate of 1,280 Rupees per candy; but to our communications on this subject we have not yet been favored with any reply.

From Mr. Warden 2nd, in Cons., 12th June 1815.

PRESIDENCY.

To Government, in Cons., 20th April 1815.
From Mr. Ellis 10th, in Cons., 20th February 1815.

1563. On the 20th April last, we had the honor of submitting for the information of the Government a letter lately received from the Collector of Madras, containing his Report on the several branches of Revenue under his charge for the late Fusly year 1223.

1564. Having entered into a separate detailed correspondence with the late Government on the subject of those branches of Presidency Revenues which underwent any considerable fluctuation during the two preceding years, and having at the same time been much engaged in the important discussions which took place preparatory to, and connected with, the introduction of the decennial Settlement into these Provinces, we found it impracticable to forward the Reports of the Collector on the Revenues of Madras for Fuslies 1221 and 1222 immediately as they were received; and we deemed this delay of less consequence, as nearly all the information which they could have afforded the Government was already before them in another shape. But as occasional reference was made to these Reports in the letter from Mr. Ellis above-mentioned, we also transmitted them at the same time to the Government, and took that opportunity to lay before the Right Honorable the Governor in Council, a general view of the Revenues derived from the Presidency during the three last Revenue years, viz. Fuslies 1221, 1222 and 1223.

From Mr. Ellis, 2nd, in Cons., 25th January 1815.
From do. 25th October 1813, in Cons., 2nd November 1813.

1565. We subjoined the following statement exhibiting in abstract the total amount of the Madra Revenues during the three years in question.

	Collections of Fusly 1221.		Collections of Fusly 1222.		Collections of Fusly 1223.	
	Star Ps.	F. C.	Star Ps.	F. C.	Star Ps.	F. C.
Land Revenue including Quit-rent, &c. ...	21,159	15 19	16,026	23 59	16,987	18 4
Abkarry or Arrack and Toddy ...	98,989	0 65	63,456	3 10	57,882	16 7
Land Customs ...	2,49,377	15 13	2,05,504	7 10	1,84,428	10 6
Deduct drawback, &c. as specified below *	1,20,315	26 18	56,458	34 49	54,144	6 8
Actual Land Custom collections ...	1,28,961	33 75	1,49,045	17 41	1,30,284	34 8
Salt Revenue ...	30,148	40 41	17,442	33 65	16,616	32 6
Nett Stamp duties ...	358	17 52	1,074	10 9	1,367	21 3
Sundry small Farms and Licences ...	2,385	21 50	2,637	4 50	2,320	22 2
Sales of Lands ...	1,757	42 27	1,174	6 14	321	34 7
Government fees for Grants, &c. ...	75	0 0	100	0 0	140	0 0
Extra Revenue including Madras Cavilgars, fees on houses in the Black Town ...	737	7 0	653	25 16	530	35 6
Hire for utinsils and godown rent paid by the coun- try Arrack Distilleries ...	709	18 15	57	6 70	739	4
Total as per Jummabundy Statements ...	4,05,597	48 52	3,08,125	35 72	2,80,633	38
DEDUCT.						
Drawback allowed on goods generally ...	90,535	33 28	46,216	31 70	45,003	31 8
Collector's fees on Sayer Revenue ...	11,681	6 45	9,993	24 14	9,268	3 6
			Deduct refunds.		127	28 7
Fees collected from Native Merchants formerly payable to Cavilgars ...	4,414	11 45	248	23 45	9,140	19 6
Amount collected on account of fencible Corps ...	13,384	19 60	...	...	...	...
	1,20,315	26 18	56,458	34 49	54,144	6 8
	2,85,282	17 34	2,51,667	1 23	2,26,489	31 4
ADD EXTRA REVENUE.						
Cavilgars fees as above ...	4,414	11 45	248	23 45	...	...
Fencible Corps, &c. ...	13,384	19 60	...	...	...	...
	3,03,081	3 59	2,51,915	24 68	2,26,489	31 4
DEDUCT.						
Sales of land on the South Beach ...	1,693	1 22	1,104	13 54	...	...
Actual collections as per Statement No. 2 en- closed in Mr. Ellis' letter of the 10th February 1815 ...	3,01,476	2 27	2,50,811	11 14	2,26,489	31 4

1566. In order to afford a just comparative view of the actual collections from the Presidency Revenues for the period under consideration, we deducted from the total amount of the Collector's Jummabundies the following items included in the gross custom collections:—1st, the drawback allowed at the Custom House on account of goods that had already paid a portion of the Madras duty in the interior; 2ndly, the fees of the Collector and his Deputy, levied in addition to, and exclusive of the customs; 3rdly, the Cavilgar's fees for 1221 and 1222; and 4thly, the amount collected in 1221 on account of the fencible Corps. The two first items were not actual receipts on account of Government, and were therefore necessarily excluded from a Statement of actual collections; the 3rd and 4th items had been included in the Custom collections until abolished, they were deducted by us in the first instance for the purpose of affording a more fair comparison, but as they formed an actual receipt, they were again added under the head of extra Revenue; the amount of the sales of land on the South Beach for Fuslies 1221 and 1222 was also deducted. The small sum entered on this account in the two Fuslies here mentioned, consisted of money actually received, but in preceding Fuslies considerable sums were brought to account under this head, consisting not of money actually received, but of the estimated value of the land exchanged for houses in the Fort; we considered it proper therefore to exclude this item from the comparison.

1567. Under these adjustments, the total actual collections for the three years in question, we observed, would stand in comparison with the collections on account of the preceding Fusly 1220 as follows:—

ACTUAL COLLECTIONS IN FUSLY.

1220.		1221.		1222.		1223.	
Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.
2,89,316	43 71	3,01,476	2 27	2,50,811	11 14	2,26,489	31 49

1568. We explained that one principal amount of decrease in the years subsequent to Fusly 1221 proceeded from the discontinuance of the collections on account of Cavilgar's Fees and on account of the fencible Corps. The amount collected on these two accounts in Fusly 1221 was Star Pagodas 17,798, in Fusly 1222 Star Pagodas 248 only, and in Fusly 1223 nothing.

1569. The several other causes of the variation here observable would, we remarked, be best ascertained by an examination of the principal branches of the Presidency Revenues, consisting of the Land Revenue, the Abkarry or Revenue from spirituous and fermented liquors, the Land Customs and the Salt monopoly. The collections from the other subordinate branches were comparatively inconsiderable. We therefore proceeded to compare in detail the collections under each of these chief heads for the three years in question, with the collections from the same sources in Fusly 1220, concluding with a few short observations explanatory of the fluctuations which had also taken place under the several other miscellaneous heads.

1570. We submitted the following Statement comparative of the actual collections from this source during the four last Fuslies.

1220.		1221.		1222.		1223.	
Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.	Star Pags.	F. C.
17,944	44 63	21,159	15 19	16,026	23 58	16,987	18 49

1571. Soon after the appointment of Mr. Ellis to the situation of Collector of Madras, a modification of the whole of the Collector's Native Establishment took place. District Cutcheries under Tahsildars were introduced, and the same system of gradations and checks was established that exists in the different Collectors Cutcheries in the interior. This we observed led to the discovery of a number of houses in the village of St. Thomé for which, notwithstanding the repeated orders of Government, no certificates or other public titles had been taken out, and which

in consequence had never paid quit rent to the Government. On this discovery, the Collector in order to induce the owners to take out regular certificates, proceeded to demand quit rent in arrear from 1801 inclusive, and a considerable portion of this demand having been liquidated chiefly in Fusly 1221, the collections in that year exceeded considerably those in any of the other Fuslies above mentioned.

1572. We stated that the other inconsiderable fluctuations observable in the collections on account of the Land Revenue were to be ascribed entirely to the great difficulty which still attends the realization of this branch of the Revenues at the Presidency, in consequence of the uncertainty of the law within the limits of the Supreme Court of Judicature, and the great extent of the arrears which had been allowed to accumulate. "Had it been thought proper" observed Mr. Ellis, "to adopt the measures so strongly recommended immediately after my appointment as Collector of Madras, all legal doubt would long since have been cleared up, as it must have been determined whether the Circar demand could, or could not in default of other means be enforced within the limits of Madras as in the Mofussil Districts, by the resumption and sale of land, and I should in all probability, have been thereby enabled to compel those persons to pay their just dues who have long contumaciously refused to do so, and whose example has been professedly followed by many others; when the Regulation I have lately submitted shall have been passed, the Collector will act with greater certainty, and consequently with greater effect, the advantages of which in realizing the Land Revenue will, I doubt not, be apparent as soon as it has commenced its operation."

1573. We explained that the draft of the Regulation to which Mr. Ellis alluded in that part of his letter above quoted was under revision preparatory to its being submitted to the Government through the prescribed channel of the Court of Sadr Adawlut. In the meantime as a considerable period must elapse before this draft could be passed into a law, we begged leave to solicit the particular attention of the Right Honorable the Governor in Council to the letters addressed by us to the Chief Secretary to Government, under date the 30th April and 24th September 1810 containing the strong recommendations mentioned by the Collector.

1574. In these communications, we took the liberty of stating very forcibly our opinion that, as the law then stood, the Government might safely authorize the Collector to proceed to the sequestration and eventually to the sale of land, in satisfaction of arrears of quit rent; and that at all events some steps should be taken in order to clear up the law. The subsequent enactments contained in the 53rd of the King tended rather to confirm, than to invalidate our opinions on this subject, but as we had not been favored with the orders of Government in reply to our several representations on this point, we deemed it our duty still to wait the decision of the Right Honorable the Governor in Council before we issued any farther instructions to the Collector.

1575. We thought it due to Mr. Ellis to add that notwithstanding the difficulties which had been mentioned, the collections under this head had improved under his management. In Fusly 1219, the year in which his appointment took place, the collections amounted to Star Pagodas 15,321-9-37, while in the two preceding years, they amounted only to the sums hereunder stated

	Star Pags.	F.	C.
Fusly 1217	6,897	40	64
Do. 1218	6,606	20	35

1576. We subjoined the following account particulars of the Revenue from spirituous and fermented liquors for Fuslies 1221, 1222 and 1223, compared with the Revenue from the same source in Fusly 1220.

Abkarry.

	Fusly 1220.		Fusly 1221.		Fusly 1222.		Fusly 1223.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Licenses to Punch-houses ...	34,658	16 55	34,674	33 60	34,161	18 60	31,493	24 40
All other Licenses ...	49,108	3 10	44,398	16 70	9,465	31 10	6,611	42 25
Toddy ...	18,021	38 55	19,915	40 15	19,888	43 20	19,777	17 5
Total ...	1,01,783	13 40	98,989	0 65	63,456	3 10	57,882	16 70

1577. It was remarked with great regret that we were obliged to present to the Right Honorable the Governor in Council so unfavorable a view of this branch of the Presidency Revenues. The defalcation we observed had been progressive for the whole of the three years under consideration, during which time the Revenue had fallen nearly one-half or from Star Pagodas 1,01,783 to Star Pagodas 57,882.

From the Chief Secretary to Government, 5th October 1811, in Cons., 20th January 1812.
 To Mr. Ellis, 20th January, in Diary Cons., 23rd January 1812.
 From the Chief Secretary, 8th, in Cons., 10th February 1812.
 To Mr. Ellis, 24th, in Diary Cons., 27th do. 1812.
 From Mr. Ellis, 11th, in Cons., 16th March 1812.
 To Government, 18th, in Cons., 15th May 1812.
 To Government, 16th, in Cons., 16th July 1812.
 From the Chief Secretary, 18th, in Cons., 23rd September 1812.
 To Mr. Ellis, 23th, in Diary Cons., 1st October 1812.
 From Mr. Ellis, 23rd, in Diary Cons., 27th July 1812.
 To the Chief Secretary, 26th, in Diary Cons., 27th July 1812.
 From Mr. Secretary Hill, 4th, in Cons., 6th August 1812.
 From Mr. Secretary Hill, 7th, in Cons., 10th August 1812.
 From the Chief Secretary, 14th, in Cons., 17th August 1812.
 To the Chief Secretary, 17th, in Cons., 17th August 1812.
 From Mr. Ellis, 25th, in Cons., 31st August 1812.
 To Mr. Ellis, 31st, in Cons., 31st August 1812.
 From Mr. Ellis, 6th, in Cons., 7th September 1812.
 To the Chief Secretary, 7th, in Cons., 7th September 1812.
 From Mr. Secretary Hill, 18th, in Cons., 21st September 1812.
 To Mr. Ellis, 21st, in Diary Cons., 24th September 1812.
 From Mr. Ellis, 25th October, in Cons., 5th November 1812.
 To Government, 19th, in Cons., 19th November 1812.
 From the Chief Secretary, 22nd, in Cons., 23rd December 1812.
 To Mr. Ellis, 23th, in Diary Cons., 31st December 1812.
 From Mr. Ellis, 2nd, in Cons., 19th December 1812.
 To the Chief Secretary, 10th, in Cons., 10th December 1812.
 To Mr. Ellis, 10th, in Cons., 10th December 1812.
 From Mr. Ellis, 25th December, in Cons., 4th January 1813.
 From Mr. Ellis, 4th, in Cons., 11th January 1813.
 To the Chief Secretary, 11th, in Cons., 11th January 1813.
 To Mr. Ellis, 29th, in Cons., 29th April 1813.
 From Mr. Ellis, 12th, in Cons., 24th June 1813.
 To the Chief Secretary, 24th, in Cons., 24th June 1813.
 From Mr. Secretary Hill, 27th July, in Cons., 2nd August 1813.
 To Mr. Ellis, 2nd, in Diary Cons., 5th August 1813.
 From Mr. Ellis, 23rd, in Cons., 26th August 1813.
 To the Chief Secretary, 26th, in Diary Cons., 30th August 1813.
 To Mr. Ellis, 26th, in Diary Cons., 30th August 1813.
 To Mr. Ellis, 19th, in Diary Cons., 22nd October 1813.
 From Mr. Ellis, 27th October, in Cons., 2nd November 1813.
 To the Chief Secretary, 11th, in Diary Cons., 17th December 1813.

1578. We considered it due to the Collector to record our opinion that every exertion in his power was used to keep up this branch of the Revenues to its proper standard, and a reference to the detailed correspondence which took place with the late Government on this subject during the years 1812 and 1813, as noted in the margin would, we observed, shew that this subject occupied much of our attention, and that nothing was omitted on our part or on the part of the Collector that appeared to be calculated to uphold the Abkarry Revenue; on the contrary we were inclined to believe that the defalcation in the Revenue would have been much more considerable, had not the Collector taken every precaution to render the measures which he was directed to enforce as little injurious as possible to the collections.

1579. We observed that (except in the last Fusly, in which a decrease has taken place to the amount of about 3,000 Pagodas) the Revenue derived from licenses granted to the keepers of Punch-houses had undergone little variation. It averaged in each year upwards of 34,000 Star Pagodas.

1580. The Revenue from Toddy also had remained nearly stationary, averaging upwards of 19,000 Pagodas in each of the three years under notice, being an increase above the collections for the preceding Fusly to the extent of from seventeen to nineteen hundred Pagodas.

1581. It was in the Revenue from the Arrack shops kept by natives that nearly the whole of the great defalcation in question had taken place. The collections from this source were served had fallen in the course of three years from nearly fifty to little more than six thousand Pagodas per annum.

1582. The causes of so great a reduction in this branch of the Abkary Revenue had already been so fully explained to the Government in the detailed correspondence before mentioned that we deemed it almost superfluous to recapitulate them in this place. We thought it sufficient briefly to state that it was to be attributed to the orders communicated direct by the Government to the Collector of Madras, requiring all the vendors of Batavia or Country Spirits and Toddy take out licenses under the authority of the Magistrates to the subsequent enactment of the Police Regulations enforcing that measure; and to the consequent total cessation of the legal sale of Country Arrack and reduction of the Batavia Arrack shops to a number considerably less than what is necessary for the supply of the population of Madras. "Many of those who formerly held shops for the retail of Country Arrack," observed Mr. Ellis "have since the introduction of the Police Regulations, preferred the profits arising from clandestine sale, to the risk they would incur by taking licenses for large shops." The very fact that about 6,000 Pagodas only was now drawn from the Arrack shops kept by natives, appeared to us a conclusive proof that the great native population of the place must be supplied with liquor free from tax; for we thought it certain that the quantity of liquor consumed by them must have greatly exceeded that which produced this annual Revenue of 6,000 Pagodas, and that they could not have drawn their supplies from the Punch-houses and Toddy-shops, for the quantity consumed there had not been increased, but on the contrary had rather diminished.

1583. The measures which had thus proved so detrimental to the Revenues formerly drawn from this source, were introduced without any previous communication with the Revenue authorities; whether they had been attended by the desired effect of more effectually restricting the immoderate use of intoxicating liquors and improving the morals of the people, we had been informed was a point which would be ascertained in another department. If they should be found to have been attended by so beneficial a result, the loss we remarked was certainly not much to be regretted.

1584. Anxious however to guard against any further increase of the serious loss which had been sustained, and convinced that the rigid collection of a high excise tax would prove infinitely more efficacious in preventing the immoderate use of spirituous liquors, than any restriction imposed upon the number of shops, we had been induced, under date the 24th July 1813, to present upon the Government the expediency of enacting the Regulation which had since passed in a law, under the title of Regulation I. 1813. The Collector alluding to the existing clandestine sale of liquors before mentioned, added "the only effectual preventative of such frauds for occasional seizures can afford no effectual check, these being always calculated as part of the charge by those concerned in the trade, is to render it as difficult as the nature of things will permit to procure uncustomed or unexcised liquors. Regulation I. 1813 if carried into strict execution is calculated to produce this result, but its operation has not as yet been effectual from the large quantity of foreign spirits that remained in the hands of individuals at the period when it was passed, a considerable proportion of which is not yet consumed."

1585. We here remarked that circumstances which had been the subject of a separate correspondence with the Collector, had satisfied us that certain subsidiary arrangements were necessary for carrying into complete effect the provisions of Regulation I. 1813, upon which point we stated that we should have the honor of addressing a separate communication to the Right Honorable the Governor in Council.

1586. Excluding the drawback—Collector's fees, &c., &c., as before stated, we submitted the following Statement exhibiting the actual collections from the Land Customs for the four last Fusly years.

	Fusly 1220.		Fusly 1221.		Fusly 1222.		Fusly 1223.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Goods generally ...	35,901	27 63	37,173	10 64	46,051	5 20	46,590	21 4
Betel ...	34,722	18 60	34,513	35 40	39,358	7 60	38,526	8 20
Tobacco ...	51,378	24 75	54,625	13 1	60,585	33 36	42,504	34 31
Goodauck, Bang and Ganjah	2,689	34 75	2,649	19 50	3,050	16 5	2,663	15 50
	1,24,692	16 33	1,28,961	33 75	1,49,045	17 41	1,30,284	34 25

1587. We begged leave here to explain that the Revenue from the Land Customs might be divided into two distinct branches; 1st, the duties imposed on merchandize generally on its passage from the interior into the Presidency, levied at different rates, varying from 3 to 10 per cent; 2ndly, the high consumption duty on Betel, Tobacco, Ganjah, Bang and Goodauck imported for the consumption of the Presidency. The collections from the latter, we remarked, were much more valuable than those from the former branch.

1588. Notwithstanding the very unfavorable state of the export market, and the unfortunate occurrences affecting mercantile credit and commercial adventure which took place during the period in question, the collections on merchandize generally for the three years under consideration had, we remarked, gradually improved. The collections advanced from 35,901 in Fusly 1220 to Pagodas 37,173 in Fusly 1221, and in each of the two succeeding years they exceeded 46,000 Pagodas, we were willing to hope that this Presidency would soon participate in the advantages which the prospect of a settled state of affairs in Europe afforded to all engaged in commerce; and should a flourishing trade again be revived at Madras, this branch of the Presidency Revenues would, we remarked, be found to admit of material improvement.

1589. The demand for Betel, Tobacco, Ganjah, Bang and Goodauck for the consumption of Madras, being constantly the same, the Collector justly observed that any considerable decrease in the collections from these sources, so long as the rate of duty continued unchanged, argued a successful clandestine trade. The collections from Betel for Fuslies 1220 and 1221 averaged upwards of 34,000 Pagodas; in Fusly 1222 they increased to upwards of 39,000, and in Fusly 1223 they fell to about 38,000. The collections from Ganjah, Bang and Goodauck for Fuslies 1220, 1221 and Fusly 1223 averaged upwards of 2,600 Pagodas, and in Fuslies 1222 they amounted to upwards of 3,000 Pagodas. These variations we remarked were not very considerable, and so far as they did go were rather of a favorable nature; but in the collections from Tobacco we regretted to find that although they rose from Pagodas 51,000 in Fusly 1220 to Pagodas 54,000 in Fusly 1221, and further to Pagodas 60,000 in Fusly 1222, they fell all at once in Fusly 1223 to Pagodas 42,000, being a decrease of nearly Pagodas 18,000.

1590. This defalcation in the high consumption duty levied on Tobacco was ascribed by the Collector to the want of sufficient restrictions on the illicit importation of the article into Madras, and he argued in the following terms, in favor of his being vested with the power of inflicting corporal punishment on smugglers.

"When the charge of the Land Custom Department devolved on me, I found the practice established of punishing smuggling corporally, and as it was specially sanctioned by the

“ Regulations framed by Mr. Oakes for the management of the Betel and Tobacco Revenue
“ when the Farm of these articles was abolished in 1791 I continued it. On being nominate
“ a Member for revising the Custom Regulations, I stated at length my reasons for considerin

Date.	No. of persons.	Articles smuggled.
Previous to Janu- ary 1814. ...	17	Tobacco and betel.
January 1814 ...	7	Gaujah and bang...
February. ...	4	Tobacco ...
March ...	1	Betel ...
April ...	4	Tobacco ...
May. ...	15	Tobacco, ga n j a h and bang ...
June ...	13	Tobacco and bang.
	61	

“ the practice necessary for the due preser
“ vation of the Revenue ; but these reason
“ being disallowed by Government, and
“ different mode of punishment (fine an
“ imprisonment if not paid) provided by
“ Regulation III. 1812, it became my duty t
“ relinquish it, and no such punishment ha
“ since been inflicted by me. I have, how
“ ever, as far as rested with me, endeavoure
“ to carry the provisions of this Regulation
“ strictly into execution as will appear by
“ the number of persons stated in the margin
“ to have been seized and sent to the

“ Magistrate at Chingleput in the course of the last Fusly ; as to the quantum of punishmen
“ inflicted on them I possess no information ; whatever may have been the result shews tha
“ it has been altogether insufficient to effect its object.”

“ To increase penalties unnecessarily, or to impose those of a higher degree when those of
“ lower will answer, is to abuse sorely the legislative authority ; but high duties can only be
“ maintained by punishment, prompt, certain and adequately severe ; when the appetite for fraud
“ prevalent universally among the lower classes in populous towns is provoked by the certainty
“ of gain, which clandestine trade in articles subject to high duty necessarily secures, even cor
“ poral punishment will not entirely prevent it ; fines act as a premium, as the probabilities of
“ detection are calculated and the law defied, and imprisonment, when it takes place, merely in
“ consequence of the non-payment of a fine can restrain only the indigent ; the wealthy smuggler
“ buys off himself and his agents ; with regard to the lower classes of the Natives of India, on
“ whom personal fear operates nearly as forcibly as the dictates of avarice, corporal punishment
“ is the only efficient correction for frauds of this nature, and I am convinced that a very limited
“ number of stripes distributed during the course of the last Fusly, with discrimination as to the
“ nature and tendency of the default, but with inflexible regularity would have entirely prevented
“ the defalcation above stated.”

1591. We refrained from any remarks upon the point here discussed by the Collector, in
tending to submit our opinion on the subject when we should submit to Government the draft of
the Regulation for the conduct of his office at present under our revision ; we stated that we
should then enter fully into the subject. In the meantime we deemed it proper to afford in his
own words the explanation which the Collector had furnished of the decrease in the Tobacco col
lections, and to state our concurrence generally in his opinion that additional enactments were
required to guard this branch of the Revenues from the effects of illicit practices ; at the same time,
we thought it due to the Collector, to state that except in the last Fusly, the collections from Betel,
Tobacco, Gaujah, Bang and Goodauck had gradually advanced under his administration.

1592. The collections from the Salt Monopoly at Madras for the
four last Fusly years stood as follows :—

	Fusly 1220.	Fusly 1221.	Fusly 1222.	Fusly 1223.
Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.	Star Pags. F. C.
Salt	22,068 11 65	30,148 40 41	17,442 38 65	16,616 32 65

1593. The collections from this source in Fusly 1221 amounted to Pagodas 30,148, and
considerably exceeded those in any of the other years in question. This we remarked was to be

attributed to the alarm respecting a deficiency of Salt at the Presidency which prevailed during
this particular year, and which induced the shopkeepers and inhabitants of Madras and its
vicinity to make much more extensive purchases of this article than had been usual, or than was
probably required for the consumption of the year. The increase was also in part to be ascribed
to the increased price (40 Pagodas per garce) which was charged in order to cover the extra ex
pense of transporting Salt from a considerable distance to the Presidency.

1594. The collections in Fuslies 1222 and 1223 were however considerably less than those
in Fusly 1220 ; we intimated our intention to call the particular attention of the Collector to this
point, in order that it might be ascertained whether the renewal of the manufacture of Salt at the
Pans of Trivellore and the dependent villages of Sattangad, Sadayencoopum and Ernavor in the
immediate vicinity of Madras, which commenced about the year 1811 might not have afforded
additional facilities to the clandestine conveyance of this article, and whether further means might
not be adopted to check the different frauds to which this department is so peculiarly liable,
especially in the vicinity of a populous town ; we added that, on the recommendation of the
Collector, the manufacture at the Pans in question had been for the present suspended.

1595. The Collector in the concluding part of his Report under date the 10th February
last, took occasion to reply to a reference made to him by us in consequence of the remarks con
tained in the despatch from England in the Revenue Department under date the 17th December
1813 respecting the small amount of the Presidency Revenues in Fusly 1218, the year immediately
preceding Mr. Ellis' appointment.

1596. To the explanations which Mr. Ellis afforded on this subject, we begged leave to refer
the Right Honorable the Governor in Council. On one point however we deemed some observa
tion necessary ; we alluded to the annual Revenue which ought to be derived from the monopoly
of Salt at the Presidency having been stated by the Honorable Court of Directors at from forty to
fifty thousand Pagodas in the following para. of our General Report under date the 10th Janu
ary 1810.

“ Supposing Madras to contain a population of 700,000 souls, the sales for its consumption at
“ the rate of 20 Pagodas per garce ought upon the calculation noticed in the correspondence, to
“ produce a gross Revenue of Pagodas 30,000, and a gross Revenue of Pagodas 45,000 at the
“ present advanced rate of 30 Pagodas per garce.”

1597. We explained that our reasoning on this subject was merely hypothetical, being
founded on a computation of the population of the Presidency entirely suppositious ; no regular
census we observed had ever been taken of the number of persons resident within the limits of
the Supreme Court ; and the Collector stated that the number had been variously stated from
two hundred and fifty thousand to a million of souls ; any computation founded on such grounds
must therefore, we observed, be considered as a very vague estimate.

1598. The Collector we remarked had taken some pains to ascertain the quantity of Salt
consumed by a family on an average of many months, and we believed that considerable depend
ence might be placed on his estimate that one-eighth of an ollock is the quantity daily consumed
by one individual ; taking then the average amount of the sales for home consumption for
several years past, which had never equalled 750 garces : the population of Madras and its envi
rons comprehended within the limits of the Supreme Court would, we remarked, be found to be
about four hundred thousand souls ; a number much below that before stated, and the Revenue
would then amount to about Star Pagodas 22,500 per annum, but even this computation, we
observed it must be admitted was not to be depended on.

1599. We had already noticed the decrease occasioned by the abolition in 1811 and 1812 of
the collections on the account of Fencible Corps and of the Cavalgar's
fees ; we added that the remaining miscellaneous items of extra Reve
Extra Revenue.

nue under charge of the Collector of Madras had not undergone any material fluctuation during the three Fusly years under consideration, except the Stamp duties which had advanced from 350 to 1,074 and 1,367 Pagodas.

To the Chief Secretary to Govt., in Cons., 24th April 1815.

From Mr. Ellis, 21st December, in Cons., 2nd Jan'y. 1815.

To Mr. Ellis 16th, in Cons., 16th March 1815.

1600. With reference to our Report on the Revenues of Madras above recited, we forwarded to the Government on the 24th April last a correspondence with the Collector of Madras respecting certain frauds which had been committed on the Abkary Revenues of the Presidency by an evasion of the provisions of Regulation I. 1813.

1601. In each of the three cases of fraud adverted to in this correspondence, we directed the prescribed penalty to be enforced, and we explained that the object of our addressing the Government was to submit that a communication should be made to the Board of Trade, in order to ascertain whether any inquiry took place in the Department of Sea Customs on the subject of the abuses in question, and whether further precautions might not be taken in conjunction with that department, to guard against similar evasions of the rules contained in Regulation I. 1813.

1602. We entirely concurred in opinion with the Collector of Madras that, in order to secure the full Revenue available under the Regulation in question, and effectually to prevent the immoderate use of intoxicating liquors among the inhabitants of the Presidency, it was essentially necessary that all liquor which had not paid the full Excise tax should be stored in public godowns under the immediate control and inspection of the officers of Government; no additional expense we observed would attend this measure, as the repayment of the godown hire to the owners of the liquor was expressly provided for in the Regulation, and should the Board of Trade consider this duty to be one not connected with their department, we stated that under the orders of Government, we would ourselves endeavour to effect some arrangement with the Collector of Madras in conjunction with the Collector of Sea Customs, for warehousing all liquor which might not have paid the Excise.

1603. We accordingly begged leave to recommend that the subject generally should be referred for the consideration and report of the Board of Trade; and in the event of that Board deeming the enforcement of the proposed arrangement to be unconnected with their proper duties we submitted that the Collector of Sea Customs should be instructed to co-operate with the Collector of Madras in carrying into effect such arrangements as we might deem necessary for this purpose.

1604. Our address on the general subject of the Presidency Revenues for Fuslies 1222 and 1223 continues under the consideration of the Government but in reply to our communication on the subject of warehousing liquor which may not have paid the full Excise tax, we were informed under date the 17th July 1815, that our suggestions had been adopted by the Board of Trade.

1605. The immoderate use of spirituous liquors, and the general occurrence of intoxication among the Natives of Madras have long been the subject of common and frequent remark and in more than one instance have called forth public animadversion from the first judicial authorities at the Presidency.

1606. That the lower classes among the Natives of India are much addicted to the use of spirituous liquors, and will often drink them to excess is a fact well established; and we apprehend it to be too true that of late years the use of intoxicating liquors has become very general among all castes at the Presidency.

1607. The higher castes among the Hindoos who by their laws and customs are prohibited the use of spirituous liquors, were formerly subject in this respect to the many wholesome restrictions imposed by the internal rules of their respective tribes, and the occurrence of intoxication

often subjected the offending party to severe punishment. It is true that in essential points, the heads of castes continue to exercise a doubtful civil jurisdiction over members of their several tribes; but in consequence of their authority never having been openly recognized by the Government, they no longer venture to impose petty criminal punishment; and as no other authority has been substituted in their stead, immorality has increased, as the fear of punishment has diminished, and as intoxication may now be indulged with impunity, it has become very common even amongst the highest classes of the natives to the great scandal of the place and of the respectable part of the native community.

1608. The public notice taken of the prevalence of this evil by some of the Judges of the Supreme Court led to the promulgation of Regulation I. 1813, and to the enactment of No. 4 of the Police Regulations. The consequence of the latter measure as respects the Revenue was reported (in our address to Government before recited) to have been a defalcation in the collections to the extent in Fusly 1223 of half a lac of Pagodas, but fully concurring in the sentiments recorded by the Government, that the Revenue is a secondary consideration, compared with the far more important object of the preservation of the public morals, we stated that we should deem this loss immaterial, if it had been attended with the beneficial result of diminishing the vice of drunkenness.

1609. On the 21st September last, we submitted to Government the letter noted in the margin from Mr. Harris at the time in charge both of the Revenues and the Police of Madras, a letter which led us to apprehend that the collections might have been sacrificed without any commensurate benefit having been secured; that the legal sale of Arrack had been restricted and confined, while the consumption had been the same as ever; the illicit sales extensive and unrestricted; and the illicit seller liable to no punishment whatever under the Police Regulation.

1610. In bringing this subject to the notice of the Government, we disclaimed all intention of advocating the realization of a Revenue from the corruption of the morals of the people; but we begged leave at the same time to profess ourselves strenuous advocates for taxing the immorality of the natives, and to repeat what we had already often urged that the strict levy of a high Excise duty is by far the most efficacious of all restrictions that can be imposed, to prevent the excessive consumption of liquor; such a duty once strictly enforced might, we observed, be so increased as to render intoxication beyond the purchase of the lower and more depraved classes of the community; other subsidiary restrictions such as those contained in the Police Regulations especially as to the number of shops, might no doubt be highly useful and expedient; but without this main arrangement, they must, we conceived prove as they have done merely nugatory.

1611. Regulation I. 1808, respecting the realization of the Abkary Revenue in the Provinces was declared both in the title and in the body of the Regulation to be inapplicable to the town of Madras or the limits of the Supreme Court of Judicature. Regulation I. 1813, we observed was therefore the only one in the Code which contained any provisions against illicit practices on the Revenue from spirituous liquors at the Presidency.

1612. The penalty attached to such practices we remarked, was specified in Section 8, of the Regulation in question; which renders all liquor illicitly imported, sold, purchased, removed or re-exported or attempted to be so, liable to confiscation, and imposes a fine of twice the amount of the highest rate of Excise duty on all persons directly concerned in any of these offences; but Mr. Harris, we observed, explained that this was not enough.

"The illicit seller," he observed, "generally speaking, is the servant of another or the purchaser of the allowance served out to the Invalids from the Stores in the Fort, which he retails in secret, or is supplied with by smugglers from the Mootahs in the Jagheer;" he added "the liquor found in the house where the sale is carried on seldom exceeds one gallon, but more fre-

“quently is much below that quantity; not unfrequently whatever is left at the time of seizure is on any alarm thrown down and lost;” we thought it obvious that in such cases the confiscation of the liquor and the levy of double the amount of the excise duty thereon was scarcely any punishment; certainly no punishment adequate to the offence. The wholesale importer or dealer might, we observed, be deterred by these penalties from clandestine practices, because he might lose much, and could gain but little; but the illicit retail dealer by escaping the Excise duty during one day’s successful sale, might more than repay himself for the confiscation of a gallon of liquor and the petty fine in consequence levied on him by the Collector.

1613. By Section 21 of the Police Regulation No. 4, which it appeared was understood by the Superintendent of Police and the Magistrate, to apply to *licensed dealers* only powers were vested in the Magistrate to punish by fine, and eventually by corporal punishment, “every offence against the true intent and meaning” of that Regulation; we conceived that nothing was more decidedly against the *spirit* of that Regulation than the illicit sale of liquor without a license; whether this offence came within the letter of it was a question decided in the negative by the Magistrates. It appeared therefore to us that it would be proper to refer this matter to the Advocate General with instructions that such step should be taken by that officer, as might enable the Magistrate to punish the *unlicensed retailers* of liquor; in the same manner that they can now punish the *licensed dealers*, for breach of the Police Regulation.

1614. On the suggestion abovementioned, we have not yet been favored with the orders of the Government.

1615. Under date the 27th April last, we addressed the Government in reply to a letter from the Secretary in the Revenue Department, under date the 26th of August 1814, transmitting for the investigation and report of the Collector of Madras a copy of a letter from the Secretary to the Board of Trade, with its original enclosures, relative to a claim advanced by Her Highness the Nabob Begum to the ground on the South Beach, upon which the new Commercial buildings have been erected, and we at the same time submitted the letter from Mr. Ellis noted in the margin containing the result of his inquiries into the claim in question.

1616. The Collector stated that he had entirely failed in his endeavours to trace the mode in which the ground in question came into the possession of the Company, and his Report was consequently confined to the claim of the Nabob Begum, as founded on the documents produced by her accredited agent.

1617. These documents we remarked consisted 1st, of six Tamil Bills of Sale on parchment granted by different Lubbies to the Nabob Wallajah; 2ndly, of a Choultry Bill of Sale in the name of his successor the Nabob Oomdut Ool Oomrah.

1618. Although the Collector stated that the parchment Bills of Sale might have been fabricated to answer some sinister purpose, on which it would be now impossible to obtain satisfactory information, it would we thought perhaps be difficult to bring any direct proof to invalidate the authenticity; they purported to be granted to the Nabob Wallajah for land to the extent grounds 22, square feet 357½, by a person named Adam Sahib, and by others who purchased land from Sheikh Sahib, the father of Adam Sahib; but the claim so far as it was founded on these documents, might, we conceived, be successfully resisted, on the ground that no proof was brought to shew that Adam Sahib, or his father had any right to dispose of this land.

1619. The other document purporting to be the fragments of a Bill of Sale in the name of the Comdut, granted by the Choultry Court under date the 14th February 1799, bore the signature

Mr. J. S. Smith of the Civil Service, who was stated by Mr. Ellis to have “ceased to perform the office of Superintendent of the Company’s land under date the 29th December 1797,” and he thence inferred it might be a forgery.

1620. We stated however that it was within our knowledge that the office of Superintendent of the Company’s land was not always connected with that of Register to the Choultry Court, in which capacity Mr. Smith might have signed the Bill of Sale in question, and that he might have continued to officiate in that situation until 1799 on this subject; the records of the Government, we conceived might perhaps furnish some information, which, together with what had been afforded by Mr. Ellis, we presumed would enable the Commercial Department to form a conclusive opinion upon the claim preferred to them.

1621. We thought it proper to add that this claim was distinct from that which was referred to our arbitration in a letter from the Chief Secretary to Government of the 11th November 1814, and upon which we intimated our intention to prepare a Report so soon as we should receive certain information for which we had applied.

1622. No reply has yet been received by us to the above communication.

1623. In consequence of a recommendation from the Company’s Law Officers, we addressed the Government on the 15th June last, relative to the right to the ground on which the Powder Mills are built.

1624. The ground in question we remarked was claimed by a person named Kistnama Naick, who had instituted a suit in the Supreme Court for the recovery of the ground. The suit we remarked had come in for trial in the then present term, but was postponed on account of the absence of a material witness to the term next ensuing. In the *interim*, it was the wish of the Company’s Law Officers that the whole subject should be submitted for the consideration of the Governor in Council.

1625. This claim we observed was first advanced in 1807 in a Petition presented to Government by Kistnama Naick, in which he stated that he had purchased 30 cawnies of ground from the inhabitants of the village of Perambore, but proceeded to the northward before he had obtained the necessary grant; and that on his return he found this ground (this exact piece of ground neither more nor less, though the tract of waste land in the neighbourhood was considerable) had been seized by the Honorable Company for building Powder Mills thereon. He therefore prayed that the value of it might be paid to him.

1626. On the communication of this Petition to the Board of Revenue, in a letter from Mr. Secretary Greenway of 21st March 1807, we immediately transmitted it to Mr. Murray then Collector of Madras, in order that he might investigate and report upon it.

1627. Mr. Murray in reply stated to us on 12th November following that the Merassidars and the Conicopillay of the village of Nadamboor had been with him. That the former declared they had been paid 1,200 Pagodas for the land; and the latter asserted that only 600 Pagodas had been entered in his account; and that both parties offered to swear to the truth of their assertions. He also stated his opinion, that as 15 cawnies of cultivated, and the same quantity of uncultivated land had certainly been occupied for the use of Government, without the consent of the Merassidars the cultivated land should be paid for; and with respect to the uncultivated, it rested with the Board to determine on the claim to it; at the same time he submitted the expediency of endeavouring to effect a compromise.

1628. The Board in their reply to this letter addressed to Mr. Ogilvie who had succeeded

* NOTE.—The Merassidars had been repeatedly required to take out certificates for the land, but having declined to do so, the land was according to long established usage, considered to be at the disposal of Government; the right to appropriate waste land under similar circumstances has always been exercised by Government.

Mr. Murray as Collector of Madras on the 7th January 1808, gave their opinion that some compensation was due for the cultivated land to the Merassidars, or to Kistnama Naick if it should appear that their right had been alienated to him, but that for the waste, Government had a right to appropriate it as it might think fit without paying a compensation to any

one; and they accordingly authorized Mr. Ogilvie to offer a fair compensation for the cultivated part of the land; which if refused, the party they stated, must have recourse to the law.

1629. On the 21st of July following, Mr. Ogilvie stated to the Board that he had made repeated endeavours to effect a compromise with Kistnama Naick, but that so far from listening to any reasonable terms of accommodation, he seemed rather disposed to increase his demand, and on being finally desired to state the lowest rate of compensation which would satisfy him, he had on communication with his Attorney Mr. Neale demanded at the rate of 360 Pagodas per cawney for the whole 30 cawnies, making Pagodas 10,800, whereas for the 15 which were waste the Merassidars had before refused to pay any quit rent and acknowledged to have received only 40 Pagodas per cawney for the 15 which were cultivated. In their reply to this letter, the Board on 31st of August informed the Collector, that previously to coming to any decision, it appeared to them desirable that he should obtain by the examination of the claimant and other evidence, a distinct statement of the grounds upon which the claim was founded, and lay it before the Board; who thereupon would, if they judged proper, direct him to report it for the opinion of the Company's Solicitor, as to the amount of compensation to be offered and the course to be adopted in case a reasonable compensation should not be accepted.

1630. Mr. Ogilvie had not an opportunity of examining the evidence required in this letter owing to the absence of the most material witnesses, but on 30th September 1809, he informed the Board of his having received a Petition from Kistnama Naick; who, as it seemed had disagreed with his Law advisers and now tendered an acquittal for the whole quantity both cultivated and waste for the sum of Pagodas 1,200, which the Collector considered as a fair price. The Board, however, not conceiving the claim of Kistnama Naick to the possession of the ground in question to be satisfactorily established, previously coming to a final decision in a letter dated 7th May 1810 required of Mr. Ellis, who had succeeded Mr. Ogilvie in the Collectorate to state his sentiments regarding it.

1631. Mr. Ellis we observed stated in his reply of 28th June 1813, that he was prevented from furnishing the Board earlier with the information they desired as the persons claiming to be Merassidars of the village of Nedoombar in which the Powder Mills were erected, from whom Kistnama Naick pretended to receive his title were imprisoned in the Jail of Chingleput on account of some demands against them. An opportunity however ere long occurred, and from a consideration of the depositions taken by Mr. Ellis, and various other circumstances connected with the persons concerned in the business, we were so decidedly convinced that the purchase of the land by Kistnama Naick was fictitious, and his claim fraudulent, that we without hesitation

* NOTE.—This Bill was thrown out and a Bill of Ejectment was afterwards filed.

determined not to recommend that any compensation should be made to him; notwithstanding that it had been notified to Mr. Ellis by the Company's Solicitor that Kistnama Naick had in the month of May preceding filed a Bill* on the Equity side of the Supreme Court against the Company for Pagodas 10,800, which he stated to be the value of his land.

1632. The depositions of the witness (Elayapermal) on account of whose absence the hearing of the cause in the Supreme Court had been delayed as given before, Mr. Ellis would, we remarked, be found in the enclosure A. in Mr. Ellis's letter of the 28th June 1813. As this evidence could not be made shorter than it appeared in that paper, we referred to it,

and the other circumstances mentioned in Mr. Ellis's letter. At the same time we stated that our connection of the illegality of Kistnama Naick's claim to the possession of the land in question, and consequently to any right to compensation for its appropriation by Government was so strong that we felt it our duty to recommend that the Honorable Company's Solicitor should be directed by the Right Honorable the Governor in Council without further reference or delay, to defend the cause on the part of Government.

1633. Though unconnected with the subject of the claim under consideration, we took occasion to remark that it did not appear how the land in question came into the possession of the Military Board, we begged leave therefore to recommend that the Military Board might be required to afford some explanation on this point. The inconvenience which had attended the occupation of ground for Military purposes, without previous regular communication with the proper departments had already, we observed, been frequently brought to the notice of Government. In the present case we thought it possible that if due official forms had been observed before the ground was actually occupied, the fabrication of such a claim as that of Kistnama Naick might have been prevented.

1634. We added that the next term would open in the course of July 1815, previously to which it was desirable that the Company's Law Officers should receive final instructions, but we have not yet been informed of the decision of Government on the question referred.

In Cons., 19th March 1812.
To the Chief Secretary to Government, in Cons., 25th May 1815.

From Mr. Ellis, in Cons., 11th July 1814.

From the Secretary to Government 11th, in Cons., 16th July 1807.

To the Chief Secretary to Government 23th, in Dy. Cons., 30th July 1807.

From the Secretary to Government 8th, in Cons., 17th August 1807.

1635. With reference to the orders of Government on paras. 129 and 130 of the general letter from the Honorable the Court of Directors, copy of which was transmitted to the Board of Revenue in a letter from the Secretary to Government under date the 29th of February 1812, we submitted under date the 25th May last a letter from the Collector of Madras, who was directed to report the amount of fees in deposit (if any) which had been received on the proposed new issue of certificates, respecting which the correspondence referred to in the margin took place with Government in the year 1807.

1636. It appeared that the present Collector did not find any sum of money in deposit on this account when he first took charge of his office, and farther that none of the proposed amended deeds were ever issued.

1637. That the amended forms of certificates had never been used might, we thought perhaps he referred to the unimportance of the alterations contained in them; so that, as their use was entirely optional, the holders of the former certificates might not have thought it worth while to pay the additional fee for the new ones. It was true, we observed, that the proposition originated in a Petition signed by certain natives, and that the Petition contained an offer to pay one Pagoda each for the new certificates; what therefore might have been the real cause of the measure not having taken effect could only, we observed, at present be a matter of conjecture.

1638. We conclude this explanation was considered satisfactory by the Government.

CUSTOM DUTIES.

1639. With reference to a letter from the Secretary to Government in the Revenue Department under date the 13th December 1814, stating that the Right Honorable the Governor in Council entertained doubts whether under the last provision contained in Section 98 of the Act of the 53rd of the King, it was competent for him to grant authority to include certain articles now duty free in the Tariff of the Collector of Madras, we addressed the Government on the 7th instant, and respectfully submitted that the object of the section in question was not to invalidate any of the past legislative enactments of this Government made under the provisions of former

Acts of Parliament, but to extend and confirm the legislative authority of the Governor in Council subject indeed to certain restrictions.

1640. The section in question, we observed, authorizes the Governor in Council to impose within the Presidency of Fort St. George all such duties of Customs and other taxes to be paid within the town of Madras, and upon all persons whomsoever resident therein, and in respect of all goods whatsoever therein, and upon all persons whomsoever, whether British born or foreigners, resident or being in any country or place within the authority of the said Government, and in respect of all goods whatsoever in such country or place, in as full, large and ample a manner as the Governor in Council may now lawfully impose any duties or taxes upon any persons whomsoever, or in any place whatsoever within the authority of the said Government; provided that the imposition of any such duty or tax within the town of Madras shall be valid, until sanctioned by the Court of Directors and the Board of Commissioners for Indian affairs.

1641. This concluding provision appeared to us to refer to the imposition of new duties, taxes, or to an increase in the existing duties or taxes, not to the duties and taxes already imposed within the town of Madras previously to the passing or operation of the Act; if it were allowed that by a strict legal interpretation, this provision of the Act applied to the taxes and duties imposed previously to (the day on which the Act was passed) the 21st of July 1811 or 10th April 1814, (the day on which its operation was to commence in India), it followed, we conceived, either that all the taxes and duties now levied in Madras must cease to be collected, or that the authorities in England should be requested to apply for an Act of indemnity to indemnify the Government and its officers for the levy of these duties.

1642. Should it however on the other hand be admitted that the interpretation which was put upon the enactment in question was the correct one, we hoped to shew that the insertion in the Madras Tariff of articles at present exempted from duty, did not come within the description of a new duty, or of an increase to the existing taxes, and therefore not within the intent of the provision in question.

1643. By Clause 2nd, Section 5, Regulation III. 1812, "the Board of Revenue, under the sanction of the Governor in Council are empowered to direct at any time any article in the list of gruff goods to be removed from it, or any article not in it to be added to it," and the rate of duty to be modified as to them may seem proper; provided such rate in no instance exceeds 10 per cent.; all gruff goods we remarked were thus declared subject to a duty of 10 per cent., being left to us under the orders of Government to exempt temporarily any article from altogether, or to reduce the rate of duty leviable thereon.

"The variation of rates here provided for" said the Committee who prepared this enactment "and the power reserved to add to, or remove from the list, any article that it may be deemed proper to exempt or assess, and to modify the rates whenever circumstances may render expedient, will, in practical effect be found of the greatest utility; the same policy which dictated the propriety of diminishing the rate of duty to be paid on cloth consumed by the indigent part of the community may suggest the expediency of lessening the duty imposed on other articles of general consumption among this class of the people; the difference should be made good by a proportionately high assessment on goods of a more costly nature, or such as are in general demand among the rich; with respect however to the articles classed under the general head of 'weighing goods,' it is extremely difficult to ascertain in the first instance those which will bear a high duty, and those which ought to be assessed at a low rate, and if indeed this could be done, causes of temporary operation might frequently demand a modification of them; this as will be presently shewn has been especially the case with respect to areca nut, the market price of which, in consequence of its having been assessed with a fixed rate of duty, though by no means an excessive one has in a few months risen more than a hundred per

"under the circumstances which attend the collection of the Land Customs at Madras where the continual fluctuation of demand and supply require often to be followed by a variation of the rate of impost, and a modification of the rules under which they are levied, and where the supply of the place with articles of the first necessity (many of which, oil, ghee, &c., are included under the general head of weighing goods) is a consideration paramount even to the collection of Revenue which where demanded by circumstances ought to be sacrificed to secure it; the provisions contained in these clauses will have in this respect a very beneficial effect, as they will enable Government to afford prompt encouragement to particular articles, if the state of the market should require it by lowering the duty payable on them."

1644. From the clause of the Regulation before quoted, as elucidated by the foregoing extract from the Report of the Custom Committee, it would, we thought be obvious to the Right Honorable the Governor in Council that gruff goods of every description had been liable to a variable duty, not exceeding 10 per cent. ever since the year 1812, and that the occasional exemption of some articles from duty altogether, or the reduction or increase of the rate of tax leviable upon others was a measure expressly intended at the time the Regulation was enacted. Under such circumstances, it could not, we thought be argued that to insert in the list those articles which had hitherto been excluded from it, was to impose a new or an increased duty; it was merely we conceived to collect the duty already imposed the actual levy of which had been temporarily suspended, under the operation of existing laws, and might again be suspended for the reasons stated by the Committee. We accordingly submitted to the Right Honorable the Governor in Council, that the insertion in the list of the articles specified in Mr. Ellis's letter of the 10th November 1814 should be sanctioned.

In Cons., 17th Novr. 1814.

1645. We deemed it almost superfluous to add that, unless we were left under the orders of the Government at liberty to exercise the powers vested in us by Clause 2nd, Section 5, Regulation III. 1812, by modifying both the rate of duty, limiting the maximum to 10 per cent. and the valuation in the Tariff as local circumstances might render advisable, the consequences deprecated by the Committee for revising the Custom Regulations must inevitably follow, and the Customs on gruff goods, instead of a variable but limited duty, levied on a variable Tariff, would become a fixed duty collected on a fixed tariff.

1646. As connected with this subject, we submitted for the orders of Government a letter from the Collector in Malabar, enclosing copy of a correspondence with the Collector of Sea Customs on that Coast, from which it appeared that these two officers differed as to the construction to be put upon Section 25 of the Act of 53rd of the King.

1647. The section in question enacted "that no new duty or additional imposition of any duty or tax upon export, import or transit of any goods, wares or merchandize whatsoever made, or to be made by authority of the Governor in Council," &c. &c. should be valid, unless previously sanctioned by the authorities in England.

1648. It might, we remarked be argued on one side, that the word made, referring to past time, alluded to the Regulations of this Government enacted previously to the passing of the Act, but it might, we thought be asserted on the other hand, that the taxes levied under these Regulations could not be the new and additional duties alluded to in the section in question, which was therefore applicable only to future enactments of the Government.

See Clause 2nd, Sec. 6, Regulation I. 1812.

1649. In the latter case, we deemed it proper to remark that the value of goods liable to duty under Regulation I. 1812, was to be ascertained by a Tariff to be regulated by the Collectors under the orders of the Board of Revenue, subject to the confirmation of the Governor in Council."

1650. The question at issue between the Collectors in Malabar was whether the Tariff might or might not be raised; we were decidedly of opinion that under the section of the Regulation above quoted, the Tariff was a variable Tariff, not fixed as supposed by Mr. Warden; and this interpretation, was we thought, confirmed by the practice which had constantly obtained of modifying the different Tariffs, as circumstances rendered advisable; it might perhaps be our duty under the new Act of Parliament so to regulate the Tariff that it might accord as much as possible with the wholesale market price, or be as near an *ad valorem* valuation as possible, and never operate as an addition to the rate of duty. This we begged leave to observe had always been our object, but we could discover nothing in the Act which opposed an occasional revision and modification of the Tariff.

1651. Should the interpretation put by us on the late Act of Parliament be correct, the Tariff value of articles must, we remarked, be permitted to be altered that was to be raised or lowered as prices might raise and fall in order to conform to the spirit of the Act, which we understood to be that the rate of duty on a fair valuation should not be increased without the consent of the authorities at home.

1652. A Tariff we remarked was necessary for the general guidance of Collectors and the native servants, and a discretion to alter the value inserted in the Tariff of any article subject to our confirmation, would not in our opinion be a departure from the enactment of the British Parliament, or diminish the security intended to be given to the private trader. The *ad valorem* valuation would, we observed, always be a fair subject of reference, and if deemed necessary by the trader of a prosecution in the Courts of Justice.

1653. We took this opportunity to transmit for the consideration of the Right Honorable the Governor in Council, an extract from our Proceedings on the subject of the Customs under date the 20th ultimo.

Proceedings of the Board, in Council, 20th November 1815.

1654. It would, we observed, be perceived that the principal object of the orders which were issued by us to the different Collectors was to confine the realization of this branch of Revenue to the collection of duties on the articles which formed the real commerce of the country, and to relieve the petty trade from the duty to which it was subject.

1655. This arrangement we were happy to observe was likely to be productive of the most beneficial consequences, and as it would be attended with but a small comparative diminution of Revenue, we trusted that it would meet with the approbation of the Right Honorable the Governor in Council.

1656. To this communication we have not yet been favored with a reply, meantime we proceed to recapitulate for the information of the Honorable Court of Directors our Proceedings above referred to.

1657. On the 23rd March 1814 we addressed a Circular letter to all Collectors, pointing out that it had been brought to the notice of Government that in some of the Provinces the value of goods inserted in the Tariffs of the Sea Customs differed materially from the value of similar goods inserted in the Tariffs of the Collectors of inland duties; that in some cases the Tariff valuation of goods was much above the wholesale market price, and that it was supposed that the full duty of 8 per cent might bear heavily upon some staple articles of export trade.

Circular to all Collectors, in Council, 23rd March 1814.

1658. The Collectors were informed that the Governor in Council had in consequence been pleased to direct that the Collectors of Land and Sea Customs in each district should be called upon to submit a joint Report on the operation of the Custom Regulations of 1812.

1659. We observed that the percentage on the trade of the Provinces; but that it was decided by the Collectors in adjoining districts that the Tariffs of two Collectors in the same Province and of Collectors of Customs by the Collectors of Land Customs should be less sum than was intended.

1660. We further observed that the Tariff valuation of goods might not press heavily upon the trade of the country, but that it was probable the additional duty of 3 per cent. might bear heavily upon the trade of Government, and that it was the interest of Government to exempt from this additional duty goods grown in these Provinces.

1661. The Collectors were also directed to procure correct information regarding the wholesale selling prices of principal articles of which the commerce of their districts consisted, and to compare them with the Tariff rates in their Cutcherry.

1662. On the 1st July 1814 we addressed a second Circular letter to all Collectors, stating that we had lately observed in the Statements of goods recommended for confiscation, received from some of the Collectors various articles of the production of the peculiar labor of the ryots; such as green chillies, onions and other articles of that description.

1663. We observed that this circumstance, connected with others which had fallen within our notice, had led us to conclude that a latitude of interpretation had been given to Regulation I. 1812 which was not contemplated when it was enacted. The intention of this Regulation we remarked was to raise a Revenue from the commerce of the country; 1st, on its transit through the Provinces; 2nd, as it supplied the consumption of each Province, or rather the consumption of the large towns of each Province; we were aware of the difficulty of drawing a distinct line between the commerce of the country from which it was intended to draw a Revenue and the petty trade, which it was intended the duties should affect as little as possible. The former we conceived might be considered to include all staple articles of produce, those of luxury, cloths, drugs, &c., and under the latter we thought might be included; the retail of articles comprised in the foregoing class with most, either while belonging to that class, or when offered for retail, contribute to the Customs; also that description of articles raised on the spot by the peculiar labor of the poorest peasantry, which are consumed where produced, or in its neighbourhood, and which properly speaking constitute the barter of the lower class of the cultivators with the inferior retail dealers in their vicinity.

1664. We observed that it was never intended that this petty commerce should be made the source of a direct Revenue to Government, and that the collection of duties on it must be attended with extreme inconvenience to the poorer classes, by whom it was conducted; while the amount derived from it which reached the public Treasury was supposed to be very inconsiderable.

1665. We therefore stated to be our wish that the collection of duties on articles which formed the petty commerce of the country should be abolished, and the Collectors were accordingly directed to proceed to strike out of their Tariffs such articles as appeared to them to come within the intentions of the Board.

1666. We at the same time transmitted a list of the articles within our view, and desired that the Collectors would immediately proceed to see how far the articles enumerated in the list were their respective districts, and make such alterations either in addition or omission as they might on enquiry think best calculated to obtain the object.

1667. The Collectors were also directed to transmit at articles which they might in consequence of these orders strike of the collections which the duties on each had yielded in the past. Their particular attention was likewise called to the enforcement and with the view of giving full effect to our intentions on this subject, the greatest possible publicity to the abolition of the duties on all articles by affixing lists of the articles in every Public Office, Cutche repeatedly publishing notice of the abolition of the duties on the articles. They were also required to warn the Chokeydars and other subordinate officers to see that the abolition was carried into full effect.

1668. We further observed that it had occurred to us that these Collectors might probably admit of some reduction being effected in the Sayer Establishment, accordingly required to make such a diminution in the number and pay of servants as might, upon due enquiry be found to be practicable. They would be very satisfactory to us to find that by the attention of the Collectors to this point, the decrease which might arise in the Sayer Revenue from the abolition of the duties on the petty trade of the country would be counterbalanced by, at least a proportionate collection of the department.

1669. On the 18th July 1814, we transmitted to Government a circular letter to the Collectors, and on the 22nd we received a reply from Government, informing us that the Council highly approved of our circular instructions to the Collectors on the subject of the exemption from duty of petty articles for general consumption, and desired that no time might be lost in framing new Tariffs according to the Regulations.

1670. On the 15th August 1814 we addressed another circular letter to the Collectors, informing them that the orders contained in our circular letter of the 11th July had been fully approved of by Government, and that we expected they would be enabled in a very short period to report that these orders had been fully executed.

1671. We observed that the examination which the Collectors had been directed to institute into the amount of the Revenue derived from the duties on the various articles on which the inland imposts had been levied would afford them an opportunity of determining with certainty what the objects were which formed the real commerce of their respective districts; we therefore desired that a revision of the Tariffs should be made as soon as possible after the detailed examination of the Sayer accounts had been completed, and that two separate lists should be furnished; the first to contain all articles which the Collectors under a due consideration of the various orders they had received, might deem it expedient to continue in the tariff, and the second to comprise the articles which they proposed to be struck out of the Tariff. In preparing these lists the Collectors were desired to keep constantly in view that the chief object in enacting Regulation I. 1812 was the levying a general duty on commerce only.

1672. We remarked that the late orders for abolishing the duties on the petty trade, and those now issued for a liberal revision of the Tariffs would probably have the effect of diminishing the Revenue derived from the inland Sayer, but we considered that this diminution so necessary to

came most immediately to receipt of our orders, and in the petty traffic of addition or omission as

ried a Statement of the tariff and of the amount and preceding Fuslics. The Collectors were desired to give notice to be struck out of the tariff in the Custom House, and by village and town. The Collectors were desired to see that the

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1672. We remarked that the late orders for abolishing the duties on the petty trade, and those now issued for a liberal revision of the Tariffs would probably have the effect of diminishing the Revenue derived from the inland Sayer, but we considered that this diminution so necessary to

the prosperity and comfort of the people might with propriety be compensated by a moderate duty on certain articles which were consumed by the wealthy class of inhabitants in large towns; we had it in contemplation to prepare a Regulation for the levy of a consumption duty accordingly, and that we would be glad to receive any observations which the experience of the Collectors might suggest for altering or adding to the Provinces of Regulation I. 1812.

1673. We also stated our expectations that when the revision of the Tariffs had taken place, and when the limitation of the collection of inland duties to the real commerce of the country had been fully understood and acted upon, the Sayer Department would be so much simplified as to admit of an efficient superintendence in its collections, and in preventing exactions and abuses on the part of the Sayer servants, and that the Collectors would be enabled to make some effectual reduction of the Sayer charges collection.

1674. We received the following replies from the Collectors to the foregoing communications.

From Mr. Spottiswoode, dated 5th, in Cons., 20th October 1814.

From Mr. Smith, dated 10th, in Cons., 23rd June 1814.

From do., dated 29th December 1814, in Cons., 9th January 1815.

From Mr. H. C. Kes, dated 14th November, in Cons., 1st December 1814.

From Mr. Russell, dated 18th December 1814, in Cons., 2nd January 1815.

From Mr. T. A. Kes, dated 15th, in Cons., 24th October 1814.

From do., dated 5th, in Cons., 22nd December 1814.

From Mr. Fr., dated 20th January, in Cons., 13th February 1815.

From Mr. O., dated 14th, in Cons., 24th October 1814.

From Mr. R., dated 28th July, in Cons., 4th August 1814.

From do., dated 20th, in Cons., 24th October 1814.

Do do., dated 14th, in Cons., 14th November 1814.

From do., dated 20th, December 1814, in Cons., 5th January 1815.

From Mr. Barrett, dated 11th December 1814, in Cons., 2nd January 1815.

From Mr. C., dated 26th November, in Cons., 1st December 1814.

From Mr. Hargrave, do., 9th do., in Cons., 15th September, ..

To do., do., 15th do., in Cons., 15th do., ..

From do., do., 18th do., in Cons., 24th November, ..

From do., do., 27th do., in Cons., 6th March 1815.

From Mr. Hyde, do., 28th September, in Cons., 3rd October 1814.

From do., do., 9th do., in Cons., 15th December 1814.

From Mr. Hepburn, do., 25th November, in Cons., 5th do., ..

To do., do., 5th December, in Cons., 5th do., ..

From Mr. Lushington, do., 28th July, in Cons., 7th August 1815.

To do., do., 7th August, in Cons., 7th do., ..

From Mr. Cotton, dated 2nd — in Cons., 12th January 1815.
 From do., do., 26th September, in Cons., 6th October 1814.
 From Mr. Peter, do., 14th — in Cons., 24th do., "
 From do., do., 30th November, in Cons., 8th December "
 To do., do., 8th do., in Cons., 8th do., "
 From Mr. Read do., 17th do., in Cons., 26th September "
 From Mr. Warden, do., 15th — in Cons., 27th March 1815.
 From Mr. Gardiner, do., 15th — in Cons., 20th February

1675. Upon an examination of the list No. 1 of articles to be continued in the Tariff transmitted with the letter from the Collector of Ganjam dated 5th October 1814, the only articles which it occurred to us should be struck out of the Tariff were honey, glue, iron and steel; we directed the Collector to ascertain the amount of duty collected on these articles in the last Fusly, and should it not be very considerable, we directed that they might be hereafter exempted from duty.

1676. From the list No. 2 it appeared that the amount of duty collected in Fusly 1223 on articles which the Collector had proposed should be struck out of the Tariff was Star Pagodas 15-78.

1677. This sum was remarked was excluded from the duty on the articles noted in the margin, upon which the Collector had stated there were no means of ascertaining the amount of duty collected in consequence of their not being separated from articles generally, we did not however apprehend that much confusion of Revenue would arise, if the exemption from duty was confined to the description and quantity of articles above specified.

1678. The Collector of Vizagapatam in his reply to our Circular letter of 17th March 1814, stated that on the receipt of our orders, copies of the Tariff established in 1812 were forwarded to the Collectors of Rajahmundry, Ganjam and to the Sea Customs at Vizagapatam, with a request that they might be furnished in return with copies of the Tariffs in their several departments. The Collector also invited an enquiry into the prices in the market, and when the Tariffs were received from the Collectors, the several rates were carefully compared, and with reference to the information thus obtained, the Collector prepared and forwarded a Tariff embracing a fair valuation of the articles at the wholesale prices in the market.

1679. The Collector stated that the principal staples of export from his district were grain and cloths, the former of which was exempted from duty, and that the exportation of the latter had been very limited for a number of years except on account of Government.

1680. On the 29th December 1814, the Collector in Vizagapatam replied to our circular letters of the 11th July and 15th August, and transmitted Statements of the articles which in his opinion should be continued subject to Sayer duty, and of those articles which being either consumed by the poorest classes or forming the petty commerce of the country, it was proposed should be exempted from the payment of duties of every description. Upon reference to the first of these Statements (No. 1) we were of opinion that the following articles should be struck out and entered in the list of those to be exempted from the payment of duty, viz., onions, chillies, garlic and coccanuts

in a green state, turmeric in the leaf in small quantities, ghee in quantities less than 1 seer, salt fish under 2 seers; we observed that the amount of the duty collected on ghee in Fusly 1223 was Rupees 2,065-10-9, and that it was on salt fish Rupees 922-8-34, but it was not supposed that the exemption from duty of these articles to the extent above noticed would cause any considerable reduction of the duty.

1681. The amount of the duty collected in Fusly 1223 on the articles which the Collector proposed to strike out of the Tariff was Star Pagodas 912-16-15.

1682. We approved of the intention expressed by the Collector in the 5th para. of his letter of abolishing 5 Chokies at which the collections were very inconsiderable, and of making a reduction of the servants at the other Chokies, from which a total yearly reduction would be effected in the Sayer Establishment of Rupees 1,944, or Star Pagodas 555-19-10.

1683. On the 14th November 1814, the Collector of Rajahmundry transmitted his revised Tariff, together with a statement of the articles which he proposed should be exempted from duty.

1684. Upon reference to the Tariff, there appeared to be an inconsistency in the valuation of the articles of ghee and honey which seemed to require some explanation; ghee was entered in the Tariff in two places, being in the one valued at 60 Rupees per candy, and in the other so high as 200 Rupees per candy. Two kinds of honey were also entered, and the one was valued at 70 Rupees per maund, and the other so low as 3 Rupees per maund; we called on the Collector to explain the cause of the two different valuations of these articles; meantime, should it upon enquiry be found that the duty collected upon these articles was not considerable, we were of opinion that they should be struck out of the Tariff. The amount of duty collected in Fusly 1223, on the articles proposed by the Collector to be struck out of the Tariff was Star Pagodas 440. From the Moyen Zabithah Statements transmitted by the Collector for Fusly 1224, it appeared that a reduction had been made in the Sayer Establishment to the extent of Star Pagodas 580-29-31.

1685. On the 18th December 1814, the Collector of Masulipatam transmitted in reply to our circular letters of the 11th July and 15th August 1814, a letter dated the 15th December from his Head Assistant Mr. Robertson, to whom the management of the Sayer Revenue had been entrusted. Mr. Robertson stated that on receipt of our orders, he lost no time in instituting a detailed examination into the amount of the Revenue derived from each of the various articles on which the inland Imports had been levied, and having brought his enquiries to a close, he transmitted a revised tariff and valuation of the articles on which duties should be levied. He at the same time forwarded a list of the articles which he proposed should be struck out of the Tariff. The Assistant Collector observed that garden productions in a green state had in a very few instances been subjected to the payment of duty, and that the duties on onions, chillies, turmeric and garlic were almost entirely collected from the wholesale dealers at Masulipatam, Ellore, Challapilly, Meddcor and Chintalapooty. He also stated that as these articles did not appear to form a part of what might be called the petty commerce of the District, and he had not struck them out of the Tariff, but proposed that the collection of the duties on them should be restricted to those places where the produce raised exceeded their own consumption; we approved of this suggestion and considered the principle as being generally applicable to every District.

1686. With reference to our observation that some arrangement should be made to prevent the payment of a second duty on oil after the payment of the duty on the seeds, and that a duty should be levied on the seeds only equivalent to a 5 per cent. duty on the oil, Mr. Robertson observed that the oil in use was almost entirely made from the lamp oil seed, and the gingelly oil seed. With respect to the former he stated that he was not aware of

here being any objection to the proposed measure, but adverting to the large quantity of the latter which was consumed by the natives in their food, and supposing it was not intended to tax that portion of the gingelly oil seed, which was so expended, he thought it would not be advisable to make any alteration in the valuation of that article.

1687. Our object in the observation before alluded to was to prevent the levy of a second duty on oil, after the payment of a duty on the seeds, but as it appeared that the proposed arrangement would not be applicable to the gingelly oil seeds, we concurred in opinion with Mr. Robertson that it would be inexpedient to make any alteration in the valuation of that article.

1688. Having strongly pressed the necessity of a reduction of the Sayer charges, the Assistant Collector observed that he had given his best attention to the subject, but that he could not consistently with the efficiency of the department propose any arrangement embracing that object, as the result of his examination had shown that the pay of the inferior Custom servants was entirely inadequate to their support. He therefore proposed a plan for the Sayer Department different from the present system by which a considerable reduction had been made in the number of Chokies, and inferior Sayer servants, while the aggregate charges remained the same. Of this plan we stated that we should delay giving our opinion till the Moyen Tabitah Statements should come under our consideration.

1689. Upon an examination of the revised Tariff (No. 1), the only articles which it appeared to us should be struck out of it were country timber used for building and making implements of husbandry and mamooties. Ghee in quantities less than one seer should also, we thought be exempted from duty.

1690. From the Statement (No. 2), it appeared that the duty collected in Fusly 1223 on the articles to be struck out of the Tariff amounted to Star Pagodas 510-30-76.

1691. The Collector of Guntoor in his letter to us dated 5th December 1814 stated, that our orders relative to the relief of the lower classes of inhabitant had been carried most fully into effect. He also observed that from a minute examination of the accounts, it appeared that chay goods and tobacco were the principal articles of trade in his district, and that he had increased the duty on the latter article which he understood had also been done in the Nellore district.

1692. By the expression used by the Collector of having increased the duty on tobacco we supposed he meant that he had increased the Tariff valuation of that article; we were however left entirely unacquainted with the amount of this increase, as tobacco was not to be found amongst the articles enumerated in the Collector's Tariff; we observed also that the Collector had inserted in his Tariff a variety of Europe articles, which upon reference to the list transmitted with our letter of the 11th July 1814, it would, we remarked be seen, be intended to exempt from the payment of duty soap nuts, honey and glue should likewise we conceived be struck out of the Tariff. The amount of duty collected in Fusly 1223 on articles which the Collector has recommended should be exempted from duty was Star Pagodas 517-32-65, amongst these articles was included chay thread, upon which the amount of duty collected in Fusly 1223 was Star Pagodas 262-39-54. As this article did not appear to come under the description of those which should be exempted from the payment of duty, we were of opinion that it should be continued in the Tariff.

1693. On the 20th January 1815, the Collector of Nellore transmitted statements of the articles which he recommended should be continued in, and struck out of the Tariff; upon an examination of the first of these statements we were of opinion, that the following articles should be struck out and entered in the list of those to be exempted from duty, viz. green ginger, honey, date garlic, onions and soap.

From Mr. Fraser, in Cons.,
3th February.

1694. From the second statement it appeared that the amount of duty collected on the articles proposed to be struck out of the Tariff was Star Pagodas 92-10-20.

1695. On the 19th June 1815, the Collector transmitted to us a statement of the wholesale prices of several articles in his district which he was about to recommend as the Tariff valuation compared with the Tariff value of Guntoor, and stated that the great difference which was observable arose from these articles being much dearer in the Guntoor district, owing to their not being the manufacture thereof, and to their being brought from a great distance. The Collector therefore requested our orders on this subject, and stated that he should delay transmitting his Tariff till they were received.

From Mr. Fraser, in Cons.,
26th June 1815.

1696. In reply to this letter we observed that it was desirable that the Tariffs of Collectors in adjoining districts should not be materially different, and that it was our wish that this principle should be kept in view and acted upon as far as might be possible in framing the Tariffs. We further observed that upon reference to the statement transmitted by the Collector, it appeared that the value of the different articles therein enumerated were in most cases considerably higher in Guntoor than in Nellore, and that in some instances there was an excess of 200, 300 and even 400 per cent. This difference we stated appeared to us to be so great that we were inclined to think the valuation in Guntoor might be too high and above the wholesale market price. We therefore suggested to the Collector the expediency of his communicating with the Collector of Guntoor on the subject, which would afford him the means of judging how far the valuation in that district were correct, and enable him to fix a medium value on the different articles.

To Mr. Fraser, 29th, in Cons.,
23th June 1815.

1697. In conclusion we remarked, that if upon inquiry it should be found that the valuations in Guntoor were according to the wholesale prices in the district, it would not be advisable to raise the valuation in Nellore to the same standard, as such a measure would be contrary to the intention of the Regulations, which was the levy of a fixed percentage on the trade of the country.

1698. At the same time we addressed a letter to the Collector of Guntoor, forwarding to him a copy of Mr. Fraser's letter, and calling his attention to the great difference which appeared between the Tariff valuations of Nellore and his district. He was also informed that Mr. Fraser had been desired to communicate with him on the subject, and was directed to assist him with his inquiries and to give him every information within his power, in order that he might be enabled to fix a medium valuation on the different articles. The Collector was also directed, if upon inquiry it should be found that the Tariff valuation of any of the articles in Guntoor had been made above the general wholesale market price, to make the proper reduction and to report the same to the Board.

To Mr. T. A. Oakes, 29th, in Cons.,
29th June 1815.

1699. To these communications no reply has yet been received, but we have been given to understand that we may soon expect an answer to these orders.

1700. The Collector of Bellary replied on the 14th October 1814 to our circular letters of the 28th March, 11th July and 14th September, and stated that he had entered into a detailed revision of his Tariff, and that on comparing the valuation of the principal articles of commerce with the wholesale selling prices, he was of opinion that it would not be advisable to make any change in that valuation. The Collector stated that the principal articles which contributed to the produce of the Customs were as follows, viz., betel nut, of which the prices were on an average about 4 Pagodas less than the valuation; this difference the Collector observed,

From Mr. Chaplin, in Cons.,
24th October 1814.

was on an article of luxury quite important, particularly as it arose, he supposed from that article being cheaper than usual; *dried cocoanut* which is a considerable article of importation from the Mysore country; *ghee* which was very productive to the Custom Revenue; *jaggery* which yielded a large Revenue. The valuation of this article was the Collector stated, very much lowered by Colonel Munro in the Tariff which he last prepared, but as it could not be raised without diminishing the cultivation of sugar-cane, he thought it would be inexpedient to increase it.

Cloth which was the most productive to the Custom Revenue of all the commodities composing the commerce of the country.

1701. The Collector observed that great pains had been taken in the classification of the different kinds of cloth, in order to ascertain their value which had been fixed with the greatest accuracy, and as it appeared from the comparisons lately instituted that the general prices now nearly corresponded with those fixed at the time of forming the Tariff, he thought that it would be inexpedient to make any alteration. The same remark was, he observed, applicable to all the other commodities which he proposed to retain in the Tariff as a detailed examination of their valuation had not suggested to him the propriety of making any change. The Collector further observed that almost all the articles which he had retained in the Tariff appeared to him to form items of the general trade of the country, and that chillies, onions and articles of that nature, the produce of the labor of the cultivating classes had always been exempted from the payment of duty when in a green state.

1702. From the inconsiderable number of the articles which it was proposed to strike out of the Tariff when compared with those that were retained, the Collector stated that he would not be enabled to make any immediate reduction of the charges of the Custom Department, but if the experience of the Fusly should prove that any reduction was practicable, he should not fail to make it at the end of the year. With respect to the number of inferior servants being considered disproportionate, the Collector explained that this circumstance arose from the great extent of the Bellary frontier, which being encompassed by the frontiers of foreign states rendered it indispensable, in order to secure the Custom Revenue, to make the frontier Chokies more numerous than would otherwise be necessary. He added that a considerable portion of the general trade subject to the duty on transit still escaped the payment of Customs, owing to the Choky stations being too widely scattered, which had induced him lately to recommend an increase in their numbers.

1703. In conclusion, the Collector observed that he had never heard any complaints of the present Custom Regulations being oppressive or vexatious except on the part of the weavers, who were a dissipated set of people and so indigent in their circumstances as to be unable to pay the duty previous to the sale of their cloths; and they were often compelled to sell even at an under price, to procure the means of subsistence. In consequence of the general outcry which they had made, the Collector stated, that he had found it necessary to direct that the duty on cloths should not be levied from them till the sale of their goods actually took place, when they were to be brought to the Chokey for the purpose of being chopped, and the duty paid either by the purchaser or seller as might be agreed upon by the parties. The Collector added that the weavers seemed to be well satisfied with this arrangement, as he had heard no further complaints from them.

1704. For the reasons assigned by the Collector, we concurred with him in opinion, that it would be inexpedient to make any alteration in the Tariff valuation in this district; we also approved of the arrangement made by him for obviating the complaints of the weavers, and were well pleased to observe the general satisfaction which seemed to prevail regarding the Custom Regulations.

1705. It appeared that the amount of duty collected in Fusly 1223 on the articles which the Collector had proposed to strike out of the Tariff was Star Pagodas 779-40-34.

1706. We approved the proposition of Mr. Chaplin to omit the articles enumerated by him.

1707. On the 28th July 1814 the Collector of Cuddappah replied to our letter of the 11th of that month, and stated that many of the articles in the list forwarded by us had never been entered in the Tariff of his district, and that of the remainder, the greater part had been struck out of the Tariff at the time of its revision in December 1812, so that of the whole list the following articles only were liable to duty, viz. ghee, country wood, bamboos, hide, cocoanuts, salt fish, date, mats, cotton seeds and Europe metals.

1708. The produce of the duty on the first of these articles was the Collector observed very considerable, and it was therefore too valuable an article to be exempted altogether, but the Collector thought it would be sufficient to forego in the manner we directed the duty on that portion of it which was consumed by the poorer classes.

All wood and bamboos were the Collector stated brought into the towns and villages on men's heads, and must of course be but in small quantities; it would therefore the Collector remarked be difficult to fix the particular quantities which ought to be passed free, and as the amount hitherto realized from those articles was not very considerable, he suggested that the items of country wood and bamboos should be exempted from duty altogether and struck out of the Tariff.

1709. With respect to hides, the Collector stated that he believed no hardship was sustained as the Chumbar* got them for the trouble of taking them off the cattle that died, and as neither water bags, shoes nor slippers paid any duty, every article made of leather was obtained at a very low price. The Collector also observed, that the dubber makers were the only persons who had any cause of complaint as they again paid duty for their dubbars when taken empty for sale. He therefore recommended that hides should be continued chargeable with duty, and that dubbars should be struck out of the Tariff.

1710. The Board were of opinion that in preference to taxing hides in their raw state, it would be advisable to exempt them altogether, and to tax articles manufactured in leather when transported in any quantity as articles of commerce.

1711. The Collector was desired to exempt from duty ghee under the quantity of one seer.

1712. For the reasons stated by the Collector, we approved of the arrangement proposed by him of exempting country wood, bamboos and dubbars from duty.

1713. The average produce from Fusly 1218 to 1223 of the articles proposed to be struck out of the Tariff was Star Pagodas 232-4-30, which exemption the Collector observed was too inconsiderable either to cause any sensible diminution in the amount of the Customs or to have any effect on the trouble or expenses of collection.

1714. On the subject of oil the Collector stated that the two principal sorts were sweet oil, or tel, and castor oil or erundee, that the seeds of the former were purchased only by the oilmen, at whose mills they were ground, and by whom the oil was afterwards sold; but that the case was different with erundee, which being used as medicine should be as pure as possible, and the oilmen were not in this instance to be trusted, as they would mix the oil of the jungle erundee with it. In consequence of this the Collector stated that very little erundee was in general sent to the mill, it being mostly purchased in the seed by all ranks and descriptions of persons.

1715. From these causes, it happened that tel oil paid more duty than tel seed, and that erundee seed paid more than erundee oil.

the Collector observed that the best mode which occurred to him of giving the relief which was required, would be to discontinue the duty on castor oil, but to continue to collect it in the ground seeds, and to do away the duty on all other kinds of oil seeds, but to continue it upon the oils. The average receipts which would be given up by this arrangement the Collector estimated at

	Str.	Pags.	F.	C.
On tel seeds	360	32	10	
On erudee oil	94	22	64	
	455	9	74	

1717. Under the explanations of the Collector, we approved of the foregoing arrangement, but as he seemed to apprehend that some advantage might be taken of it, to make castor oil outside of the Chokies, and sweet oil within them, in order to avoid the duties, we desired the Collector to report whether the measure upon trial was found to be disadvantageous or otherwise.

From Mr. Garrett, 11th December 1814, with letter from Mr. Lane, 5th December 1814, in Cons., 2nd January 1815.

1718. On the 11th December 1814, the Collector of Chingleput replied to our circular letters of the 11th July and 15th August, and transmitted the Report of his Head Assistant upon the points required by us.

1719. The Assistant Collector transmitted two Lists Nos. 1 and 2 of the articles to be retained in the Tariff, and of those which he proposed should be excluded from it. The articles contained in the list No. 1 were the Assistant Collector stated, classed under the heads of drugs, sundries and cloths. Many of the first and second of these articles were, the Assistant Collector observed, unproductive of Revenue, and for which there was either but little demand, or which when imported were accompanied by Rowannahs; it might however be stated, be proper to retain them in the Tariff, in the event of their being imported by Sea from foreign Settlements, when restored, or clandestinely from other Zillahs. With respect to cloth, the Assistant Collector observed, that he could not take upon himself to say that any of this description of merchandize should be exempted from the payment of duty, as the exemption of any particular kind of cloth would open a door to speculation, and occasion constant disputes; for the Peons not being correct judges of the fineness of the various descriptions of cloth would, we observed, be constantly squabbling with the inhabitants, and more inconvenience would in the end be felt, than by paying the duty for a stamped cloth.

1720. For the reasons assigned by the Assistant Collector, we approved of retaining in the Tariff the articles enumerated under the heads of drugs and sundries, and were of opinion that it would not be expedient to exempt cloth of any description from the payment of duty. Upon an examination of the list No. 2, the only article which it appeared to us should be struck out of it was glue.

1721. The Assistant Collector stated that the greater part of the articles which it was proposed should be excluded from the Tariff were totally unproductive, and upon reference to the Statement No. 2, it appeared that the amount of duty collected on them in Fusly 1223 was only Star Pagodas 20-3-19. He also remarked that with the exception of cocoanuts and momatees, none of the petty commodities enumerated in the list sent with our letter of the 11th July had ever been subjected to duty, and that cocoanuts when green were exempted from duty, but that when dry they were exported and forming part of the regular trade of the country paid duty. He further observed that chillies, onions, garlic and turmeric when dry were articles of trade with Lumbadies and merchants, but that the orders which enabled individuals to procure these and other trifling articles free of duty when under one pagoda in value, prevented any vexatious seizures, and were perfectly well understood by all classes. With reference to our remarks on the subject of oil, the

Assistant Collector stated that duty was not collected on the oil after it had been levied on the seed.

1722. We were well pleased to observe from the 9th para. of the Collector's letter, that he had been enabled to effect an annual reduction in the Sayer Establishment of Star Pagodas 2,112.

1723. In the 10th para. of his letter, the Collector observed that by the 4th Section of Regulation II. 1812, "an export duty of 3 per cent. was to be levied on grain at the subordinate ports," and that as the want of grain was so frequently felt on the coast, it was politic to restrict its export as far as possible by a duty. He added that he had been given to understand that this duty was levied on the transmission of grain from port to port on the coast, which he presumed was never intended by the Regulations.

1724. With respect to the duty in question, we were of opinion that it should be levied on grain when shipped for exportation to another district except to Madras, but that it was not applicable to grain when exported from port to port in the same district.

1725. On the 26th November 1814, the Collector of the Northern Division of Arcot transmitted a Report of his Head Assistant upon the Sayer Revenue for Fusly 1223, from which we were well pleased to observe that although a reduction of Star Pagodas 564-32-22 had been made in the charges of collection, and the duties on several articles had been abolished, the net collections in Fusly 1223 exceeded those of Fusly 1222 in the sum of Star Pagodas 3,313-20-25.

From Mr. Grame, 26th Nov. 1814, with letter from Mr. Roberts, 26th August, in Cons., 1st December 1814.

1726. The articles of trade from which this increase had been derived were stated by the Collector to be chiefly oil seeds, and oil of many kinds, sugar, indigo, jaggery of the sugar cane, cloths, cumblies and tobacco.

1727. The Collector stated that he had not been inattentive to the Board's wishes to reduce the number of articles hitherto liable to duty, and he accordingly transmitted a Statement of 255 items which he considered it expedient to expunge from the Tariff upon which the duty in Fusly 1223 amounted to Star Pagodas 219-39-57. In this Statement the Collector inserted a short explanation opposite to each item, and the reasons assigned by him for abolishing the duty on the different articles enumerated by him, appeared to us to be satisfactory.

1728. The Collector observed that the abolition of the duty on so many articles would not only afford material relief to the trade of the country, but would very much simplify the accounts and facilitate the management of the Sayer Department, and that he had no doubt the entire reduction of some Chokies, and the partial reduction of expense in others might be effected. He however stated that it would require some consideration to apply those reductions to the particular circumstances of each Choky, and requested therefore that the former establishment might in the meantime be continued.

1729. We approved of the intentions of the Collector in this respect, and relied upon his making such reductions in the charges of the department as might upon future experience appear to him to be practicable.

1730. The Collector also transmitted a Statement of the articles to be continued in the Tariff, and of the value which he proposed to fix upon each article in modification of the valuation which had hitherto existed.

1731. Upon an examination of this Statement, we observed that it did not contain cloth of any description. The Collector was therefore desired to explain the cause of this omission. We approved of the valuation of the other articles detailed in the Tariff.

1732. We also approved of the suggestion of the Collector of extending the rates of duty to be levied on betel, tobacco, gambah, bang and goodauck in the towns of Arcot, Ranecpett, Wal-lajabnugger, Vellore and Chittoor, to the towns of Gooriathum, and Permalrajpett; but we could not authorize the proposition of the Collector of raising in these towns the rate of duty from 5 to 6½ per cent. upon certain articles noticed by him, which were chiefly consumed in large quantities by the wealthier classes.

1733. Upon the subject of oil, the Collector stated that the duty upon the oil seed was according to our recommendation entered to bear the duty of the oil to be afterwards pressed from it, and that with the concurrence of several merchants it had been calculated that 4 seers of the erundee or mootocotty seed would produce in general 1 seer of oil. The other kinds of seed were the Collector stated calculated at the usual proportions of oil they were supposed to yield.

1734. The Assistant Collector in the 5th para. of his Report, stated that the several articles noted in the list which accompanied our letter of the 11th July, as recommended to be exempted from duty had not in general been taxed. He however proposed that tamarind, garlic and onions should be retained in the Tariff, as the Revenue derived from these articles was considerable.

1735. We approved of levying duty on these articles when conveyed in large quantities for sale, but were of opinion that they should be exempted from duty when in a green state or when they were carried by the inhabitants in small quantities for their own use.

1736. In the course of our correspondence with the Collector on the subject of articles seized for confiscation, having had occasion to remark at various times upon the illegality of seizing articles of merchandize which had already passed the Sayer chokies, and upon the oppression of seizing articles of such trifling value, as frequently appeared in the Statements of smuggled goods, the Collector with reference to these observations addressed a letter to us under date the

25th July 1815, in which he pointed out the inconvenient consequences of the principles laid down by us if carried to their fullest extent.

From Mr. Grame, in Cons.,
31st July 1815.

He stated that he felt strongly the propriety of preventing and alleviating as much as possible, the vexation of an arbitrary detention of goods under circumstances which afforded a reasonable excuse for the Regulations not having been strictly observed; but that there was no security that proprietors of goods of small value would not be as ready to smuggle as more wealthy merchants, and that it would introduce a lax system of collection, if it were declared generally that no notice was to be taken of smuggling, because the goods might be of trifling value. The Collector also remarked that though the whole value of smuggled goods brought into public notice was small, and the seizure consequently appeared vexatious, yet the quantity of merchandize which a vigilant system prevented being smuggled might be considerable, though not easily estimated.

1737. The Collector further observed that it would be even more inconvenient in principle, if a successful attempt to escape a choky on entering a town, was acknowledged to be equal to an acquittal of all demand for duty, as such an acknowledgment, by removing all dread of an after discovery would stimulate merchants to contrive and their customers to assist in various artifices to effect a clandestine entrance into towns and the practice would be likely to be greatly extended to the serious injury of the Revenue.

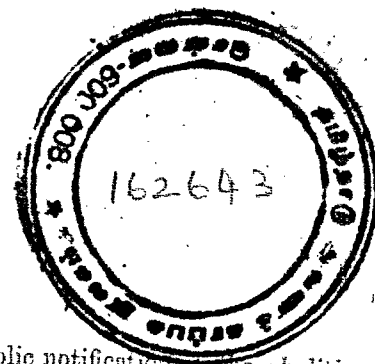
1738. We readily admitted the justness of these remarks, and fully agreed with the Collector that the most injurious consequences would result from declaring that no notice was to be taken of smuggling because goods were of a trifling value; such a measure was however never in our contemplation and our observations were chiefly dictated with the view of providing a remedy for the oppression and the abuse which we had reason to believe were frequently

practised by the Custom servants, by seizing articles of trifling value without having previously ascertained, whether or not they had before paid duty as parts of larger quantities.

1739. On the 9th September 1814, the Collector of Salem replied to our letter of the 11th July, and transmitted a Statement of the several articles enumerated in the list forwarded to him by us, upon which duty had hitherto been collected, but which had since been struck out of the Tariff. These articles it appeared were ginger in a green state, turmeric in small quantities, ghee in quantities less than one seer, and iron in retail. The Collector also transmitted a list of certain articles left out of the Tariff, but upon which duty had been collected. These articles were:—

Country wood for building.	
Mamooties ...	...
Hatchets ...	...
Knives ...	...
Skins ...	...
Bamboos ...	...
Mats ...	...
Baskets ...	...
Soonda Vuttul ...	...

In retail.



1740. The Collector stated that he had given public notification of the abolition of duties on the articles mentioned in the two foregoing lists, and that he would not fail to give every possible discouragement to any infringement of his orders on that subject.

1741. Adverting to our wishes that every practicable reduction should be made in the Sayer Establishment, the Collector stated that he had from the 13th September directed the discharge of one hundred of the Choky Peons, whose combined pay amounted annually to Star Pagodas 600. The Collector added that if this reduction should be attended with comparative diminution of the Sayer Revenue, we should, when it appeared necessary recommend the establishment to be again increased.

1742. With respect to oil, the Collector stated that the suggestion of the Board had always been acted upon, and that the calculation was 5 seers of oil seed to 1 seer of oil.

1743. We replied to the above letter on the 15th September, and expressed our satisfaction at the Collector having been enabled to make a reduction in the Custom Establishment of Star Pagodas 50 per month. With reference to the articles enumerated in the list No. 2, transmitted with his letter, we pointed out to him the impropriety of his having authorized the collection of duty on articles not inserted in his Tariff.

1744. We approved of the orders issued by him for abolishing the duties on the articles mentioned in the lists 1 and 2, and informed him that further instructions should be sent to him on the subject of the future collection of the Sayer, so soon as his amended Tariff had been submitted.

From Mr. Hargrave, in Cons.,
24th November 1814.
From Mr. Hargrave, in Cons.,
6th March 1815.

1745. On the 18th November the Collector of Salem transmitted lists of the articles which he proposed should be retained in his Tariff, and of those which he recommended should be expunged from it, and on the 27th February 1815 he forwarded his amended Tariff.

1746. Upon an examination of the last of these documents, the only articles which it occurred to us should be struck out were honey and dates.

1747. From the Statement No. 2, it appeared that the amount of duty collected in Fusly 1233 on articles proposed to be struck out of the Tariff was only Pagodas 19-1-34.

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1748. On the 28th September 1814, the Collector of the Southern Division of Arcot replied to our circular letter of the 15th August, and transmitted lists of the articles which he proposed should be continued in the Tariff, and of those which he recommended should be exempted from the payment of duty and on the 9th December the Collector forwarded his revised Tariff.

1749. The Collector stated that in conformity to our instructions respecting oil, a fair calculation had been made on a certain quantity of oil from a given quantity of seeds, and that the latter only had been inserted in the Tariff for a duty to be collected thereon equal to 5 per cent. on the former.

1750. The Collector expressed his hopes that it would appear from the documents transmitted by him, that due attention had been paid to the frequent instructions and orders he had received for the revision of his Tariff, and for levying a duty on the general trade of the country, and not upon the petty commerce which had hitherto been a wide field for imposition on the part of the Sayer servants, and was no less oppressive upon the lower class of natives.

1751. The Collector also stated that, in drawing out his revised Tariff, he had constantly kept in view the object of Regulation I. 1812; viz., the levying a duty on the trade of the country, and that he had at the same time endeavoured to comply with our wishes for reducing the Sayer Establishment which he found could not be done without being attended with a loss of Revenue.

1752. The Collector further informed us that he had made enquiries whether there existed any impediments to carrying on the trade, and that the only one complained of by the merchants was the detention by the Chokeydars of their goods for examination. In order to remove the cause of complaints of this nature, the Collector stated that he had informed the merchants that no examination was to take place except on the arrival of the goods at the place mentioned in the Rowannah, and that the Chokeydars had been furnished with directions to that effect.

1753. We approved of the revised Tariff of the Collector, and also of the lists of articles which he proposed should be exempted from the payment of duty. It appeared that the amount of duty collected in Fusly 1223 on these articles was Star Pagodas 708-7-7½.

From Mr. Hepburn, in Cons.,
5th December 1814.

1754. On the 25th November 1814, the Collector of Tanjore replied to our circular letters of the 11th July and 15th August.

1755. The Collector stated that, in conformity to the orders of the Board a very minute investigation had been gone into upon every part of the system upon which duties were levied, and that the Tariffs in use in the Land Customs had been carefully compared with those of the Sea Custom Department; also that a Committee of the best informed and most respectable merchants had been consulted and required to give their opinion in writing upon the value at which the different articles of merchandise were charged in the two Tariffs, and to propose any modification of either where the rates might bear too high upon their trade. The Collector stated that the information and lists forwarded by him, had been obtained principally through these means, in addition to the information and facts drawn from the department itself.

1756. The list No. 1 was the Collector stated, a statement of all the articles which had paid Land Customs during the last two Fuslies, and which he recommended should be continued subject to the payment of an inland duty. This list the Collector remarked contained many articles particularly of foreign produce, which, judging by the amount of duty collected on them were of little importance, but he considered it advisable, that they should still remain in the Land Custom Tariff, although they afforded but a trifling amount of duty, yet the importation of many of them

was considerable, and they rendered considerable payments to the Sea Custom Department, in consequence of which they almost all passed free of duty at the Land Custom Houses by the production of Rowannahs from the Sea Customs.

1757. List No. 2 the Collector stated contained those articles, which were recommended to be struck out of the Tariff, in order to relieve the petty trade of the country from abuse and vexation which it was supposed to be subject to by the levying of duty on articles of home produce; in this list the Collector observed everything had been included which appeared necessary to carry the Board's instructions into complete effect, and that in addition to the articles mentioned in the list sent by the Board, several descriptions of country drugs had been inserted, the exemption from duty upon which, it was hoped would operate as a relief to the people in general. The Collector added that in addition to the contents of the list No. 2, duties were not to be demanded upon several others if transported in small quantities, while they were still left liable to the payment of duty, where amounting to what might be fairly considered to be the trade of the country.

1758. The Collector stated that the total amount of the Land Customs collected in Fusly 1222 was Pagodas 56,620-10-31, and in Fusly 1223 Pagodas 61,652-35-7, and that in order to carry into effect our intentions of relieving the petty trade of the country from the vexation of duties a very trifling sacrifice of Revenue would be required as the whole amount of duty upon the articles recommended to be struck out of the Tariff, was but Pagodas 102-13-20 in Fusly 1222, and Pagodas 93 77 $\frac{7}{13}$ in Fusly 1223.

1759. With respect to the general vexation in the collection of the duties, the Collector observed that every practicable means were used to prevent and discover such irregularities, and that the most prompt hearing and redress were upon all occasions afforded to complaints of that nature wherever they were brought forward, and that all along every disposition had been shewn to render the collections from this branch of Revenue as little vexatious as possible, to all descriptions of persons, but particularly with respect to taxing small quantities of goods required for domestic consumption.

1760. With reference to our wishes for making every practicable reduction of the Custom charges, the Collector remarked, that from the very trifling sacrifice of Revenue which the execution of our instructions respecting the retail trade of the Province would involve, it could not be imagined, he expected that the discontinuance of the collection to so trifling an extent would produce any reduction of the Custom Establishment.

1761. The Collector also forwarded a list No. 3, which he stated had been given in by the merchants, and contained different descriptions of cloth, most of which were to be found in the Land Custom Tariff, but of which the different sorts were not, they said, properly defined in it. As this gave rise to discussions with the Custom servants, the Collector requested that he might be permitted to modify the Tariff in the manner pointed out in that paper.

1762. The Collector concluded by informing us that the comparative Tariff between the Sea and Land Customs would be forwarded as soon as it could be properly prepared.

1763. We replied on the 5th December 1814 to the foregoing letter, and expressed our satisfaction at the attention bestowed by him to the subject of the Custom Duties.

1764. The Collector was informed that we considered the classification he had made of the goods which were to remain subject to, and of those which were to be exempted from the duties to be fair and judicious, and he was accordingly authorised to collect duties upon the articles enumerated in the list No 1, and was desired to incorporate in it the particular kinds of cloths mentioned in the list No 3 presented to him by the merchants whom he had assembled to ex-

amine and report upon his Tariff. The Collector was further desired to transmit to the Collector of Sea Customs a copy of the last mentioned list of cloths not hitherto specified in his Tariff, with a request that he should apply to the Board of Trade for authority to insert them in the Sea Custom Tariff, with the view of assimilating as much as possible the one with the other.

1765. We also authorized the Collector to strike out of his Tariff the articles mentioned in the list No. 2, and to exempt them henceforward from the payment of duty, and the better to secure to the people the benefits intended to them by these exemptions, he was desired to circulate as extensively as possible lists of the articles which were freed from the payment of Customs.

1766. On the 28th July 1815, the Collector of Trichinopoly transmitted his amended Tariff, from which he stated he had excluded such articles as were supposed to bear hard upon the lower classes.

1767. The Collector stated that with every inclination to reduce the establishment employed in the collection of the Sayer duties as much as might be found consistent with preserving its efficiency, he was at that time unable to say that any part of the establishment could be dispensed with.

1768. From the statement annexed to the Tariff transmitted by the Collector, it appeared that the amount of Revenue collected in Fusly 1223 upon articles proposed to be exempted from duty was Star Pagodas 3,585-30-0, and that this sum was chiefly composed of the duties on the following articles, viz., cocoanuts, garlic, ghee, chillies, tamarinds and junglewood.

1769. As this sacrifice of Revenue was rather considerable, we were of opinion that it would be expedient to confine the exemption to cocoanuts, garlic, chillies and tamarinds when in a green state and when carried in small quantities, and to ghee when in quantities less than one seer. With respect to junglewood, it is so much used by the lower classes in the construction of houses, and in making implements of husbandry that we approved its being struck out of the Tariff altogether.

1770. On the 2nd January 1815, the Collector of Tinnevely replied to our circular letters of the 28th March, 11th July and 15th August 1814, and transmitted for our consideration a new Tariff of the wholesale prices of the articles of merchandize which constituted the chief inland trade of the Province, compiled in communication with the Collector of Sea Customs, with a view to the same articles being entered in both the Sea and Land Tariffs at the same rates.

1771. The Collector also forwarded a list of articles which he considered it to be our desire should be omitted in the new Tariff, and in future be exempt from duty, as being either included in what might be termed the petty traffic of the country, or so little in demand as articles of trade, as to cause the collection of the duties on them much more troublesome and vexatious to the people than profitable to the Government. The amount of duty collected on these articles was, the Collector stated in Fusly 1222 Star Pagodas 427-3-11, and in Fusly 1223 Star Pagodas 432-15-60.

1772. The Collector stated that the prices proposed by him in the new Tariff were the current wholesale prices of the goods, and were chiefly given in by the principal merchants of the district, and settled with all due regard to the state of the trade which required every encouragement.

1773. The Collector observed that the duty on betel and tobacco for inland trade, and for town consumption had hitherto been collected in his district at rates different from a calculation of a percentage on their value, and that in the Tariff submitted by him the prices of these two articles passing inland, and when imported into towns had been inserted with

references to the present rates collected, the calculation of a duty of 5 per cent. on those prices amounting to the same. He however stated, that on tobacco exported to Travancore, there was some difference in the duty proposed, which he considered it proper to notice.

1774. The Collector remarked, that upon reference to the late Collector's letter of the 20th December 1813, reporting on the Sayer Revenue for Fusly 1222, it would be found that the duty on exportation of tobacco to Travancore had usually differed from the general rates of duty in the district, and that at one time it amounted to 40 per cent.; that it was afterwards reduced to 14 Pagodas, 33 Fanams per cent., and that upon the promulgation of Regulation I. 1812, it was further reduced to 5 per cent. In the same Report however the Collector stated, it was recommended that the medium standard rate of Ps. 14, Fs. 33 per cent. before approved by us should be again established, or that the price of the article should be raised in the Tariff to give an equivalent by the calculation of 5 per cent. on its value, but no answer having been received to this recommendation, the general inland duty of 5 per cent. on its ordinary value continued to be collected, until the merchants themselves who contracted with the Travancore Government for the supply in last year attended at the Cutcherry, and requested that the customary duty of Pagodas 14, 13 Fanams might be levied. To this request the Collector stated he thought it proper to agree, as upon previous inquiry he could discover no objection to a compliance with their wishes, and since whatever their object might be in coming forward with the offer of paying a higher duty than was demanded of them, the country or the inhabitants were not likely under the system of monopoly in Travancore to suffer by it.

1775. The Collector proceeded to state that the contractor for this year had likewise continued to pay the same duty without any complaint of its being too high, and that he had therefore with his concurrence fixed the price of tobacco on its exportation to Travancore, so that the duty of 5 per cent. should yield an equivalent to what the contractor had been accustomed and had agreed to pay. The usual quantity of tobacco annually contracted for and exported to Travancore, the Collector stated to be about 1,562 candies, upon which, calculating at the low and the high rate, there would be a difference of duty of Star Pagodas 1,319.

1776. With respect to oil the Collector stated that he had agreeably to our suggestion abolished the two district duties which had hitherto obtained first on oil seeds, and again on the oil, upon a calculation that four garces of seeds would produce one garce of oil.

1777. On the subject of the export trade by sea, upon which we desired to know the effects of the Custom Regulations of 1812, the Collector observed that for these six years past it had been much on the decline, and was now so little carried on in comparison of what it was formerly, that it was difficult to say whether the new Custom Regulations had tended to lessen the sea duties, or whether the demand for goods usually exported would not continue the same, were the duties reduced to the old rates.

1778. The Collector stated that Ceylon was the principal place to which the merchants principally traded, but that the duties there were so heavy that the profits of the merchant were not sufficient to induce him to carry on the trade. The Collector added, that before the goods exported from his district could be disposed of, the duties amounted to about 18½ per cent., and that the returns must be chiefly in coir and betel nut, which were generally sold to a disadvantage owing to the quantity of betel nut imported from Travancore, and to the cheapness of the eastern coir to be purchased at Nagore and the northern ports.

1779. The Collector also transmitted a statement of the principal articles of trade by land and sea in the Province of Tinnevely, from which it appeared that the articles which produced the largest Revenue to Government were cloth, betel nut and raw nut, tobacco, betel leaf, palmyra jaggery, cleaned cotton and chank.

1780. We approved of the Tariff submitted by the Collector and of the list of articles proposed to be struck out of the Tariff, the amount of the duty on which it appeared amounted Fusly 1223 to Star Pagodas 432-15-60.

1781. On the 14th October 1814, the Collector of Madura and Dindigul replied to our circular letter of the 11th July, and transmitted a statement showing the collections in his district for the last three Fuslies on articles composing the petty commerce of the country, and upon which the duty of a duty was considered to occasion much inconvenience to the poorer classes.

1782. The Collector remarked that of the articles enumerated by us few comparatively had been subject to duty, and that even on these with the exception of turmeric and garlic, the collections had been so very trifling, that he was of opinion the discontinuance of the duty on these exclusive of the two abovementioned articles, would be obtained with much benefit and with little or no loss to the public Revenue.

1783. The duty on the turmeric and garlic, was the Collector observed, chiefly confined to a few Chokies in the Dindigul Province adjacent to the hills where these articles are cultivated to a considerable extent, and where he thought the duty on them might be continued on their exportation, with much propriety, and without being attended with any bad effects.

1784. The Collector stated that these arrangements would not admit of a reduction being made in the Sayer Establishment, which was on a scale so limited in regard to the number and pay of the servants employed, as he considered only adequate to perform the duties of the department.

1785. The Collector on the 30th November replied to our circular letter of the 15th August, and transmitted his Tariff for the districts of Madura and Dindigul, to the revision of which he had given every attention. He stated that he had inserted as minutely as possible the various descriptions of cloths with their wholesale prices, and that he had made some alterations in the prices of some which he had every reason to expect would tend to their more general exportation.

1786. With regard to levying a duty on seed from which oil was extracted, the Collector was of opinion that it might be easily effected. He stated that 10 measures of seed would produce 4 measures of oil, so that if a duty of 47½ Pagodas was levied on a garce of seed, it would be equivalent to a 5 per cent duty on the oil.

1787. We approved of the Collector's revised Tariff and also of the list of articles proposed to be exempted from duty, upon which it appeared that the amount of duty collected in Fusly 1223 was Star Pagodas 1,111-22-13.

1788. We likewise approved of the arrangement proposed by the Collector of levying such duty upon oil seed as should be equivalent to a 5 per cent. duty on the oil.

1789. On the 17th September 1814, the Collector of Canara replied to our circular letter of the 15th August, and forwarded lists of the articles to be continued in the Tariff, and of those to be exempted from the payment of duty. He added that so soon as he had received our instructions on these points, he should submit his revised Tariff, and take that opportunity of remarking on its completion, and upon the other points contained in our circular letters on the Customs.

1790. We approved of the list No. 1 of the articles recommended by the Collector to be struck out of the Tariff, upon which it appeared that the amount of the duty collected in Fusly 1223 was Star Pagodas 306-42-36.

1791. Upon an examination of the list No. 2 of the articles under the general heads as they stood in the Tariff, we were of opinion that the following articles which now appeared in it should be struck out, viz., Europe articles of every description, fruits, furniture, glassware, hardware, leather articles, mats, paints, perfumery, stationary, cadjan books, and leaves, and honey. We had not the means of knowing the amount of duty collected on those articles, but we desired the Collector after due enquiry, and with reference thereto to report his opinion as to the expediency of excluding any or all of them from the Tariff.

1792. On the 15th March 1815, the Collector of Malabar transmitted his reply to our several circular letters regarding the Custom Department.

1793. The Collector observed that the impolicy of levying a high export duty on the staple produce of the country which might be said to have already paid a high land tax had been fully admitted, and that the staple articles of produce which came under this description in Malabar were rice, cocoanut and betel nut. The Regulations the Collector remarked provided for the exemption of duty on the internal transit of grain, but they were not sufficiently comprehensive in reference to its export by sea, as by Section 11, clause 1, Regulation II. 1812, rice and paddy were liable to the payment of an export duty of 3 per cent. From the preceding clause the Collector observed, that two questions arose; 1st, whether the term "export" meant the simple act of shipping goods from shore on board of any vessel without reference to destination, or 2ndly, whether destination was so far implied as to mean that the goods so shipped should be intended for exportation out of the Province or Collectorate to which such port belonged. The Collector stated it as his opinion that the export duty was solely applicable to goods to be exported out of the Province, and not to their transit from one port to another within the same Province.

1794. The Collector proceeded to state that in Malabar, an export duty of 3 per cent. was levied on rice and paddy exported from any port without reference to destination, and that according to the existing mode of levying the export duty, it was immaterial whether the destined port from Ponany (from whence the Northern ports principally drew their supplies) was Cannanore, a distance of 100 miles or Tanon a distance of only 10 miles, or whether the grain was destined for a foreign port. The export duty was, he stated equally levied, and moreover, if the same grain was re-exported to another port a certain time after the landing at the first port, it became again liable to the export duty.

1795. The Collector observed that according to the section before mentioned, the export duty on rice and paddy ought to be 3 per cent., and he therefore thought it probable that the reduced duty of 3 per cent. was collected either under a special order from superior authority, or was regulated according to the inland rate of duty on grain when intended to be exported from the Company's territory by the land frontier or into the Settlement of foreign European nations.

1796. The Collector stated his opinion, that if this was the rule under which the sea duty was collected, it should be conformed to in the full sense and spirit of the Regulations, and rice and paddy be allowed a free transit from port to port for internal consumption, and be only liable to a duty of 3 per cent. on being exported out of Malabar.

1797. The next of the staple productions of Malabar which paid a land tax, the Collector stated was cocoanuts, which he proposed should be exempted from the inland duty, and be only liable to an export duty of 3 per cent. on exportation out of Malabar, and be free on transit, and reduction of export duty might be extended to loose coir, or made into rope, to oil, and to kernal of the cocoanut when dried for being made into oil.

1798. The last staple article paying a land tax, the Collector stated was betel nut; upon the consumption of which as a luxury, he considered the levy of a duty at the principal towns to be unobjectionable.

1799. The Collector observed, that upon comparing the list received from us of articles which should be exempt from the payment of duty with the Tariff in Malabar, he found that with the exemption of salt fish and cocoanut) none of them were included in the inland tariff, but that mostly all of the articles were entered in the export sea Tariff, and that they were liable to a duty of 8 per cent. on the Transit by sea from port to port.

1800. The Collector transmitted a Tariff of the articles which paid an inland duty, also a list of the petty articles of merchandise exempted from duty, and stated that the very same reason which had induced us to exempt these petty articles from duty, was applicable when they were conveyed by sea from port to port, for the consumption of the towns on the sea coast.

1801. The Collector stated that the collection of the inland duty of 5 per cent. remained confined to the inland town of Paulghancherry and to the frontier stations bordering on Coorg, Mysore and the Cochin districts, and that no Chokies had yet been established at the sea port towns.

1802. The Collector remarked that the experience of the frauds which had been carried out at the different Chokies, convinced him that the establishment of them at the sea port towns and on the principal high roads, as prescribed by Regulation I. 1812, would not produce a revenue which would be viewed as either important or desirable, when contemplated with reference to the increased opportunities which would thereby be given for carrying on those frauds and to the incessant interruptions which the inland trade would be liable to from the herds.

Custom House Peons, whom it would be necessary to employ to guard the numerous inlets to every town in Malabar.

1803. The Collector proceeded to enumerate the principal towns at which it would be necessary to entertain an establishment, of which the total amount per month was Star Pagodas 700 per annum.

1804. The Collector stated that the greater portion of the goods imported into these towns were intended for export by sea, and as the object was to produce a Revenue on the articles imported into them for internal consumption, it would, in order to produce a Revenue equal to the annual charge of the establishments, be necessary that the value of the articles imported should amount to Star Pagodas 74,000, calculating the rate of duty at 5 per cent. The Collector further observed, that after deducting the value of the exports by sea and of grain which was exempted from inland duty, but which formed the principal article of consumption in the towns; also the value of salt and tobacco, and of the greater part of the cloths consumed by the higher and middle classes of people, which were imported by sea, or from the inland districts through Palghat, when they had already paid the inland duty, the value of the remaining articles consumed in the towns could not be expected to amount to 74,000 Pagodas.

1805. The Collector therefore gave it as his opinion that it would be highly inexpedient to endeavour to gain such a Revenue at the risk of entailing consequences so detrimental to the prosperity of the internal and external trade of the Province.

1806. With reference to the Collector's remarks on the subject of the duty on grain, we observed that it appeared Section 1, Regulation II. 1812 referred to such grain only as might be imported by sea into Madras, and that clause 2nd, Section 11 of the same Regulation imposed a duty of 8 per cent. on the value of all goods and merchandise exported from any of the subordinate ports; and that from an omission to exempt grain from the operation of this section, it came strictly speaking liable to the duty of 8 per cent. on exportation at the subordinate ports,

unless it were exported for Madras, when under Section 4 before mentioned, it paid only 3 per cent. It appeared however that the Board of Trade had, in conformity to the intention of those who framed the Regulation restricted the levy of Export duty at the subordinate ports to 3 per cent. on all grain, whether intended for the market of Madras or elsewhere.

1807. From what the Collector had stated, it also appeared that besides the regular Export duty as authorized by the Regulations, a duty of 3 per cent. was levied on the transit of grain from port to port within the Province of Malabar. This, we were of opinion was contrary to the true interpretation of the Custom Regulations, which we considered to be, that duty should not be levied on grain on its transit from one part of a Province to another either by sea or out of the Province.

1808. We were the more confirmed in this opinion, as Clause 13, Section 18 provided for the levy of an Export duty on rice and paddy conveyed by sea from one port to another within the Province of Canara, and as no provision of this nature was made for Malabar, we could suppose it was ever intended that a duty should be levied on grain on its transit by water from place to place within that Province; such a duty, we conceived, could not be called an Export duty, but a duty on consumption within the Province.

To the Chief Secy., dated
27th, in Cons., 27th March.
From Mr. Secy. Hill, dated
18th, in Cons., 18th May.
To the Chief Secy., 31st, in
Cons., 31st August.
From Mr. Secy. Hill, dated
27th October, in Cons., 2nd
November 1815.

1809. For these reasons we were of opinion that the duty levied in Malabar on transit by sea should be abolished as being contrary to the spirit and letter of the Regulations, and we are happy to state that in consequence of our recommendation this has been done.

1810. We approved of the recommendation of the Collector that cocoanuts, coir, oil and the kernel of the cocoanuts when dried for being made into oil should be free from inland duty, and on transit from port to port within the Province, and be liable only to an Export duty of 3 per cent. on exportation out of Malabar.

1811. We were well pleased to observe that none of the articles (with the exception of salt fish and cocoanut) mentioned in the list transmitted with our letter of the 11th July 1814 were included in the inland Tariff, and concurred in opinion with the Collector that all the articles to be exempted from inland duty as detailed in the list forwarded by him, should likewise be exempted from the payment of duty when conveyed by sea from port to port for the consumption of the towns on the sea coast.

1812. For the reasons assigned by the Collector, we likewise agreed with him as to the inexpediency of establishing Chokies at the different sea port towns, as it appeared that such a measure would not only be attended with considerable expense and productive of a very small Revenue, but would also be materially detrimental to the internal and external trade of the country.

1813. We approved of the Tariff transmitted by the Collector of articles of merchandize liable to inland customs in Malabar.

1814. On the 15th February 1815, the Assistant Collector in charge of Seringapatam informed us in reply to our circular letters of the 11th July and 15th August 1814, that the subject of these letters was not applicable to his Collectorate, there being no duties exacted there except the Customs derivable from the importation of tobacco, betel, gunjah and bang.

1815. On the 19th April 1814 we received a representation from the Collector of Bellary of the distress occasioned by the operation of Section 15, Regulation II. 1813, by which Rowannahs for goods, under 10 Rupees value are to be charged with a stamp duty of 1 anna. This the Collector stated fell particularly heavy upon petty itinerant dealers and ryots, who frequented the weekly bazars, and brought with them for sale coarse cloths, cumblies, coarse handkerchiefs, drugs, garlic, onions, turmeric, &c., &c. The Collector observed that upon goods of the value of one Rupee, the duty together with the price of the stamp amounted to nearly 12 per cent. on goods of the value of $\frac{1}{2}$ a Rupee to above 18 per cent.; and on a $\frac{1}{4}$ of a Rupee to 31 $\frac{1}{2}$ per cent. The pressure of this tax was the Collector stated, so severely felt by those who were least able to pay it, that if some indulgence was not granted in favor of these petty commodities, the resort to weekly markets would be much interrupted. He therefore recommended that Rowannahs for all goods under two Rupees value should be written on Maufee paper.

1816. In reply to this letter we informed the Collector that Section 15, Regulation II. 1813 was considered to apply to the trade of the country, or to where large portions of goods were divided into smaller parcels, and under the circumstances stated by him, we authorised him to issue Maufee Rowannahs to all petty itinerant traders and frequenters of weekly bazars, should such a measure be necessary under the orders recently issued on the subject of the levy of Customs.

1817. On the 23rd January 1815, we forwarded to all Collectors a copy of the foregoing letter from the Collector of Bellary, and of our reply thereto, by which we desired that the issue of Rowannahs under the provision of Section 15, Regulation II. 1813 should henceforward be regulated.

1818. On the 21st February 1815, the Collector of Tinnevely informed us that he had, agreeably to the orders contained in our letter of the 23rd January issued to all his Chokeydars the necessary instructions on the subject of granting Maufee Rowannahs for goods under the value of 2 Rupees.

1819. The Collector remarked, that as the number of Rowannahs which he had of that description was very small, and they were of too large a size for the purpose, being more than double that of a common stamped Rowannah of one Anna value, and as clause 5th, Section 2, Regulation VIII. 1808 provided that Rowannah Chitties which he understood to be Rowannahs for goods of small value, were not to be written on stamped paper, he had considered it unobjectionable to issue the common paper Rowannahs duly authenticated, with full and proper instructions to the Chokeydars, to guard against any abuse of this indulgence, to be granted for goods, under 2 Rupees value, paying duty and passing through the country.

1820. To this letter we replied on the 6th July 1815, and informed the Collector that under the circumstances stated by him, we approved his having substituted common paper Rowannahs or Rowannah Chitties for the Maufee Rowannahs. These Rowannah Chitties were, we observed, not to be confined to goods under the value of 2 Rupees, but should be issued to all the petty itinerant traders and frequenters of weekly bazars, who should be wholly exempted from the operation of Section 15, Regulation II. 1813.

1821. We further observed that a strict observance of clause 11th, Section 17, Regulation I. 1812 would render the issue of even these Rowannahs unnecessary, as the foregoing clause expressly declared that no duty should be demanded on goods exposed for sale in towns

or places within the immediate limits of Chokies, it being to be presumed that such goods had been charged with the duty on transit through the Chokies to the place of sale.

1822. A copy of the foregoing letter was on the 31st July sent to all Collectors, and their attention was particularly called to Clause 11th, Section 17, Regulation I. 1812, a due observance of which would, we apprehended, render the issue of Maufee Rowannahs or Rowannah Chitties wholly unnecessary.

1823. In reply to the Board's Circular letter of the 31st July, the Collector of the southern division of Arcot informed the Board that in no instance had complaints been made to him of the distress occasioned by the operation of Section 15, Regulation II. 1813, and that he had therefore not considered it necessary to issue either Maufee Rowannahs or Rowannah Chitties, as the Sayer servants were directed to act in conformity to Clause 11th, Section 17, Regulation I. 1812.

1824. The Collector also stated that there were 12 places at which Fairs were held in his zillah, and as they were all within the limits of the principal Chokies, Clause 11th, Section 17 of the above Regulation was always attended to, except where cloth was exposed for sale, without a chop in which case it was seized.

1825. Upon a review of the Statements furnished by the whole of the Collectors,* it appeared that the total amount of duty collected in Fusly 1223 on articles recommended to be struck out of the Tariffs was Star Pagodas 6,364-12-32.

1826. This we considered to be a small sacrifice of Revenue when compared with the benefits which might be expected to result from exempting the petty trade of the country from these vexatious exactions to which it had hitherto been subject.

1827. We intimated to the Collectors our expectation to receive from them at a future period a Report of the consequences of this measure, accompanied by such further suggestions as might occur to them towards carrying our intentions into full effect, and should it upon experience be found that the Tariffs still contained any articles, which in their opinion should be exempted from the payment of duty, we desired them to transmit from time to time a Statement of the same, shewing the amount of duty which had been collected upon them.

1828. The Reporter of External Commerce having transmitted to us the Statements with which we had requested to be furnished from his office, we addressed the Government on the 23rd of November last in reply to their letter of the 11th September preceding, transmitting copy of a general letter from the Honorable Court of Directors to the Bengal Government, under date the 29th July 1814, relative to the future collection of duties in the British territories in India on the exportation and importation of certain articles, and desiring that we would submit our opinion as to the probable effect of the arrangements proposed by the Honorable Court on the amount of the Revenue derived from Customs under this Government.

1829. The orders contained in the 3rd, 4th, 5th and 6th paras. of the Honorable Court's letter relative to Exports from the United Kingdom to India, we remarked, did not seem to call for any remark from us, as those orders applied exclusively to the Sea Customs which were under the authority of the Board of Trade.

1830. We stated that in the 8th para. of the Court's letter, it was directed that Indigo, the produce and manufacture of our own territories, should be allowed a drawback on exportation in British built or India built ships trading with the United Kingdom, directly or circuitously under the late acts equal to the whole amount of duty previously paid.

1831. That by Section 7, Regulation II. 1812, the duty on Indigo exported to England was fixed at 5 per cent. on a valuation of Pagodas 204-26-15 per candy. In consequence however of a representation from Messrs. Hunter and Hay, Messrs. Colt, Hart and Weston, and Messrs. Pugh and Breithaupt, European merchants engaged in the manufacture of Indigo for the Europe market, and with a view to encourage the manufacture of this article within the territories subject to this Presidency, the collection of this duty had been for a time suspended, and public notice had been given of this arrangement in an advertisement of the 8th July 1814 published by us under the authority of Government.

1832. We added that it would therefore appear that the intentions of the Honorable Court with respect to Indigo had already been fulfilled, and that no diminution of Revenue would arise from the orders recently received.

1833. We remarked that the Court in the 8th para. of their letter directed that a drawback of the whole duty should be allowed on cotton, hemp and sunn, the produce of any part of India upon exportation to the United Kingdom.

1834. By the Regulations then in force, cotton being free from all duty in transit through the Company's territories, and liable to a duty of 8 per cent. on exportation at Madras and at any of the subordinate ports, a loss of Revenue would consequently be sustained of the whole amount of the export duty on cotton exported to the United Kingdom.

1835. We stated that from Statement No. 1 furnished by the Reporter of External Commerce, it appeared that the quantity of cotton exported to England from the 1st May 1813 to the 30th April 1814 was cwts. 88, 2 qrs., 19 lbs., valued at Arcot Rupees 2,079, and yielding at 8 per cent. a Revenue to Government of Arcot Rupees 166⁸/₂₅ or Star Pagodas 47-23-6.

1836. With respect to hemp and sunn we noticed that it appeared from the Statement before alluded to, that there were no Exports of these articles to England from the 1st May 1813 to the 30th April 1814.

1837. We remarked that the 10th para. of the Court's letter directed that on all other articles of Export including saltpetre, such a drawback should be allowed, as would leave a duty upon the Export in no case exceeding 2½ per cent.

1838. We observed that according to the existing Regulations, goods exported from Madras (with the exception of cotton) were free from duty, but they were liable upon Export at the subordinate ports to a duty of 8 per cent., in part payment of which, it was provided that the inland duty of 5 per cent. should be received. That the orders of the Court would not therefore be productive of any loss of Revenue at the port of Madras, but would cause a loss on Export to England at the subordinate ports of 3 per cent. on all goods which had paid the inland duty, and of 5½ per cent. on goods which had not paid that duty; that a loss to the Land Customs would also be sustained of 2½ per cent. on all goods which had paid the present inland duty of 5 per cent. when exported to the United Kingdom from the subordinate ports.

1839. From Statement No. 1, we noticed it appeared that the value of articles exported to London from the Company's territories from the 1st May 1813 to the 30th April 1814 was as follows:—

	A. Rupees.
From Vizagapatam	74,001
From Ingeram	2,63,515
From Fort St. George	23,40,685
Total	26,78,201

1840. We stated that we possessed no information of what proportion of the above articles might or might not have paid the inland duty of 5 per cent. previously to exportation; and were therefore unable to state with any degree of accuracy, the amount of the loss which might be expected to arise to the Sea and Land Customs respectively. That as however all goods before exportation at the subordinate ports, must have paid an aggregate duty of 8 per cent., and as by the Honorable Court's orders, the duty at present to be levied was not to exceed 2½ per cent., a loss would be occasioned in both departments of 5½ per cent., which calculated upon A. Rupees 3,37,516, the value of the articles exported from the subordinate ports would amount to A. Rupees 18,563¹⁹/₂₅, or Star Pagodas 5,303-36-57.

1841. With respect to the loss to the Land Customs on articles exported from the port of Madras, we gave it as our opinion that, that might also be taken at 5½ per cent., as by the Regulations, goods of a certain description, paid on importation by land into Madras, a duty in addition to the inland duty of 5 per cent., which rendered them liable in the whole to 8 per cent. and in some cases to 10 per cent.

1842. Assuming therefore the foregoing calculation of 5½ per cent. upon A. Rupees 23,40,685, the value of the articles exported from the port of Madras, the loss to Government would amount to A. Rupees 1,28,737 ¹⁹/₂₅, or Star Pagodas 36,782-8-48.

1843. We observed that in para. 13th of the Court's letter, it was directed that the transit duty on cotton must be reduced so as not to exceed 5 per cent. on the value; and that we concluded that this was not intended to apply to the Export duty on cotton carried by land beyond the frontier, the duty on which was 8 per cent.

1844. We added that according to the foregoing estimate, the total loss of Revenue which would be sustained by Government would be as follows:—

	Star Pagodas.	F.	C.
Sea Customs on cotton exported to the United Kingdom	47	23	16
Sea and Land Customs on other articles exported to the United Kingdom from the subordinate ports	5,303	36	57
Land Customs on do. exported from the port of Madras....	36,782	8	48
Total Star Pagodas.	42,133	23	41

1845. In conclusion we begged leave to recommend that a Regulation might be immediately published, defining the amount of duty and the manner in which the drawback was to be regulated and paid; and we were subsequently informed by Mr. Secretary Hill's letter of the 8th December that the Board of Trade had been desired to introduce the legal provisions which we had suggested into the proposed new Custom Regulation.

SALT MONOPOLY.

1846. Under date the 7th of March last we received an answer from Mr. Secretary Hill to the proposal recited in our General Report respecting the quantity and distribution of the Salt for exportation to Bengal in the year 1815, by which we were informed that the Right Honorable the Governor in Council approved of the suggestions we had offered and that a communication to that effect would be made to the Government at Fort William.

1847. Under date the 16th May we received a further communication from Government upon the same subject, transmitting to us a copy of a letter from the Acting Secretary to the Government at Fort William, stating that the Bengal Government agreed to an exportation of four lacs of maunds of Coast Salt to Bengal in the year 1815, but recommended in consequence that the exportation next year might be restricted to two lacs.

To the Chief Secretary to Government, in Cons., 29th October 1815.
From Mr. Bayard, 3rd, in Cons., 16th October 1815.
From Mr. Smith, 2nd, in Cons., 12th October 1815.
From Mr. H. Oaks, 10th, in Cons., 26th October 1815.

1848. With reference to these communications, we had the honor to submit to Government under date the 20th October last copies of Registers of Permits issued for the exportation of Salt to Bengal from the Ganjam, Vizagapatam and Rajahmundry districts.

	Bl. Mds.
Ganjam for September	10,920
Vizagapatam for do.	20,858
Rajahmundry for August	2,400
Do. for September	70,510 1/2
Total Bengal maunds	1,04,688 1/2

which being added to the quantity reported under date the 14th August last (viz. 2,94,000) made the total exportation to the end of September, Bengal maunds 3,98,688 1/2.

1849. In a communication to the Chief Secretary under date the 16th of March, we reported for the information of Government that it appeared by the monthly accounts of the collections to the 31st December 1814, submitted to Government under date the 2nd of March that the Revenue from Salt in Fusly 1224, had at that time fallen more than half lac of Star Pagodas below the sum realized to the same period in the preceding year, and as the Revenue from that source still continued to decrease, we stated our apprehensions that the defalcation at the conclusion of the Fusly would, in all probability prove very considerable.

1850. We expressed our opinion that a portion of the diminution in the Salt Revenue was attributable to the reduced quantity of Salt exported in 1815 to Bengal. It was also we observed stated by the Collector of Masulipatam that the Lombadies or traders in Salt had discovered that it could be procured cheaper at the pans in the Maharatta territory on the west side of India, but we stated our own persuasion that it was likewise to be ascribed in a very considerable

degree to the exorbitant duties collected by the Nizam upon the Salt exported from these territories to his dominions.

1851. We referred to a more full discussion of this subject in our Proceedings, under date the 28th April 1814, from which an extract was furnished to Government, under date the 5th of May of that year, and to the reply to Government, under date the 9th August, which informed us that the matter would be referred for the consideration of the Supreme Government; and stated that as the result of that reference had not yet been communicated to us, we deemed it our duty again to bring the subject to the notice of the Right Honorable the Governor in Council, and to represent the serious injury the Salt Revenue was likely to sustain by a continuation of the exorbitant imposts imposed by His Highness the Nizam, in direct opposition, as we conceived to the true intent of the Commercial Treaty of Hyderabad.

1852. In the reply of Mr. Secretary Hill, under date 29th March last, we were informed that a copy of our representation would be forwarded to the Government at Fort William; conformably to which we received under date the 22nd December, the sentiments of the Supreme Government upon the subject of our reference, from which we learnt that the Honorable the Vice President in Council at Fort William had deemed it proper to communicate with His Excellency the Right Honorable the Governor General on the subject, and had ordered that their concurrent judgment founded on mature deliberation regarding the right construction of that part of the Commercial Treaty of Hyderabad referred to in the communication made by us to Government should be stated for the information of the Right Honorable the Governor in Council.

1853. Previously to entering on the review of the terms of the Treaty on which the construction of it by the Governor General and the Vice President in Council was founded, it was observed that it would be proper to state summarily the provisions which bore upon the question referred for consideration.

1854. The primary object of the Treaty of course, it was remarked, was the improvement of the Commercial intercourse between the two States by the encouragement of a free trade subject to fixed and moderate duties.

1855. In the 5th Article, a general principle, it was remarked, was laid down that all merchandise imported from the Company's territories into those of the Nizam should be liable to a fixed duty of 5 per cent. and nothing more by the terms of the 6th and 7th Articles, the company engaged to levy no higher duties on articles imported from the Nizam's territories. The next Article that bore on the question, and the terms of which had given rise to it was the 10th; it was deemed necessary in the first place to advert particularly to the Persian text of that Article, that of course being the letter of contract understood by the Nizam. The literal translation of which was as follows:—"From the traders of the countries of the two contracting parties, viz., from the merchant of the dominions of the Honorable Company who trade in the country of the Nabob or, the merchants of the dominions of the Nabob who trade in the country of the Honorable Company, a duty explained in the preceding Articles of 5 per cent. shall be once taken; all besides merchants of the above description, that is to say, traders who coming from foreign countries, or being settlers in the city of Hyderabad are in the habit of paying duties to the Custom House of His Highness the Nabob, from them the Officers of Customs will take the usual duties."

1856. It was stated that the stipulation of the 5th Article, if taken by itself, and without explanation must certainly be considered conclusive in favor of the exemption of all Articles, the produce of the Company's dominions by whomsoever imported, but that connecting it with the rest of the Treaty, the attention of the Vice President in Council had been drawn to the spirit of

the 10th Article, in which article; the duties appeared to refer to the traders and not to the trade. It was observed that it expressly designated the merchants of this country trading to that, or the merchants of that country trading to this, and that if the duty had been meant to refer to the good and not to the trader, it would not have been necessary to repeat what had been expressly stipulated in the 5th article.

1857. The terms of the 5th and 10th Articles, it was observed, seemed not to consist with each other, since the 10th Article imposed a limitation which the 5th Article excluded or seemed to exclude; that the object of the 10th Article however (as it was understood at least by the Nizam's Government) appeared to have been to explain that the intent of the 5th Article was to confer the privilege of importing into the Nizam's Territories at a duty of 5 per cent. on British traders alone, and to except from its operation foreign merchants and inhabitants of Hyderabad whom the Nizam had reserved to himself the power of taxing as he pleased.

1858. The interpretation therefore which the Resident at Hyderabad had put upon that clause of the 10th Article of the Treaty which related to the "inhabitants of Hyderabad," namely, that it could refer only to the Nizam's subjects trading from place to place within his Highness' dominions, or importing merchandize from the Company's territories, and that as the Treaty could have no concern with the traders of the former description, who fell entirely under the internal regulations of the Nizam's Government, the clause must be confined to that description of traders in which the importers of Salt from Masulipatam were comprehended appeared both to the Governor General and to the Vice President in Council to be correct. This interpretation of the clause in question by the Resident at Hyderabad, it was remarked, derived additional weight from the circumstance of his having been present at all the discussions which led to the conclusion of the Treaty; and the accuracy of it was supported by the declaration of one of the contracting parties, that such was understood to be the meaning of the stipulation, and on this interpretation it appeared that the Nizam's Government had always acted.

1859. Under these circumstances it was thought that, however exorbitant the duties levied by the Nizam's Government on Salt imported into his dominions from the territory of the Company by his own subjects might be, no remonstrance could with propriety be founded on the subject, as being contrary to the provisions of the Treaty. In order to impose upon the Government of the Nizam the obligation of limiting the duties on goods generally, the produce of the Company's territories by whomsoever imported, it was stated that, it would be necessary that the Treaty should be revised, and that the whole question should be discussed anew, and it was doubted whether the importance of the object to our commercial interests was proportioned to the difficulty which would probably be experienced in obtaining from the Nizam such a sacrifice of Revenue as he would suppose to be involved in a compliance with our wishes in this respect.

1860. That the end and object of the Commercial Treaty with the Nizam, as far as the interests of the British Government were concerned, should have been in a great degree defeated by the limitation of the tax on merchandise imported into the Nizam's dominions, being confined to British Merchants was (it was stated) a subject of regret, but it appeared to the Vice President in Council that the British Government must in equity submit to a disadvantage arising from a want of due circumspection and precision on its part in framing the Treaty.

1861. In this Despatch were also added a few observations on that part of our resolutions which referred to the degree of obligation imposed on the British Government regarding the rate of duties to be levied by it on goods imported from or exported to the Nizam's dominions, a subject on which it was stated that the Vice President in Council considered us to labour under some misapprehension.

1862. We had affirmed that the rate of duty on Imports into the Company's territories was not fixed. But it was thought that we had overlooked the 6th Article, which in the Persian version more explicitly than in the English stated, that with respect to such articles "measures similar to those above written," i. e., the provisions of the 5th Article should be adopted by the Company, or in other words as the Nizam was restricted to 5 per cent., so was the Company. In the 7th Article it was stated in the English text, that the duties payable on Imports should be collected in the mode prescribed by the 5th Article, which evidently implied a duty of 5 per cent. in the spirit of reciprocity which pervaded the whole Treaty; but in the Persian text it was more explicit; for it did not so much say the mode prescribed as that the duty should be taken in conformity with the contents of the 5th Article.

1863. With regard to the Exports it was true, that by the 8th Article the amount of Export duty to be levied by the Company was not fixed, but as there was no reason why the British Government should require the Nizam to fix a lower rate on his Exports than was fixed by the Company on theirs, it was thought that it might be fairly inferred with reference to the equality of terms; in other stipulations that it was understood that the rate of Export from the Company's dominions should be 5 per cent. It was also supposed that, although it was a necessary precaution to bind the Nizam to a fixed rate on all Exports from his country, the British Government did not see the necessity for pledging itself to limit its rates of duty on Exports generally (which would include those to other foreign countries as well as to the Nizam's), while no such stipulation was demanded by the Nizam. It was added that, arguing from the spirit of the Treaty, had the Nizam's Government declared a wish that it should be expressly provided for by an article of the Treaty, that the rate of duty on Exports by the Company should not exceed 5 per cent. There should be no doubt that the point would have been agreed to as far as regarded Exports to the Territory of the Nizam, although the Company's Government would of course have refused to limit the duty on all Exports indiscriminately to that amount.

ASSISTANT COLLECTORS.

To Government, in Cons.,
29th June 1815.

From Mr. H. Oakes, 7th, in
Cons., 16th March 1815.

From Mr. Russell, 18th De-
cember, in Cons., 22d January
1815.

From Mr. Fraser, 10th, in
Cons., 16th January.

From Mr. Chaplin, 13th, in
Cons., 22d May.

From Mr. Ross, 12th, in Cons.,
26th April.

From Mr. Grange, 5th, in
Cons., 9th January.

From Mr. Hyde, 25th January,
in Cons., 6th February.

From Mr. Hepburn, 11th, in
Cons., 20th March.

From Mr. Travers, 5th, in
Cons., 13th March.

From Mr. Cotton, 31st Janu-
ary, in Cons., 8th February.

From Mr. Read, 2nd, in Cons.,
9th February.

1864. On the 29th June last we did ourselves the honor to submit for the information of the Right Honorable the Governor in Council the letters noted in the margin from the Collectors in Rajahmundry, Masulipatam, Nellore, Bellary, Cuddapah, Northern Division of Arcot, Southern Division of Arcot, Tanjore, Trichinopoly, Tinnevely, and Canara, reporting the manner in which their several Head Assistants had been employed during the latter part of the late year 1814, and we took that opportunity of soliciting the attention of the Government to the general merits of these gentlemen, of whom many have been employed for several years in the department under our charge.

1865. We subjoined the following list of the Head Assistants employed in the Revenue Department arranged according to the period of their respective residence in the country.

Head Assistants.	Districts.	Period of arrival in India.
Mr. James Vaughan...	Malabar	29th August 1803.
Mr. F. W. Robertson.	Masulipatam	31st December 1806.
Mr. J. F. Lane...	Chingleput...	11th June 1807.
Mr. C. Roberts...	N. D. of Arcot	9th September 1807.

<i>Head Assistants.</i>	<i>Districts.</i>	<i>Period of arrival in India.</i>
Mr. A. E. McDonell	... Cuddapah ...	... 17th February 1808.
Mr. A. J. Drummond	... Tinnevely...	... 5th April 1808.
Mr. W. Pell.	... Trichinopoly ...	... 3rd August 1808.
Mr. M. D. Cockburn...	... S. D. of Arcot ...	... 22nd August 1808.
Mr. W. Campbell.	... Canara. ...	... 22nd August 1808.
Mr. H. Sewell ...	... Rajahmundry ...	... 15th September 1809.
Mr. T. C. Chase...	... Nellore. ...	... 15th September 1809.
Mr. St. J Thackeray...	... Tanjore ...	... 15th September 1809.
Mr. J. C. Whish ...	... Coimbatore. ...	... 17th September 1809.
Mr. Josiah Nisbet ...	... Bellary ...	... 13th October 1810.
Mr. S. Smith ...	... Salem... ..	... 11th June 1812.
Mr. G. D. Drury ...	... Madura. ...	... 6th September 1813.

1866. The appointment of Mr. Vaughan we observed had taken place too recently to enable us to receive any Report from the Collector in Malabar on the manner in which that gentleman had been employed; but we were confident that our expectations of public benefit from his nomination to his present office would not prove to be without foundation. It would, we remarked be in the recollection of the Government that Mr. Vaughan received the honorary reward for his knowledge of the provincial dialect of Malabar.

1867. Mr. Robertson had been employed in the Revenue Department ever since his arrival in India in the year 1806, and had on many occasions received the approbation of his superiors; he had more than once officiated several months as Collector in Guntoor, and on one occasion his zeal for the discovery of abuses there led him into measures which were not entirely approved by the late Government; but since his nomination to his present appointment, we had every reason to be satisfied with his services, and we remarked that the Collector in Masulipatam made very favorable mention of the assistance which he afforded to him in conducting the business of the Cutcherry.

1868. Mr. Lane also had been several years employed in the Revenue Department. While Head Assistant in Bellary, his laudable attention to business was a subject of frequent notice by Mr. Chaplin, and the duty of superintending the details of the Department of Customs was discharged by him with advantage to the Revenue. Since his nomination to the Chingleput District we stated that we had occasion to remark the satisfactory manner in which he had conducted the duties committed to him by the Collector, and we were of opinion that he merited the approbation of the Government. Mr. Lane we observed was fully competent to the transaction of business in the Hindustani language.

1869. Mr. Roberts was formerly 2nd Assistant in the Northern Division of Arcot. When Mr. Ross, the former Head Assistant was appointed Collector in Cuddapah, he succeeded that gentleman and had held his present situation as Head Assistant upwards of five years. During the occasional absence of Mr. Grome, he had officiated as Collector, and as often as the duties of that office had temporarily devolved on him, had executed them entirely to our satisfaction; we observed that besides the management of the Customs and Post Office Departments, the Collector had entrusted Mr. Roberts with the superintendence of the great festivals at Tripetty, and with the exclusive management of five considerable talooks of the district.

1870. Mr. McDonell had held the appointment of Head Assistant Collector in Cuddapah upwards of six years, during which period his conduct had called forth the repeated approbation of the Collector, who had committed several talooks to his charge, and had given him the immediate superintendence of the Revenue from Customs. But the merits of Mr. McDonell we

observed were more particularly known to us from his having officiated several months as Collector in Chingleput, the duties of which office he discharged with great ability and zeal. Mr. McDonell had also officiated as Collector in Cuddapah during the temporary absence of Mr. Ross, and we added that he possesses a superior knowledge of the Hindustani language.

1871. Mr. Drummond was appointed to the Revenue Department formerly in Coimbatore, and lately in Tinnevely, which is his present station; the letter from the Collector in that district, we remarked would shew the manner in which he had recently been employed; we observed that it was on the whole sufficiently satisfactory.

1872. Of the merits of Mr. Bell we had lately had occasion to make very favorable mention, in recommending that he should be allowed to act as Collector in Coimbatore, in which situation he continued to merit our entire approbation. The honorary reward, we observed had been conferred on this gentleman for his eminent proficiency in Persian.

1873. Mr. Cockburn had been Head Assistant in the Southern Division of Arcot nearly six years past. He was instrumental in detecting and exposing the extensive and fraudulent combination formed among certain of the native servants in that district, who had been since dismissed. Both the late and present Collector had mentioned this gentleman's services in favorable terms, and each had entrusted him with the charge of several talooks, and the immediate superintendence of the Revenue from the Salt Monopoly. Mr. Cockburn, we remarked possesses a knowledge of Hindustani sufficient for the transaction of official business.

1874. Mr. William Campbell had been Head Assistant in Canara for six years past, and had been placed by the Collector in charge of the Northern talooks of that extensive district, which were formerly in charge of one of the Subordinate Collectors, his services were acknowledged by Mr. Read, and we had seen reason to approve the manner in which he had executed the duties entrusted to him by that gentleman. Mr. Campbell, we observed possesses a good knowledge of the Hindustani language.

1875. Mr. Sewell had been Head Assistant Collector in the Rajahmundry district nearly six years, and during the period of Mr. Murray's appointment as Collector, was particularly recommended to our notice by that gentleman; he had more than once officiated as Collector during the absence of his principal, and we had observed with pleasure the propriety and regularity with which he had on those occasions conducted his official duties.

1876. Mr. Chase had been nearly three years Head Assistant in Nellore, and during this period had afforded many proofs of zeal and assiduity in office; he was lately a short time in charge of the district, and conducted the duties of the office to our satisfaction. Mr. Chase, we observed is competent to the transaction of official business in Telugu, which is the prevalent dialect in Nellore.

1877. Mr. Thackeray had been employed in different situations in the Revenue Department ever since his arrival in India, and as Head Assistant both in Trichinopoly and Tanjore had displayed great intelligence, zeal and ability. The merits of this gentleman had more than once claimed our public approbation, and we were happy to avail ourselves of the opportunity offered by the very handsome testimony of Mr. Hepburn in his favor, to bring the services of this gentleman to the notice of the Right Honorable the Governor in Council. Mr. Thackeray, we remarked had obtained the honorary reward for his superior knowledge of the Telugu language.

1878. Mr. Whish, whose proficiency in Hindustani was marked by the same reward, had been nearly three years Head Assistant in Coimbatore; during this period his conduct had been entirely satisfactory to his superiors.

1879. The letter from Mr. Chaplin made very favorable mention of his Head Assistant Mr. et, who is fully competent to the transaction of official business in Hindustani. This gentleman had held his present appointment little more than twelve months, but had been longer employed in the district, having been originally nominated second Assistant to the Collector some years ago. In consequence of the testimony borne by his superior in favor of Mr. Nisbet, we suggested to Mr. Chaplin the propriety of placing him like other Head Assistant Collectors in the immediate charge of one or more talooks, as we were of opinion that every opportunity ought to be afforded to the junior servants of the Establishment to qualify themselves for those employments which must eventually devolve on them.

1880. Mr. Smith and Mr. Drury we observed had been too recently appointed to their respective situations in the Revenue Department to enable us to receive from the Collectors any report on the manner in which they had been employed.

1881. In bringing to the notice of the Right Honorable the Governor in Council the merits of the junior Civil Servants employed in the Revenue Department, we were induced to solicit the attention of the Government to the situation of those who had been upwards of six years in the country. Their services we observed had been of material benefit to the public, while their allowances did not appear to us to be regulated in the same degree as the allowances of the subordinate officers in other branches of the public service upon the principle of that wise and liberal policy, which professes to proportion the allowance of each office to the extent of duty and responsibility attached to it.

1882. By the resolution of Government conveyed in a letter to the Accountant General and Civil Auditor under date the 17th June 1805, all Assistants who may have been six years and upwards in the service of the Government are entitled to an allowance of 100 Pagodas per mensem.

1883. We submitted that at the period when the abovementioned arrangement took effect, the prospect of early promotion was much greater than at present; the attention of the Government had accordingly of late years been directed to the improvement of the subordinate situations in the service, and instead of entering on public duties as formerly with the very inadequate allowance of 50 Pagodas, few of the junior servants leave the College on a less salary than 100 Pagodas per mensem.

1884. We by no means proposed an indiscriminate increase allowance to the Assistants in the Revenue Department; we stated that we would proceed on the principle already established, that after six years of service, the allowances of Assistants should in some degree be ameliorated. We submitted that the present duties of Head Assistants were in several situations scarcely different from those which were sometime discharged by Sub-Collectors; and we submitted that it was scarcely reasonable to expect, nor could it we thought have been contemplated, that such duties should continue for a long series of years to be discharged on salaries not exceeding those which are enjoyed by young men on their first entrance on the public service.

1885. Under these circumstances we were induced to submit to the consideration of the Right Honorable the Governor in Council the propriety of modifying the resolution passed in the year 1805, in so far as that Head Assistants in the Revenue Department who had been actually resident in India six years or upwards might be entitled to receive a salary of one hundred and fifty Pagodas per mensem, exclusive of tent allowance and extra commission.

1886. When it was considered how highly beneficial this increase of allowance must prove to the interests of those concerned, how desirable it was to establish some gradation in the Revenue Department between the allowances of a young man just entering the service and those of a Collector; how small the number of those who would obtain the proposed increase, and in

consequence how considerable would be the additional expense to the Government; we felt persuaded that it could not fail to receive the favorable consideration of the Right Honorable the Governor in Council.

1887. In conclusion, we begged leave to remark that the arrangement which we had ventured to propose went no further than to place Head Assistant Collectors who had completed 6 years residence in the country on a footing of equality with Registers, many of whom are much the juniors of the Revenue Assistants, but all of whom receive 150 Pagodas per mensem, and fees in addition, which on an average would be found, we believed to be fully equal to the tent allowance and extra commission allowed to Assistant Collectors. We added that the tent allowance being an actual reimbursement of expense incurred in the discharge of extra duty could not be considered as forming part of the emoluments of office.

1888. To this communication we were informed in reply that the Right Honorable the Governor in Council had received with much satisfaction our very favorable testimony to the merits and good conduct of the several Head Assistants to Collectors, and concurred in our opinion that such of them as had resided six years in India were inadequately remunerated for the services which they were competent to render, and that the Revenue Department was liable to suffer injury on that account. The Governor in Council, however, we were informed had felt it incumbent on him to be careful that the amelioration of one line of employment should not prove injurious to another and, under the impression that Zillah Registers of six years' standing might otherwise be induced to quit the Judicial Department, proposed to modify our recommendation in favour of the Assistant Collectors, by requiring that they should not only have resided six years in India, but should have been employed three years in the Revenue Department to be entitled to the increased salary of one hundred and fifty Pagodas per mensem; a recommendation to the foregoing effect it was observed would be pressed upon the notice of the Honorable the Court of Directors by the earliest opportunity, as materially concerning the able and successful administration of the Revenue affairs of this Presidency.

1889. It is with much regret we have to add that, since the receipt of these orders, the commands of the Honorable Court of Directors for the abolition of the commission on extra Revenue have reached us and have been carried into effect.

NATIVE REVENUE SERVANTS.

1890. It has of late too frequently been our unpleasant duty to bring to the notice of the Right Honorable the Governor in Council numerous instances of extensive embezzlements, repeated malversations and fraudulent combinations on the part of the native servants employed in the administration of the various branches of the Revenue entrusted to our management; and it is with deep regret we confess that there are not many districts under the Presidency of Fort Saint George, which have not within these few years past afforded the most lamentable proofs of the prevalence of abuses in this department of our native agency.

1891. The late bold and extensive embezzlements in the provinces of Coimbatore and Malabar, the considerable frauds on the cash chests at Malabar, Masulipatam and Guntur, the general and organized system of corruption in the Southern Division of Arcot, the abuses at Nellore and Guntur in the Salt Department, and at Coimbatore and Cuddapah in the Customs, and the corrupt practices of two successive head native servants in the Jaghire, not to enumerate the many inferior abuses which are daily brought to our notice, too amply prove that extensive abuses are practised by the native servants in every branch of the Revenue Department, and that the arrangements at present in force are totally inefficient for the prevention and punishment of

these grave offences no less prejudicial in their consequences to the Revenues of the State, than productive of the most serious injury to the morals of the people.

Copy—Circular to the Collectors, dated 22nd, in Cons., 22nd October 1813.
 From Mr. T. Fraser, 11th, in Cons., 19th November 1813.
 From Mr. Daniel, 20th, in Cons., 26th November 1813.
 From Mr. McDonnell, 26th, in Cons., 30th Nov. "
 From Mr. T. A. Oakes, 20th, in Cons., 30th Nov. "
 From Mr. Chaplin, 19th, in Cons., "
 From Mr. Wallace, 25th Nov., in Cons., 3rd Dec. "
 From Mr. Hargrave, 27th Nov., in Cons., 7th "
 From Mr. Reed, 26th Nov., in Cons., 7th "
 From Mr. Smith, 27th Nov., in Cons., 10th "
 From Mr. Russell, 30th Nov., in Cons., 10th "
 From Mr. H. Oakes, 25th Nov., in Cons., 10th "
 From Mr. Ellis, 16th, in Cons., 14th December "
 From Mr. Hepburn, 8th, in Cons., 17th do "
 From Mr. Greene, 14th, in Cons., 17th do "
 From Mr. Eaton, 9th, in Cons., 17th do "
 From Mr. Warden, 13th, in Cons., 21st do "
 From Mr. Travers, 18th December, in Cons., 3rd January 1814.
 From Mr. Spottiswood, 16th Dec. 1814, in Cons., 3rd Jan. 1814.
 From Mr. Hyde, 9th, in Cons., 24th January "
 From Mr. Ross, 2nd, in Cons., 14th February "
 From Mr. W. Garraw, 20th, in Cons., 28th February "
 To Government, in Cons., 11th December 1815.

1892. An inquiry into the chief causes of the prevalence of these abuses, and into the means best calculated to counteract them has for sometime past occupied a considerable portion of our time and the result of our deliberations on this important subject, as well as the opinions of our subordinate officers thereon, as contained in the correspondence noted in the margin was submitted by us for the serious consideration of the Government under date the 11th instant.

1893. We explained that, with a view to the more adequate punishment of the offences in question, the outline of a new Regulation had been sometime ago prepared by us, and circulated to the several Collectors for their report on the proposed enactments which it contained, and this draft of which a copy was submitted with our address for the information of the Government, modified in conformity with the alterations and improvements which the local experience of these officers enable them to suggest had lately been forwarded by us for the consideration of the Right Honorable the Governor in Council through the prescribed channel of the Court of Sadr Adawlat under the title of "A Regulation for empowering Collectors in certain cases to institute a regular inquiry into the conduct of the Native Revenue Servants and Curmums who are, or have been employed in the district under their charge, or into the conduct of the relations, servants, agents or dependents of such persons, with a view to the prompt recovery of all public money embezzled, and all money or other valuable consideration, all bribes, Nuzzarana or other extra collections not authorized by the Regulations unduly accepted, taken or exacted by such persons for fraudulent or corrupt purposes in any way injurious to the settlement, collection or appropriation of the public Revenue; for rescinding Regulation XXXIII. 1802, and providing for the more adequate punishment of embezzlement or misappropriation of the public money; the withholding, concealing, or injuriously destroying public papers, accounts or records, the forgery or fraudulent alteration of Revenue papers, accounts or records, and bribery, exaction or fraud, injurious to the settlement, collection or appropriation of the public Revenue on the part of Native Revenue Officers and Curmums, their relations, servants, agents, dependents or others, and for preventing Native Revenue Officers from being concerned in trade."

1894. We stated that the immediate object of our address was to explain the principles by which we had been guided in proposing the different enactments contained in the proposed draft, but before we proceeded to the consideration of this subject, we begged leave to solicit the particular attention of the Right Honorable the Governor in Council to a few preliminary observations respecting the prevention of those crimes which the proposed Regulation was intended to punish.

1895. It would not, we presumed, be disputed that the adoption of new arrangements for the prevention of offences so seriously injurious to the community as those above-mentioned was infinitely preferable to the promulgation of additional enactments for the punishment of the offences.

and although it was much more difficult to devise the former than to suggest the latter, we thought that we should ill perform the duty which we owed to the Government did we refrain on this occasion from recording our opinion that, however severe the penalties enacted for the punishment of these offences might be, they must in the end prove totally ineffectual, unless some measures were at the same time taken to apply a remedy to the root of the evil, by diminishing the inducements which at present so powerfully operate to the commission of these crimes.

1896. We were far from believing that the artful intrigues, the corrupt compacts, the daring embezzlements, the hardy frauds and the shameless perjuries of the Native Revenue officers which had of late so much disgraced this department of our native agency, could be traced to any depravity inseparable from the character of the Hindus. We thought they are to be attributed to very different causes; chiefly to the want of almost any inducement to resist the temptations to which they were exposed; to their defective education and consequent laxity of morals, and also in a great degree to their uncertainty of promotion, or indeed of retaining for any length of time the situations which they hold; we were still farther from thinking that these abuses had increased under the British Government; on the contrary we were inclined to believe that the conduct of our European Officers had not been without its influence on the character of our native agency, and that while their example had ameliorated the principles of our Native Revenue servants, their vigilance had counteracted many of those corrupt practices, which the unprincipled conduct of the Mahomedan rulers of the Peninsula, and the indolence or corruption of their subordinate agents encouraged rather than checked; at the same time it must, we observed, be admitted that although the evil had not increased, it had scarcely been sensibly diminished under our rule, and was still of sufficient magnitude to call loudly for reform.

1897. Notwithstanding all the checks which ingenuity can devise, such we remarked is the limited number of our European Officers, that much must still be left to the discretion of our native servants; in the settlement, in the collection, and in the disbursement of the public Revenue; so long as the Land Revenue continued to be collected under annual or periodical engagements; and when it was considered that in general their allowances amount to little more than what is necessary for the bare subsistence of themselves and their families, while they are constantly exposed to the strongest allurements to frauds; malversation being always easy, and detection difficult, and even when made, seldom extending to one-half of the abuse," it would perhaps we

observed be surprising if any set of men placed in such circumstances were found to act otherwise than they do; much less surprising we conceived was such conduct on the part of men whose defective education and laxity of morals unhappily present but too weak a barrier to the many temptations by which they are surrounded.

"When the education which a young native receives who is intended to push himself forward in the world comes to be considered," said Mr. Ross, "it can hardly be wondered at that he should turn out ill. He is at an early age taught to read and write in one, two or three languages, and to keep accounts; this is accomplished by the time he is thirteen or fourteen years old, after which he is considered as a burden on his family, and his turned out to advance himself in the best way he can. His grand object is to get a patron and a situation, and when he has accomplished the latter, he only tries how to make the best of it, and from the want of proper principles he is not delicate in his choice of the means of doing so, subservience to those in immediate authority over him, and sometimes the meanest, sometimes the boldest intrigues in the prosecution of which he does not hesitate to commit falsehood, perjury, bribery, and other crimes of the same description are amongst the means which he resorts to for that purpose."

1898. We stated that we would willingly soften the harsh and degrading picture here drawn by Mr. Ross, but the representation could not, we feared, be altered without injury to truth. Mr. Ross proceeded as follows.

"The Government may, I think, with great advantage take upon itself the education of its native servants, and in doing so will attach to itself by the strongest ties of gratitude a description of persons looked up to as the first in the country, who will over possess the greatest influence over the general mind of the inhabitants, and who can serve it with fidelity and benefit, but who must at present be considered as serving it solely because no other service is to be had. A plan which will provide for the proper education and moral instruction of young men, particularly, though by no means exclusively Brahmans, from the age of 12 or 13 to that of 18 or 20 is a great desideratum. I feel perfectly convinced that such an institution in each district, which may in the course of every year turn out about 50 or 60 young men educated under the care of Government, by persons appointed by it, whose respectability and morals are known and can be relied on, who can instruct them in those branches of knowledge required for the public service, particularly the Regulations of the Government, and the principles on which these are enacted, would do more good to the native character in general, and go further towards securing a faithful set of public servants than any code of laws or penal Regulations on the face of the earth."

1899. The suggestions of an officer possessing the practical experience and ability of Mr. Ross appeared to us at all times deserving of attention, and especially so when submitted, as tending to so beneficial an end as the improvement of the principles of our native Revenue servants, and through them of the morals of the people generally. It could not, we remarked, be denied that many of the abuses which it was our object to remedy might be traced to the vague and unsettled principles of our native Revenue Officers respecting honesty and truth, in which all Hindoos are more or less notoriously defective; and we knew not that a great and enlightened Government could confer a greater blessing on its subjects, or could be employed in a more excellent and useful duty than in devising a remedy for so great a public evil. The attention which Mr. Ross had given to this subject was therefore in our opinion highly creditable to him, and although we were not aware that any plan could be devised for improving the principles of our native servants which could not necessarily involve in it the education of at least the principal among them, we apprehended that an arrangement of so extensive a nature, even if practicable, could not be successfully carried into execution without considerable difficulty and expense. These however, we conceived, should not perhaps be contemplated as objections to a measure confessedly of primary importance both to the Government and to the community at large. With such an object in view, any practicable plan which held out a reasonable prospect of its realization seemed to us deserving at least of a trial, and we added that we should be sorry to deny to so zealous an officer as Mr. Ross an opportunity of submitting his suggestions to this test. If the Government therefore concurred with us in considering his observations on this subject worthy of attention, a reference to that department which is more immediately connected with the education of the natives, while it might call forth further information on this subject would, we thought, at all events ascertain the means best calculated for carrying into effect any measure of this kind.

1900. But however desirable improvement in the education and morals of our native revenue servants must appear in every point of view, it was not to their defects in this respect that we ascribed their proneness to abuse, so much as to the amount of their allowances being so restricted as almost to debar them from accumulating any property by means of lawful gains.

1901. Our principal native revenue officers necessarily entrusted on some occasions with the settlement, collection or disbursement of some lacs of Pagodas, enjoy salaries scarcely in any case exceeding 100 Pagodas per mensem, and in general falling greatly below the half of that sum, by an upright discharge of their duty, during a long period of service; they can seldom on such allowances expect to earn more than is sufficient for the expenses to which they are exposed in supporting their rank in society, in travelling, and in living at a distance from their families, and can scarcely ever hope to secure an independence or a provision for old age, while the

inferior description of servants, on salaries varying from 10 even to less than 1 Pagoda per mensem obtain a mere subsistence. It could not, we thought be expected that men thus situated could resist temptation, when by a single well planned fraud, they had it in their power to obtain one day the income of one or more years.

1902. By the records of our office it appeared that a common Custom House Officer at a petty shokey in Coimbatore had the hardihood to carry to the account of Government only nineteen pagodas out of four hundred and twenty which he had levied as Customs; and that another in Juddapah more than once defrauded the Government to the extent of nearly three hundred pagodas per diem. If such abuses had been committed by inferior servants of this description, some estimate, we observed, might be formed of the probable extent of the depredations by those in situations of much greater trust and responsibility, and our records unfortunately left no room to doubt that the malversations of natives high in office had been proportionally bold and extensive. Debarred from any lawful means of acquiring an honest independence, but possessing ample opportunities of enriching themselves illegally, the native Revenue servants, we remarked, found nothing disgraceful in the pursuit of illicit gains except want of adroitness or success; they considered this part of their conduct in some degree justified by necessity, and frauds, embezzlements and bribes were looked upon as the established perquisites of office; accordingly said Colonel Munro, one of the ablest and most experienced Collectors that ever officiated under our Board, "of a hundred principal division and district servants who have acted under me during the last seven years, there have not been more than five or six against whom peculation to a greater or smaller extent has not been proved."

1903. We entirely concurred in opinion with this able officer, that the only efficient remedy for those very prevalent abuses on the part of our native Revenue servants was, that which was applied with so much wisdom and success, to prevent abuses among the European servants of the East India Company, and which certainly was the foundation of that distinguished character, which we hoped we might be permitted to state that the Civil Service had since acquired, namely, to interest them in the upright discharge of their duty by placing them above the temptation to betray their trust. Strongly impressed with the necessity of exciting their native Revenue Officers to a faithful discharge of their duty by the hope of reward rather than by the fear of punishment, we took the opportunity of forwarding the draft of the proposed Regulation for the report of the Subordinate Revenue Authorities, to request their opinion as to the best and most feasible means of effecting this desirable object, and we proceeded to the consideration of the different plans suggested for this purpose.

1904. Most of our subordinate officers, we remarked, concurred in stating that, except peculations in the Salt and Sayer Departments, which from their peculiar nature, it is extremely difficult to subject to strict control; scarcely any extensive abuses can long exist without the connivance of the principal native servants. If the fidelity of these men therefore could be secured, the greatest possible check we observed would be imposed on malpractices, and an increased scale of allowances combined with honorary distinctions and the grant of shotriums appeared to us to be the only effectual means of attaining this object.

1905. We stated that the allowances of the principal native servants are fixed at different rates in almost every different district. We proposed to render the whole uniform by establishing one rate of allowances in the settled, and another in the unsettled district; and we trusted that after what had been stated, the Right Honorable the Governor in Council would not object to our modifying the salaries of at least this description of servants on a scale rather more liberal than that which at present obtains. We accordingly enclosed for the consideration of the Government a statement of the rates at which we recommended that these allowances should be fixed, and in the event of its meeting with approbation, we stated that we should direct the Collectors to modify their establishments accordingly.

1906. We proposed gradually to increase the allowance attached to each of the principal situations in the Revenue Department according to the length of the incumbent's service, and to limit the highest rate of allowance, after a defined period of service to 200 Pagodas per mensem. The letter from the Collector in Cuddapah forwarded with our address, we observed, would shew that this sum fell greatly below what some of our most experienced subordinate officers had deemed a just remuneration for those difficult and responsible situations in which head native servant is occasionally placed. We were of opinion, however, that this allowance would be found sufficient, if the Government at the same time would consent to hold out honorary distinctions and the grant of a shotrium as the reward of long distinguished and faithful services. Placed by the proposed increased allowances above the necessity of resorting to illicit practices for present gain, nothing we thought could more stimulate a native to the upright discharge of his duty than the prospect of the further rewards to which we alluded, for an honorary distinction publicly conferred, and the grant of an hereditary shotrium are the highest objects of his ambition; and if these are placed within his reach, there is no exertion or sacrifice which he will not make to obtain them.

1907. In proposing that honorary distinctions and shotriums should be granted to the principal native revenue servants, it was by no means our intention that these should be conferred upon all who, during a certain period of service might have passed through the usual routine of office long, meritorious, faithful and distinguished services only, we conceived, should be allowed to form the ground of a claim to such rewards, which we proposed to restrict to Hoozoor Sheristadars or head native servants in the Collector's Catcherry, cashkeepers or treasurers, amildars or managers of the Salt or Sayer Departments, and in cases of extraordinary merit during a long period of service tahsildars.

1908. The grand titles or other honorary distinctions was certainly, we remarked, a cheap mode of purchasing the fidelity of our native revenue servants, and however lightly such rewards might at first be considered, we believed them to be held in the highest estimation by all classes of our subjects in India; so honorable a mark of the favor of the Circar, we observed, would not only raise both the individual and all his family in the estimation of the public, but would stamp him as a man of approved probity, and would make it his interest and his pride to support this character; a feeling which could not be too much encouraged, and which want of encouragement alone had perhaps hitherto rendered so rare among this class of people.

1909. To honorary distinctions we proposed to annex the more solid reward of a shotrium more or less extensive in proportion to the service performed. We deemed it almost superfluous to explain that by the grant of a shotrium, we meant the grant of one or more villages on favorable tenure, the public assessment thereon being reduced in favor of the claimant in proportion to the extent of the reward intended to be conferred on him.

1910. In our address to Government under date the 26th November 1807, we took occasion to point out that the grant of a shotrium was, in fact a grant of revenue, and we argued against such grants in perpetuity, as leading to perpetual alienations of revenue which were soon forgotten, while the annual expense of pensions paid in money from the Treasury, by being regularly entered in account, brought the amount of these charges annually under review, and in some degree contributed to prevent their too rapid increase; we accordingly recommended increased pay and pensions in preference to shotriums, and at all events we submitted that grants of shotriums should be restricted to a certain number of lives, it "being against the practice of European Government to reward the services of their Civil or Military Officers by pensions which should descend from generation to generation."

1911. Without deviating from the principle here laid down, we were inclined to believe, on a reconsideration of our address here alluded to, that an arrangement might be adopted which

would entirely do away our objection to the grant of a shotrium in perpetuity; namely, the raising the assessment thereon from the favorable rent on which it was originally granted to the full Circar Jamma after the lapse of a certain number of lives. There was no doubt, we remarked, that with the natives a pension scarcely possesses any of those motives to good conduct which are to be found in an hereditary grant of land, and if after the lapse of two or three lives, the shotrium were made liable to the payment of the full Circar * rent, the alienation of Revenue would cease, and the original grant would involve no alienation in perpetuity, but a mere grant of Revenue for a limited period. To this might be added the great advantage of the capital realized from the land being employed in its improvements; for as the grant would be hereditary, this effect we thought might be expected to be produced.

Note.—We meant the full Circar rent assessable at the time of the original grant, not any increased rent which might be assessed on the improved value of the land.

1912. Should the Government approve of the arrangements which we suggested for placing the situation of the principal native servants in the Revenue Department on an improved footing, we anticipated no difficulty in carrying them into execution.

1913. With respect to such of the principal native servants as might be allowed to retire from the service without obtaining shotriums or honorary distinctions, as well as with respect to the inferior description of servants generally, we were of opinion that their fidelity would be sufficiently secured by some provision against age or infirmity; for this purpose we suggested to the Collectors the creation of a Pension Fund by stoppages from their salaries on a plan similar to the Native Fund.

1914. From the replies of these officers however we apprehended that any additional stoppages from the allowances of the native servants as a general measure would be very unpopular, or did we think that their salaries, so long as they were regulated on the present restricted scale could easily admit of such deductions; we thought however that it might not be improper to make a reference upon this point, to the Native Fund Committee, in order to ascertain whether that fund would not admit of extension, and whether it might not be possible to grant pensions from it to superannuated servants; we conceived that if none were admitted to the benefit of this extension except such as voluntarily increased their subscriptions in a certain ratio; the arrangement would be open to less objection on the part of the native servants, while it might be incorporated with the present fund without injury to its more immediate interest. The letter from the Collector in Canara submitted with our address contained a few hints on this subject, and Mr. Read even stated that if some such arrangement as we had suggested were adopted, his servants would willingly increase their subscriptions to the extent of twice or even three times their present amount.

1915. In regard to abuses in the Salt and Sayer Departments we apprehended that they were nearly universal, and although small in detail, in total amount they were very considerable; so very low we observed is the pay of most of the servants employed in the collection of these branches of the Revenue, and so considerable their unlawful gains, that we had understood it to be a fact that many of them secretly entertain deputies to perform their duties, to whom they pay higher allowances than they themselves enjoy; while their great number and their distance from control render the utmost vigilance on the part of our European officers necessary, in order to ensure even moderate efficiency in these departments. The Collector in Madura has suggested that a commission should be allowed to the Salt and Sayer servants on all Revenue which they might collect above the average collections at each Chokey or Salt Pan for a certain time past; and if the Right Honorable the Governor in Council should be pleased to authorize the measure, we stated that we were inclined to recommend that the experiment should be tried, and in this event would obtain the opinion of the Collectors as to the rate of commission which ought to be granted.

1916. It remained to add a few words on the subject of removing that feeling which was understood to prevail among our native revenue servants respecting the uncertainty of their situations. It could not, we thought be disputed that the greater the permanency attached to their offices, the greater would be their inducement to an upright discharge of their duty; and so far as to lay within our power nothing we remarked should be wanting to afford them even security and assurance in this respect; we trusted that our endeavours for this purpose would receive that zealous support from our subordinate officers which we were happy to acknowledge we had experienced from them on so many other occasions.

1917. The evils arising from a contrary system appeared to have led to the promulgation of Regulation I. 1809, the preamble to which declared that "a faithful, diligent and able discharge of the important duties assigned to the native officers" was best ensured by securing them "in the possession of their respective offices whilst they discharge the duty assigned them with diligence, ability and integrity"; and although the *letter* of this law had been modified by Regulation V. 1811, our circular instructions to the Collectors noted in the margin would, we remarked prove how anxious we had been to maintain the principle of its enactments which we understood to have been rather confirmed than abrogated by the rules which had been since promulgated.

Circular dated 30th, in Cons., 30th May 1814.

1918. In addition to the other arrangements which we suggested for preventing the abuses so prevalent among our native revenue servants, we begged leave to submit to the consideration of the Government the expediency of holding out to them the prospect of promotion, as the certain reward of faithful services. We accordingly recommended that in filling up such vacancies as might occur in the superior situations of the Native Revenue Establishments, Collectors should be restricted in their selection to such persons as might be already actually employed in the Revenue Department, either in their own district, or in any other under this Presidency. By restricting Collectors to individuals already employed in the Revenue Department, we proposed to ensure to the most useful, most able and most faithful of our native servants, the certainty of promotion, and to secure the services of experienced men to the exclusion of strangers unacquainted with Revenue details; while the field for selection would be so extensive that Collectors could never be at a loss for useful and experienced servants. This arrangement, we observed, would also tend to establish a gradation in rank, and a gradual promotion among the native revenue servants which we thought must in time be productive of great advantage.

1919. Having thus submitted to the Right Honorable the Governor in Council such remarks as the beforementioned correspondence with the Collectors had suggested to us respecting the best means for preventing those serious crimes against which it was our object to guard the public. We begged leave, in concluding this point of our address to recommend this branch of the subject to the particular and serious consideration of the Government; and however defective or inconclusive the foregoing observations might be deemed, we trusted that the superior wisdom of the Council Board would be able to frame from them some effectual remedy that would strike at the root of those evils which so loudly called for reform. On receiving the orders of Government on the different suggestions which we submitted, we stated that we should be prepared to frame a Regulation, in communication with the Collectors for the purpose of carrying into effect such of our suggestions as might be approved; we next proceeded to the consideration of the proposed enactments for the punishment of such as might be guilty of the crimes to which we alluded.

1920. Regulation XXXIII. 1802, we observed contained the only existing enactment respecting the punishment of native revenue officers; if the mere recovery of money embezzled by

or of papers committed to their charge could indeed be called a punishment for such offences. The provisions of this Regulation went no further, and a native Revenue Officer, we remarked, might at present withhold the most valuable document or commit the most extensive embezzlements in safety under the certain knowledge that if detected, he might save himself from all punishment except dismissal* from office by the mere restitution of what he might have taken. The destruction or alteration of public records or accounts, the fabrication of false documents of this kind, and the more serious offences of bribery, exaction or fraud injurious to the Revenue were, we observed, not at all punishable under this Regulation;† and it had been found inefficient, obscure and equivocal in so many of the provisions which it did contain, that we considered it preferable to rescind the whole, and to substitute in lieu of it a new Regulation, including a few of its most useful sections than to attempt to modify, amend and explain those numerous parts which required alteration. This arrangement we remarked tended to simplify the Regulations already sufficiently intricate, by rendering reference more easy, and collecting under a single head the whole of the rules respecting a particular subject.

1921. In submitting a new Regulation in lieu of that proposed to be rescinded, we endeavoured first to render the investigation of complaints by Collectors regular and systematic; in the second place we attempted to check *in limine* the chief evils complained of by the administrations of a solemn oath to the most responsible public servants; in the third place we enacted the most useful provisions of Regulation XXXIII. 1802, with many modifications and amendments, so as to provide for the prompt recovery, not only of public money and public papers, but of bribes, Nuzarana or other extra collections not authorised by the Regulations, and we extended these provisions not to public servants only as heretofore, but to their relations, servants, agents and dependents. In the fourth place, besides the recovery of money, papers, bribes, Nuzarana, &c. as abovementioned, we provided such punishments as we considered adequate to these grave offences, no less injurious to the Revenues of the State than to the interests and morals of the community at large; we then proceeded to a detailed examination of the proposed enactments.

1922. Section 2 required Collectors to hold a public Catcherry not less than once in every week, for the express purpose of receiving and examining such complaints as might be preferred to them, or such information as they might otherwise obtain against their Native Revenue servants and Curmums, or against the relations, servants, agents or dependents of such persons, for embezzlement or misappropriation of the public money, the concealment or destruction of public documents, or bribery or extra collection of any kind injurious to the Revenue.

1923. The propriety of rendering all investigations by the Collectors more regular and systematic than they are at present was, we observed, too obvious to require from us any remark; and we trusted that the Government would coincide with us in opinion respecting the expediency of vesting them with the power of investigating all charges of the nature before specified brought against their native servants. By Section 3 we endeavoured to afford Collectors the earliest information against their servants in the cases alluded to, in order that they might have it in their power to take precautionary measures to prevent the escape of the offender, and to adopt prompt means for the security of the public Revenue.

1924. With respect to the power of inquiring into charges of the nature before explained against the relations, servants, agents or dependents of Native Revenue Servants or Curmums, experience we remarked had proved that nearly all inquiries into Revenue abuses had terminated in the most fruitless results, and might easily be frustrated by the intrigues and

chicanery of the native revenue officers, from the want of a power of this kind on the part of Collectors, and when it was considered, that it was proposed to restrict the inquiries of Collectors against such persons to charges of *embezzlement or misappropriation of the public money, the concealment or destruction of public documents, or bribery or extra collections of any kind injurious to the Revenue*, and to restrict the power of Collectors over such persons to the recovery from them of public money embezzled or misappropriated; of bribes or extra collections taken or accepted by them for fraudulent or corrupt purposes *injurious to the public Revenue*, or the recovery of money on account of public papers concealed or destroyed by them; we trusted no objection would be made to the enactment; especially as the parties could stop the process of the Collector, by giving security to bring the justice of his demand to trial; so essential indeed did we consider this part of the proposed enactments, that with-

See Section 23.

out it, we were of opinion the rest of the Regulations must prove almost nugatory, and the voluminous records of the Government on the subject of Revenue inquiries contain such convincing evidence in favor of this arrangement, that under the restrictions proposed, we could not anticipate any objections to the measure; should any occur, we felt confident that our records afforded ample materials to enable us to combat it with success.

1925. By Section 3, provision was made that private complaints of the nature before mentioned which might be presented to the Adawlut Courts should be inquired into by Collectors in reference to all others; but as this inquiry by the Collector was intended merely to enable him to secure the public from the loss to which they are exposed by the offences in question, it was proposed in Section 4, that it should not interfere with private suits instituted against the parties in the Adawlut Courts for individual injuries involved in their offences; further than that the civil process of the Collector on the part of the public should have preference and precedence of the process of the Adawlut Courts at the suits of individuals. In the event however of such private suit against a native revenue servant proving frivolous and vexatious, the Court was authorized to impose on him a fine, in order to guard respectable native servants from groundless or malicious prosecutions; at the same time private suits of this description were not to interfere with the Collector's inquiry. The expediency and justice of these arrangements did not appear to us open to question in any point of view, and the communications from the Collectors before mentioned

See Section 5.

would, we observed, show the necessity of the remedy we proposed for checking those groundless and malicious charges to which native revenue servants are so constantly exposed.

1926. Section 6 extended the powers already vested in Collectors to administer oaths; Section 7 declared false evidence given before them upon oath to be perjury; Section 8 empowered them to summon certain persons, and attached the usual penalty to non-attendance, or the refusal to give evidence, and Section 9 provided for the payment of such necessary expenses as might be incurred by person summoned by Collectors. The provisions contained in these sections were in strict conformity to the spirit of the rules already enacted for the guidance of the Courts, and as they were absolutely necessary as well to explain the mode of proceeding to be followed by a Collector, as to remove all doubts of his right to exercise such powers, we concluded that they would be admitted. A reference to Section 18, Regulation XXIX. 1802, and to Clause 1st, Section 4, Regulation VI. 1811, would, we remarked shew that Section 7 of the proposed draft was fully justified by the enactments already in force.

1927. Section 10 empowered Collectors to issue search warrants in certain specified cases. The propriety of an enactment to this effect had been suggested to us by the Collector in the Zillah of Masulipatam; but we stated that we should have inserted a provision to this purpose, even though unsupported by the recommendation of any of our subordinate officers from experience of the occasional necessity of the measure, and a desire to restrict the Collectors to certain fixed rules in exercising any power of this description. In framing the rules contained in this section

we were guided by the provisions of Section 24, Regulation X. 1813 of the Bengal Code, and is the one would be found almost *verbatim*, a transcript of the other, we trusted that the judicial authorities would consider this part of the proposed Regulation to be free from objection.

1928. After rescinding Regulation XXXIII. 1802 in Section 11, we proceeded in Section 12, to require all native revenue servants in any office of trust or responsibility to take and subscribe an oath of office, of which the form was subjoined; we explained that our circular communication to the Collectors would shew that we were at one time in doubt as to the propriety of this measure; it being understood that many of the most respectable natives would be unwilling to take a prospective oath; while a retrospective oath was thought to be calculated to produce perjury.

1929. The Collector of Madras, in the letter which accompanied our address had strongly recommended the occasional administration of retrospective oaths as infinitely the most binding on the conscience of the Hindus, and his arguments on this point had received from us that attention which was due to the opinions of an officer particularly well acquainted with the habits and prejudices of the natives; but nothing that Mr. Ellis had been able to urge had weakened the strong objection we felt against adopting a measure which, at the very time of administering the oath, gave every possible incitement to falsehood, which enabled a man by false swearing to clear himself from all blame rendered his refusal to take an oath, a confession of his guilt, and condemned him on his own confession. A retrospective oath indeed appeared to us a sort of ordeal or expurgation, the success of which depended entirely upon the strength of a man's conscience; the timid knave might shrink from the trial, but the bold and hardened villain, whom chiefly it was the object to punish would not hesitate to perjure himself in order to ward off impending punishment.

1930. We accordingly gave the decided preference to a prospective oath of office, which if it operated at all, operated to deter, not to exculpate from crime; and the replies of the several Collectors satisfied us that the prejudices of the natives against an oath of this description were neither so great nor so general as we supposed; for even in Tanjore one of the most populous Provinces under our control, it was stated that the administration of an oath, such as that to which we alluded had long been customary, and several Collectors concurred in deeming the measure entirely free from objection. We added that it was held by the highest authorities, that no Hindu could refuse to take an oath from religious scruples, and we thought it very questionable how far it was proper to allow him to do so from false notions of honor; we therefore rendered the oath of office pretty general in its application, and we endeavoured to provide for its being administered in the most solemn and impressive manner.

1931. In Section 13 we re-enacted with a few amendments, Sections 2, 3 and 8 of Regulation XXXIII. 1802, requiring personal security to be taken for the appearance of all revenue servants, and declaring sureties liable for the demands against their principals in the event of their not producing their persons.

1932. Section 14 we observed had been inserted at the suggestion of the Collector of Madras; it granted an optional power to Collectors to demand, in such cases as they might deem it expedient from any of their native servants "the bond of one or more respectable persons of property not in the public service, rendering themselves liable to make good to Government to an extent therein to be specified all unsatisfied demands made against such servants." This security we remarked was specially required from cash-keepers and others intrusted with the immediate charge of the public treasure; but as it ought to be taken in all cases in which it could easily be obtained, we thought it proper that a discretionary authority to this effect should be vested in the Collectors.

1933. Section 15 provided for certain native revenue servants granting bonds to the Collectors for specific sums of money, in addition to the personal or money security above mentioned; this provision was suggested to us by our late colleague Mr. Wallace while Collector in Tanjore, and his reasons for this suggestion would, we observed, be found in the 10th paragraph of his letter which accompanied our address. Anxious by every means in our power to deter the native revenue servants from the commission of the crimes under consideration, we stated that we had given a ready attention to every proposition submitted with this view, and fully concurring in the expediency and justice of this additional check, we had no hesitation in giving it a place in the proposed draft.

1934. Sections 16, 17 and 18, prescribing the mode in which public money and papers were to be demanded, and the measures to be pursued by Collectors in the event of such demands not being complied with were taken from Sections 4 and 5 of Regulation XXXIII 1802, which we proposed to rescind; they cleared up a doubt which had arisen as to the extent to which the property of a native revenue officer was tangible on account of papers withheld, concealed or destroyed by him; they rendered him answerable for the destruction of accounts in the same manner as for their concealment, and they empowered Collectors not only to recover money embezzled or accounts concealed; but in all cases of such misconduct, as well as in the event of the destruction of public papers, also granted him authority to enforce payment of the pecuniary sum mentioned in the bond required to be given under Section 15.

1935. Section 19 was one to which we attached much importance, as remedying the grand defect in the existing Regulations, which contained no provision for the prompt recovery of bribes, Nuzarana or other unauthorized extra collections so frequently levied on the people; it provided for the recovery of all money thus levied, whether by native revenue servants and Churnums themselves, or by their relations, agents, servants or dependents, and gave the Collector power which he did not before possess, to proceed against the latter description of persons on account of public money embezzled, or public papers concealed or destroyed by them, in the same manner as against native revenue servants guilty of these offences. If money embezzled by a native servant were promptly recoverable by a Collector under the existing Regulations, much more so we conceived, should bribes be recoverable in the same manner, for a bribe of 1,000 Pagodas taken by a native revenue servant was given and accepted with a view to ensure connivance at a fraud on the Government to a much greater extent, and proved infinitely more prejudicial in its effects to the public interests and the morals of the people, than an embezzlement of the public money to that extent; experience, we added had also proved that it was as absolutely necessary to provide for the recovery of bribes, embezzlements and papers from the relations, servants, agents or dependents of native revenue officers, as much from these servants themselves, and under the restrictions contained in Section 23, we hoped that the enactments proposed in Section 19 would be passed by the Government.

1936. Section 20, prescribing the mode in which attached property was to be sold was taken from Section 6, Regulation XXXIII. 1802.

1937. Section 21 was new. The first clause enabled Collectors to check the fraudulent or collusive transfer of property on the part of their native revenue servants by issuing a proclamation, in cases where they might suspect that such transfer to be contemplated, rendering null and void all transfers of property by such persons; and clause second enacted that all persons who, with a view to evade the just demands of Government might fraudulently conceal or collusively receive any property liable to attachment under the proposed Regulation, should be liable on conviction before a Magistrate to a fine of three times the value of such property, and on non-payment thereof to imprisonment for a period not exceeding twelve months; we submitted that the prevalence of the fraudulent practice in question justified the restriction

2011. The sums estimated were proposed to be appropriated by Mr. Read, as follow:—

	For Bridges.			Roads.			Total.		
	Rs.	F.	C.	Rs.	F.	C.	Rs.	F.	C.
1st Estimate.	3,200	0	0	608	2	20	3,808	2	20
2nd Estimate.	25	0	0	295	0	0	320	0	0
3rd Estimate.	4,250	0	0	450	0	0	4,700	0	0
Total.	7,475	0	0	1,353	2	20	8,828	2	20

2012. We remarked, that considering how little had been done since Canara came under the dominion of the British Government towards the improvement of the internal communications in that Province, how difficult the communication was in the rainy season; and that a large portion of the estimates was for permanent advantages in the construction of bridges; we had agreed to recommend to Government that Mr. Read might be authorized to execute the repairs required and to put the ferries deemed necessary on an efficient footing, and added that as the repairs would be made, and the bridges constructed under the personal inspection of the Collector or of his Assistant the Board felt confident that economy and durability could be attended to in their execution.

2013. We were informed in reply that the Right Honorable the Governor in Council highly approved of the attention which the Collector of Canara had paid to the important object of improving the communications through his district, and sanctioned the expense which he proposed to incur on that account, estimated at Rupees eight thousand eight hundred and twenty-eight.

2014. Under date the 19th June 1815, we called the attention of the Right Honorable the Governor to the circumstance of the issue of circular notices in the year 1811, to all Collectors to encourage the erection of choultries by the promise of a grant of a waste land in maunium tenure, and stated that under a notification issued on this subject by the Collector in the Jaghire, a person by name Vaneeteela Moodelly of Arcot had erected a choultry of black stone on the high road to Arcot near the ruins of Balla Chitty's choultry, and had applied for a grant of waste land, and that the Collector proposed to grant him 10 cawnies of uncultivated nunjah and 7 of uncultivated punjah land.

2015. We stated further that on the 1st July 1814, the Collector of the Northern Division of Arcot submitted under the encouragement held out applications from sundry individuals for grants of waste land and proposing on such grants being made to erect 20 choultries.

2016. We remarked that the quantity of land proposed by Mr. Græme to be attached to each choultry was either 5 cawnies of punjah or 2 cawnies of nunjah, and that the survey value of the land was Star Pagodas 146-35-40, and that supposing the survey value which was seldom the case to be the actual value, we considered the extent of the grant to be trifling in comparison with the advantages to be derived from it, and accordingly recommended that the Collector might be authorized to issue cowles for the land specifying the conditions on which it was granted.

2017. We observed that in the case of Vaneeteela Moodelly, the punjah was valued at half Pagoda per cawny and the nunjah at 1½ Pagoda, making the annual estimated value of the land

if cultivated on account of Government about 18½ Star Pagodas. The choultry erected by Vanesteela Moodelly being built of stone, the Board recommended that 5 cawnies of nunjah and 5 cawnies of punjah land might be granted as an endowment to the choultry built by this person.

2018. With reference to the above communication, we were informed under date the 30th of the same month, that the Governor in Council felt great satisfaction in annexing an endowment of land to the stone choultry built in the Jaghire, and to the twenty choultries proposed to be built in the Northern Division of Arcot, and trusted that the delay which had occurred in applying for an endowment for the choultries last mentioned might not have induced the individuals concerned to abandon their laudable undertaking. That the Collector of the Jaghire was authorized to grant five cawnies of nunjah and five cawnies of punjah land to Vanesteela Moodelly, as an endowment to the stone choultry built by him, and that the Collector of the Northern Division of Arcot also was authorized to annex five cawnies of punjah or two cawnies of nunjah ground to each of the twenty choultries proposed to be built in that district.

2019. In continuation of this subject, we submitted for the consideration of the Right Honorable the Governor in Council on the 3rd August last, the letter noted in the margin from the Collector in the Northern Division of Arcot with its enclosure A., forwarding the proposal of a native named Poopaul Gooravapah to erect a choultry on the road from Balaghaut to Tripetty by Chittoor.

2020. Mr. Graeme, we observed stated that such a building was much required in that part of the country, and proposed (under the proclamation issued by our orders under date 14th November 1811) to annex to it for its maintenance, 5 cawnies of punjah land valued at Pagodas 5-28-10 per annum, according to the survey assessment of Pnsly 1215.

2021. We begged to recommend that authority might be given the Collector to issue a sunnud, granting the above land to Poopaul Gooravapah, his heirs and successors in mauniam tenure on the same conditions as were to be annexed to the grant of the same description authorized by Government under date the 30th June last; and the Right Honorable the Governor in Council was pleased under date the 19th of August to direct the issue of the grant there recommended.

2022. On the 21st of the same month we took occasion to transmit for the consideration of the Government a further letter from the Collector in the Northern Division of Arcot requesting authority to annex manmams of land to two choultries which were proposed to be erected in his district, the one by a person named Coopy Chetty on the road from Deelaram and to Pullamanairy Poonganoor and Traul; the other by Trimul Row on the road from Madras to Hyderabad. The Collector we remarked stated that both these situations were very convenient for travellers; and proposed to grant 5 (five) cawnies of punjah land as a manmiam for the maintenance of each; the estimated annual assessment by survey on these two portions of and if cultivated amounting to Star Pagodas 7-33-4.

2023. We observed that as these applications had been made under the encouragement of proclamation issued by our order, and as the Right Honorable the Governor in Council had been pleased on former applications of a similar nature to express his satisfaction in granting them, we had no doubt that the present applicants would meet his favorable consideration.

2024. We were accordingly advised by the Chief Secretary's letter of the 16th September following, that the Right Honorable the Governor in Council authorized the Collector of the Northern Division of Arcot to annex an endowment of five cawnies of punjah land to each of the two choultries proposed to be built in that district by Coopy Chetty and Trimul Row respectively.

To the Chief Secretary to Government, in Cons., 14th September 1815.
Petition of Gungasaw and Prabosaw, in Cons., 6th May 1813.
Copy to Mr. Jarrett, 6th, in Dy. Cons., 10th May 1813.
From Mr. Sullivan, 10th, in Cons., 16th January 1814.
Copy to Mr. Sullivan, dated 8th June 1816.
From Mr. Sullivan, 8th, in Cons., 10th August 1816.

2025. We submitted for the consideration of Government on the 14th September 1815, a petition addressed to us by two persons named Gungasaw and Prabosaw, natives of Conjeveram and the correspondence which passed with the two last Collectors in the Zillah of Chingleput respecting it.

2026. The Petitioners we observed stated that in the year 1801, Mr. Greenway then Collector in the Jaghire granted to them 2½ cawnies of land for the purpose of erecting a choultry for the accommodation of travellers, which choultry they built, and dug a tank near it at a considerable expense. That afterwards finding the profits of the 2½ cawnies insufficient to maintain and supply it, they obtained from the then Zemindar of Streepernadoor a grant of 5 cawnies of punjah land which they cleared and converted into a tope, and at the same time erected several additional buildings. That they then applied to Mr. Hyde, who had succeeded to the Collectorate for his confirmation of the Zemindar's grant. That they obtained as he directed them, the Zemindar's grant on stamped paper, and presented it to Mr. Jarrett (who in the meantime had succeeded to Mr. Hyde) with an additional request to have 10 cawnies more of punjah made over to them. We remarked that Mr. Jarrett in his endorsement on the petition, informed the petitioners that his consent was not necessary to the Zemindar's grant, and recommended that they should make their additional request immediately to us, and that the petition at length was transmitted to us, who upon the receipt of it referred it for Mr. Jarrett's report.

2027. We remarked further that the late Collector Mr. Sullivan replied to this reference on the 10th of January last, and recommended on the ground of the expense the petitioners had incurred, and their agreement with the Zemindar to repair a small tank situated upon the waste, that their wishes should be complied with.

2028. In conclusion we observed that as Government had on several occasions expressed their satisfaction in encouraging the erection of choultries by natives, and as these buildings were constructed upon a better scale than ordinary, we begged to recommend that a grant might be issued to the petitioners for the whole 17½ cawnies of land. We added that the consent of the Zemindar of Streepernadoor and the Meerassidars had been obtained in writing, and that copy of these documents was transmitted in the last letter enclosed from Mr. Sullivan.

2029. Under date the 29th of the same month, the Right Honorable the Governor in Council was pleased to authorize the grant then recommended in favor of Gungasaw and Prabosaw, on condition of their maintaining the choultry for the endowment of which it was intended.

2030. Under date the 21st of August 1815, we transmitted for the information of Government the correspondence noted in the margin relative to petitions presented by 3 persons by name Syed Booran Deen, Syed Moorteza and Syed Mahomed,

To the Chief Secretary to Government, in Cons., 21st August 1815.

2031. We remarked that Syed Booran Deen stated himself to have been the Superintendent of two charitable institutions founded by the Boodee Begum daughter of His Highness the Nabob Wallajah at Nammauk Pettah on the high road between Arcot and Vellore. The one a choultry for the entertainment of travellers, the other an establishment for feeding Fakcers, and offering up oblation once a month to the memory of the Peerzadah and Bara Inaam. That the choultry be stated was at different times endowed by the Begum to the extent of 120 cawnies of nunjah land; that the latter establishment had 108 cawnies of nunjah and punjah assigned for it support. But that in 1801 these manumissions with the rest of the Begum's Jaghires were resumed by the Company; and when in 1807-8, a pension was granted to her in lieu of the Jaghire, no sum was assigned for maintaining these establishments. That the petitioner therefore prayed that these two manumissions might be restored, and himself appointed as superintendent over them.

2032. We added Syed Moorteza and Syed Mahomed were respectively the managers of each of these institutions and desired to be restored to their former places.

2033. We observed that having referred these petitions to Mr. Grasse, we learnt from the report of that gentleman's Head Assistant Mr. Roberts, that the statements of Syed Booran Deen were correct. The size of the choultry was 55 feet in length and 14 in breadth, which with 2 small detached rooms, he reported were in good preservation, but that the out-houses attached to it were mostly dilapidated.

2034. We stated that we considered a grant of land to the extent of the original endowment unnecessary, and that indeed as the Jaghirodar could not lawfully alienate any land from her Jaghire, no claim could be advanced to any part of it as matter of right; and that it behoved the Begum to provide for the maintenance of her foundation out of the pension allowed her in commutation for it. However as this had not been done, and the preservation of the choultry for the public was a desirable object; we observed that we thought that a grant of 10 cawnies of waste punjah land, besides the enclosure in which the choultry stands, being 12 cawnies of garden ground, with a tank would secure all the useful purposes of the two institutions; and we accordingly recommended that the Right Honorable the Governor in Council might be pleased to sanction the grant of this quantity of land, rent free, and that the petitioners should be severally allowed to resume their former stations.

2035. In reply we were informed that the Right Honorable the Governor in Council approved of our several recommendations, with regard to the two charitable institutions founded by the Boodee Begum at Nammauk Pettah, on the high road between Arcot and Vellore, and accordingly authorized the grant of ten cawnies of waste punjah land, and twelve of garden ground with a tank, an endowment to those establishments; and the resumption of the offices of superintendent by the persons formerly in charge of them.

2036. On the 4th December last we submitted to the Government the letter noted in the margin from Mr. Lane, late Assistant and Acting Collector in the Zillah of Chingleput, containing a request from the family of the late Nullatomby Moodolly, Zemindar of Coonatoor, &c. to be allowed on manumission tenure certain lands cleared by the Zemindar and appropriated by him for the support of a choultry built near the Chumbrum tank on the high western road for the use of travellers.

To the Chief Secretary to Government, in Council, 4th December 1815.

From Mr. Lane, 27th September in Council, 2nd October 1815.

From the Chief Secretary to Government, dated 11th, in Council, 18th September 1815.

Note.

Her Highness the Boodee Begum is at present on a pilgrimage to Mecca.

2037. We remarked that there was no want of choultries on this road, but that as the Zemindar had cleared the ground round the choultry at much expense, we recommended that this ground estimated at about 6 cawnies might be examined, measured, and a grant of it be authorized to be issued to the heirs of Nullatomby Moodolly on the usual terms. To which the Right Honorable the Governor in Council accorded under date the 15th of the same month.

RYOTWAR SETTLEMENTS.

2038. Under the late positive orders from the Honorable Court of Directors, enjoying the Ryotwar mode of settlement to be reverted to in all practicable cases throughout the districts under this Presidency, it appeared to us that it would be advisable to furnish the several Collectors with every possible information as to the principles of the Ryotwar survey. With this view we addressed Government on the 7th December last, and begged leave to recommend that the extracts from the Reports of Colonel Munro on the Ryotwar survey of the Ceded Districts noted in the margin, might be printed for circulation among the different Revenue authorities, and we requested that orders might be given to the Superintendent of the Government Press to prepare 50 copies of these extracts.

2039. We at the same time stated for the information of the Right Honorable the Governor in Council and the Honorable the Court of Directors, that we had called on the Collectors in whose districts Ryotwar rents had been at any time introduced for copies of the instructions issued to the surveyors and assessors, with the view of examining the principles of each plan, and endeavouring to select from them those rules which might appear adapted to secure the accomplishment of the orders of the Honorable Court in the best manner.

2040. We added that we should address the Governor in Council on this subject at an early period after the present despatch.

CHEAPNESS OF GRAIN.

Proceedings of the Board, in Council, 4th May 1815.

From Mr. Cotton, 21st, in Council, 30th January 1815.

Do. Mr. Hepburn, 9th do., 16th February 1815.

Do. Mr. Cotton, 18th February, do. 2nd March 1815.

Do. Mr. Hepburn, 24th March, do. 3rd April 1815.

Do. Mr. Lushington, 2nd do., 21st do.

Do. Mr. Hepburn, 24th April, do. 1st May.

2041. At our meeting of the 4th of May last, we took into our consideration the letters noted in the margin from the Collectors in Tanjore, Trichinopoly and Tinnevely, from which it appeared that they had received representations from the decennial village renters of their respective districts on the subject of the difficulty they experienced in performing their engagements with the Government on account of the unusual cheapness of grain.

2042. The inhabitants who represented their case to the Collector of Trichinopoly stated as follows:—"We have entered into engagements with the Circar for the rents of our village at a fixed rate of 9 gold fanams per cullum of sumbah paddy, and 8 gold fanams the carr, but owing to our misfortune the price of sumbah paddy is at present reduced to 6½ gold fanams and the carr to 6 gold fanams; we have been obliged therefore to sell our paddy at this low rate to pay our kists to the Circar up to the 15th Pangoony (26th March); should we continue to do so, it will not only throw a heavy balance on us but occasion great ruin to our private property."

2043. Mr. Hepburn in his letter of the 9th February observed, that in the Combaconum talook, "the average present selling price was little more than one-half of the average Jumma-bundy price."

178
778

* Note. Sumbah paddy per gurce.

Fusly	1218...	1219...	1220...	1221...	1222...	1223...	1224...
	25-33-28	23-44-13	29-34-47	30-6-21	44-38-42	34-37-25	26-22-40

2044. Reference to the price current of the Province of Tanjore for December* would also, we remarked, show the great fall in the price of grain in Fusly 1224 compared with former years. The Collector, we observed had explained that this statement shewed the price of the old grain, none of the harvest of 1224 having then come to market.

2045. We also found it observed by the Collector in Tinnevely in the 2nd para. of his letter of the 21st January as follows:—"I have much pleasure also to state, that the season continues favorable, and promises an abundant produce both from the nunjah and punjah cultivation; at the end of last month, there was another fall of rain pretty general, which came very seasonably to replenish many of the smaller tanks in the district, and instead of any scarcity of grain be apprehended this year, as has for so many years past been experienced, I already begin to find a difficulty of disposing of the produce of the few villages which remain under Aumanie management at a price below the average commutation rate in the Jummabundies of former Fuslies."

* Note. Sumbah paddy per gurce.

In February of each year.	Fusly	1218...	1219...	1220...	1221...	1222...	1223...	1224...
		22-3-57	24-33-25	25-30-17	33-23-58	30-55-40	25-7-59	17-43-20

† Village selling price in February 1815 from 14 to 15†.

2046. In a letter dated 24th March, Mr. Hopburn, we observed reported that his fears of a further reduction in the price of grain had been realized. The statement enclosed in his letter showed indeed an unusual cheapness of grain in the month of February,† and the enclosure to that statement of the price which the renters obtained for their grain in two villages shewed† further that the real fall in the price was greater than was exhibited in the statement of the bazar prices.

2047. In the 2nd para. of his letter of the 18th February, Mr. Cotton the Collector of Tinnevely observed:—"I am happy to state that the season continues favorable, and that the cultivation of paddy and dry grain promises to be very productive in all parts of the district; the complaint now begins to be, that there is not a population sufficient to consume the produce, and that the Renters and Meerasidars find a difficulty of disposing of it to enable them to pay their kists; it may therefore be necessary to grant them some indulgence in the present year in protracting the demand; a measure which the Board will, I hope, sanction on the condition that ample security be first given for the full payment of the Revenue within the month of September next."

2048. We added, that we had also understood that there had been already in Fusly 1224 a very favorable fall of rain in Madura and Dindigul.

2049. These concurring testimonies left no room to doubt that the season of Fusly 1224 had been a very productive one in the Southern Districts, that grain was falling fast in price in consequence, and that difficulties of greater or less extent were experienced by the decennial village renters in disposing of their grain at a price adequate to enable them to fulfil their engagements without loss.

2050. We were aware that the want of capital in the village renters generally, or to speak more plainly, their very general poverty rendered them unable to liquidate the public demands from any other source than the sale or mortgage of the produce of their lands. The periods for the payment of their rents were not, we observed, as in countries where substantial farmers are found limited to one or two payments in the year, or at most to four; the instalments in which the decennial rents are paid we stated to be often 9 or 10, and sometimes perhaps one instalment in each month of the year; the rent we observed was divided in portions on these instalments according to the usual period of reaping the produce, and we found some reason to apprehend that following too closely the native practice, payment of an instalment was required before it was possible that the produce, if at all backward in ripening could be reaped, much less sold. The instalments of an extensive Province we remarked are generally the same proportion of the rent and payable on the same day. A large portion of the general produce of the Province, or

least of each harvest was thus we observed thrown at once into the market. In such case we conceived it must be much more than the immediate demand under ordinary circumstances could require, and of necessity must place the sellers at the mercy of the buyers. The sellers we remarked must sell or suffer distraint and other penalties; the buyers were free to buy or not all the sellers came down to their terms.

2051. The Collector of Tanjore had observed, "if an urgent system of collection is followed, the renters must necessarily be rendered entirely dependent on the grain merchants." Of the truth of this observation we entertained no doubt, and we felt as little doubt of the ruinous consequences which must follow a coercive collection of the instalments, where the evidence of a great depression of price was not to be resisted, and the want of means in the renters to fulfil their engagements otherwise than from the sale of their produce was acknowledged.

2052. In the above remarks, we alluded to a supposed defect in the period fixed for the payment of the rents; we could not then speak positively, but stated that it was a subject to which we proposed immediately to give our attention. An alteration in the periods of payment with the consent of the renters, if found desirable, we thought would not be attended with much difficulty. The danger most apprehended at least, what some Collectors then apprehended was, that if payment was not required before the produce was removed, all security for the rent would be lost. This argument however we thought would go a great way to prove that there was little value in the decennial leases in the opinion of the renters.

2053. The Collectors of Tanjore and Tinnevely, and the inhabitants of Trichinopoly we remarked had referred to a Jummabundy price of grain. The decennial village rents we observed were formed on an average of the collections with the intention of losing sight both of the price and produce, these items being never failing sources of misrepresentation on the part of the Collectors. As the Jummabundy was not settled on any estimation of the price and produce, reference to a supposed Jummabundy price we considered altogether unnecessary, and we thought that it should be discouraged every where under the decennial lease.

2054. It appeared that the wants of the Treasury had induced the Accountant General to be extremely anxious about the realization of the estimates of disposable funds. But it appeared that the Collector of Tanjore could not realize the expectations already given without enforcing payment of the rents under circumstances highly disadvantageous to the inhabitants if not ruinous to a certain extent to the permanent interests of Government.

2055. Under the view which we thus took of the correspondence referred to, it appeared to us expedient that the Collectors in the southern districts should be allowed to exercise a discretion in suspending for a limited period the rigid exaction of the rents so long as an unusual cheapness of grain prevailed. The Collectors using their best endeavours to ascertain the necessity of the indulgence and reporting all the circumstances of the necessity for our consideration and the sanction of Government.

2056. Forbearance during the first years of the decennial village lease, in cases justifying such forbearance, we thought was imperiously necessary. No mistake we conceived would be more fatal to the interest of the renters and of Government (for both we remarked were closely united) than the impoverishment and ruin of the renters in the early stage of the decennial lease. They were all, we observed the principal cultivators; an exaction of the terms of the rent where the renters did not possess the means of paying it either from their produce, their prior gains or other legitimate sources must, we thought be followed by the annihilation of the means of future cultivation; at the same time the exercise of the discretion proposed to be delegated to Collectors would, we remarked impose on them the heavy responsibility of ascertaining the means of those who claimed indulgence, and the truth of their representations, in order that the indulgence might not be abused, or be perverted by the native servants to an engine of extortion or corruption.

NOTE.
"The heavy calls however on the Treasury requiring considerable remittances from the Tahsils, the price has again within this short time suffered a depression."
3rd para. Mr. Hopburn's letter, 24th April 1815.

2057. Having communicated to the Government our sentiments on this subject, we were

To the Chief Secretary, 5th,
in Dy. Cons., 20th May 1815.
From Mr. Secretary Hill, in
Cons., 22nd May 1815.
To Mr. Lushington, 8th, in
Cons., 5th May 1815.
To Messrs. Cotton, Hepburn
and Cherry, 8th, in Dy. Cons.,
11th May 1815.
To do. 22nd, in Dy. Cons.,
25th May 1815.

informed in reply under date 13th May, that the Right Honorable the Governor in Council fully participated in them and sanctioned our recommendation, noticing at the same time that the Collectors should be made sensible of the responsibility which rested with them for ultimately realizing the rents and the necessity of an early special report of the circumstance whenever they might be obliged to resort to measures of indulgence. Orders to this effect were duly issued to the Collectors, and although none of them have taken advantage of them to

any great extent during Fusty 1224, the present year Fusty 1225 has commenced so favorably, and the price of grain continues so very low, that we apprehend that it became necessary to resort to them in several of the southern districts during the current year.

TRANSFER OF THE POLICE TO COLLECTORS.

Proceedings of the Board, in Cons., 16th December 1815.
In Cons., 23rd March 1815.
From Mr. Spottiswoode, 16th, in Cons., 24th July 1815.
From Mr. Smith, 11th, in Cons., 20th July 1815.
From Mr. E. Oakes, 15th, in Cons., 27th July 1815.
From Mr. Russell, 2nd, in Cons., 10th July 1815.
From Mr. T. A. Oakes, 4th, in Cons., 13th July 1815.
From Mr. T. Fraser, 19th, in Cons., 24th August 1815.
From Mr. Ross, 11th, in Cons., 21st September 1815.
From Mr. Chaplin, 15th, in Cons., 24th July 1815.
From Mr. Sullivan, 25th, in Cons., 27th June do.
From Mr. Gorman, 8th, in Cons., 11th August do.
From Mr. Hyde, 31st July, in Cons., 7th do.
From Mr. Langrave, 27th August, in Cons., 4th September do.
From Mr. Hepburn, 23rd, in Cons., 28th May do.
From Mr. Lushington, 15th, in Cons., 29th July do.
From Mr. Cotton, 23rd July, in Cons., 7th August do.
From Mr. Peter, 27th July, in Cons., 3rd August do.
From Mr. Read, 27th July, in Cons., 10th August do.
From Mr. Werden, 31st July, in Cons., 10th August do.

2058. At our Meeting of the 18th instant, we took into consideration the Proceedings of Government dated 1st March last, from which appeared that we were required to report on the expediency of the transfer of the Magistrate's duties to the Collector in addition to the duties of Superintendent of Police, and "in particular adverting to the other avocations of a Collector were required to state, whether we considered him capable of undertaking the whole duties of Magistrate as laid down in the Regulations, without increased assistance or preparation for this new office."

2059. It further appeared that we were required "to prepare and submit through the Sadr Adawlat the draft of a Regulation for securing the enforcement of the Rules respecting Pattahs by an adequate process under the superintendence of the Collector for rendering arrears of rent not receivable except on Pattahs, and for prohibiting Zemindars from distraining property for arrears of rent without an order from the Collector."

2060. The first subject we divided into two branches:—

- 1st. The transfer to Collectors of the Police duties only.
- 2nd. The transfer to Collectors of the Magistrate's duties as performed under the existing Regulations together with the superintendence of Police.

2061. We submitted the following summary of the advantages which appeared to be expected from the proposed arrangement:—

- 1st. The reduction of expense by the abolition of the present Darogah and Tanah Establishments, by substituting the Native Revenue servants employed in the collection of the Land Revenue, Land Customs, in the Salt and Tobacco Monopolies, and in other Revenue duties as executive instruments of Police.
- 2nd. That the Judge being relieved from the duty of Magistrate and the superintendence of Police, would have more leisure to attend to the decision of civil suits supposed to be much in arrear.

Greater efficiency in the Police Department.

- 1st. By placing all the Revenue servants such as Tahsildars and others who are now in some instances also employed by the Magistrate in Police duties under one master, who should have the power to punish and reward them.

2nd. By placing the Potails, Village Talliars, or other inferior officers of Police, whose duties partake as much of Revenue as of Police under one head Superintendent.

3rd. By placing the Police under the Collector who possesses the means through various channels, not open to the Magistrate of obtaining early and more accurate information on subjects connected with the Police of the country.

2062. The objections to the transfer of the duties of Magistrate and superintendence of Police to the Collector appeared to be as follows:—

- 1st. That it was contrary to the first principles of jurisprudence, and had hitherto been strenuously opposed by the superior authorities in India, to vest Executive Officers of Revenue with Judicial powers of any kind.
- 2nd. The difficulty that was likely to be experienced by Collectors and their native servants in districts of which the Revenue is not permanently settled in discharging efficiently the duties of Magistrate and Superintendent of Police in addition to their present detailed and very onerous duties.
- 3rd. That the Collector in his capacity of Magistrate and Superintendent of Police would be under the authority and control of the Court of Circuit and the Sudr Fouzdary Court, and liable to be called away from fiscal duties of importance to the State, to Judicial duties of importance to the State generally, but more immediately concerning individuals.

2063. Courts of Civil Judicature we observed were first partially established in the territories under the Government of Fort St. George in the year 1802, and Courts of Criminal Judicature were first established in the year 1803.

The Northern Circars were ceded to the Company in 1768, and the Jaghire, now called the Zillah of Chingleput in 1765. These territories we remarked, with a small extent of land annexed to the Settlements of Madras, Cuddalore or Fort St. David, Nagore and Negapatam, formed till the war of Mysore of 1792, the only territorial possessions of the Honorable East India Company on this side of the Peninsula. In 1792 the Company acquired by cession from the Sultan of Mysore what was then termed the Ceded Districts, now known by the denomination of the Salem and Baramahl Provinces and also Dindigul.

2064. From 1768 till 1803, or a period of 34 years, there existed no Criminal jurisprudence, except such as was exercised by the local Zemindars, or such Magisterial jurisprudence as was exercised by the Chief and Councils at Ganjam, Vizagapatam, Masulipatam and Cuddalore, within the villages or in some cases in the Havelly lands annexed to those chiefships.

2065. A reference to the records of the Sudr Fouzdary, we observed, would shew the number of criminals tried and punished annually since establishment of the Criminal Courts. The quantity of crime prevented under an apprehension of the consequences of punishment, (an apprehension that could hardly, we thought, be said to have existed for the thirty-four years preceding this event) could only we remarked be estimated.

2066. We stated that during the period here referred to, the administration of Civil Justice was little better provided for, than the administration of Criminal Justice.

Note.—The Members of the Provincial Councils by rotation acted as Magistrates and in that capacity decided in cases of property, but in a very irregular and inefficient manner.

The Chiefs and Councils we observed held no regular Courts; and in cases connected with claims to property, or suits of damages for injuries sustained, which came before them as sitting Magistrates, they had no rules for their guidance in Civil processes, no defined power to execute decrees, and often insufficient power to collect the Revenue. The records of Government we remarked would shew the extent to which it was necessary in those days to employ regular troops and local corps of Sibbendies in the preservation of the peace, the collection of the Revenue, and the punishment of the refractory and rebellious. A rebel when taken, we observed would not be tried for

Note.—It being a matter of doubt whether military law could lawfully be declared in force, it was never resorted to before 1793 or 1800.

want of competent Court (unless by Military law) any more than a robber or murderer; if therefore the zemindars were incompetent or failed to administer justice to the inhabitants of their respective zemindaries; if no authority existed to assemble Panchayets to enforce the decrees, or to punish corrupt decisions; if the sovereign authority did not impose the duty of administering justice on any one, or did not exact the performance of the duty by pains and penalties; if the duty was invested in any one by implication, it might, we thought, be fairly assumed that redress for wrongs sustained in persons and property, whether from public officers, or private persons could not be obtained by the inhabitants of the Company's territories during thirty-four years

Note.—An examination of the military disbursements during that period will abundantly prove this assertion.

of our possession of those territories; during this period there were no judicial or police charges, but the Military and local Sibbendy charges were numerous, in proportion to the security afforded to individuals, or to the tranquillity procured for the State.

2067. In 1794 the office of Chief and Council was abolished in the Northern Circars, and these Provinces were divided into Collectorships in number more than double the present. These Collectors we observed might perhaps be considered as Judges and Magistrates of their respective Collectors. They were not so appointed however, and as the whole country was under Zemindars, or renters of considerable tracts, and the realization of the Revenue, owing to local evils of long standing, was attended with considerable difficulty, leaving each year large balances, the duties of Judge and Magistrate if exercised at all, were considered of very secondary nature. No

Note.—An appeal to the Board of Revenue and to Government was understood to be allowed.

rules had been laid down for the guidance of Collectors in deciding on civil suits, or for the discharge of the duties of Magistrate; no report of decisions was required to be made to superior authority, or any appeal provided for. The discretion of the local officer alone was his guide both as to the extent of duties he chose to perform in these departments of jurisprudence and as to the punishment he thought it necessary to inflict in the Magistrate's department.

2068. This we remarked was nearly the state of things in the other parts of the Company's territories on this coast. It might in some cases have been better as it might in others have been worse, according to the inclination or capacity of the individuals in charge of the districts respectively, or to the local circumstances being favorable or otherwise, to the exercise of Judicial and Magisterial powers.

2069. For some time after the establishment of the Courts of Circuit in 1803, but prior to the general establishments of the Zillah Courts in 1806, Collectors in districts, where no Courts had been established were continued as Judges and Magistrates of their respective Zillahs. A Register however we observed was appointed to each to aid them, and they had at that time the Judicial Code to guide them in their proceedings.

2070. This short history of the Civil and Criminal jurisprudence for the last half century in the Provinces under the Presidency of Fort Saint George, we deemed necessary in order to meet the fact which might be urged as an argument in favor of vesting Collectors with limited judicial powers, civil and criminal, viz., that Collectors had for a long time exercised these powers and might be supposed as competent now to discharge the duties of these offices as they were at the period referred to. The same train of reasoning however would apply to the state of civil and criminal jurisprudence at the former period, and now it might be said:—"For fifty years the country has been governed without Civil and Criminal Courts, and may continue to be so governed for fifty years more." But in these days we observed a more enlightened consideration is given to the subject.

2071. The system of internal Government we remarked had been gradually ameliorating in all its branches. The Judicial and Fiscal powers had been separated, Civil and Criminal Courts had been established, and rules and ordinances enacted for each branch of administration. The salaries of individuals in most offices had been increased, and more arduous and more important

ties had been expected from them. For instance, we observed, when the Board of Revenue was first constituted in 1786, the total Revenues under that Board all leased out in large rents (not amount to 40 lacs of Pagodas, scarcely to 30. On the temporary assumption of the Carnatic during the Mysore Wars in 1784 and 1790, a separate Board was created to superintend the Carnatic Revenues. The Jaghire, now the Zillah of Chingleput was under the charge of two Collectors, at one time of three, and in 1794 as already observed, the Collectorships in the Northern Circars were nearly double the present number.

2072. We explained that the extension of the jurisdiction of Collectors in the old districts was rendered practicable by two causes:—1st, the permanent settlement of the Land Revenue, and 2ndly, the separation from the Collector's office of the Judicial and Magisterial powers. The salaries of these Collectors in consideration of their diminished duties and responsibility, as well as with a view to meet in part the expenses of establishing Courts of Justice were reduced from Pagodas 3,500 salary and 1½ per cent. commission to Pagodas 4,300 salary, without any commission at which they now stand.

2073. The extension of the permanent system and extension approved by the Honorable Court of Directors at one time ordered to be carried generally into effect by the Supreme Government in 1804, and provided for in all the arrangements made up to the year 1808 would, we observed have led to the same result generally, and would have diminished the duties and responsibility of Collectors; during the last twelve years we remarked the fixed Revenue in the Zillahs of Ganjam, Vizagapatam, Rajahmundry, Guntur and Masulipatam had been collected to the extent annually of upwards of fifty-six lacs of Sicca Rupees, or nearly sixteen lacs of Pagodas, with a facility formerly unknown, and without those voluminous references to the Board of Revenue to Government and to the Court of Directors, formerly so frequent, and that occupied time which the more important affairs of a Government now extending over a territory nearly quadruple in size to what it was at that period, required to be bestowed on matters of superior importance.

2074. In the Zillahs of Chingleput and Salem owing to over-assessment, the permanent Revenue we observed, had not been collected with equal facility, but the duties of the Collectors had been defined by Regulations, and although the Board of Revenue had been harrassed with frequent references, the system we observed had freed the superior Board from the superintendence of those troublesome details.

2075. The system of decennial village lease rents would, we conceived to a certain extent have relieved both the superior and inferior Board, as well as the Collectors from these annual details. That system however had been disapproved, and the Ryotwar system ordered to be introduced in all practicable cases. The detail of Revenue management under this Government would therefore we remarked increase, and to this detail of Land Revenue management was to be added the superintendence of the collections of the internal Sayer or Land Customs of the Salt and Tobacco Monopolies and of the Abkary Revenue.

2076. This short summary we submitted in order to show that the Revenue duties of Collectors were about to be increased in a considerable degree in the Northern Circars, and still more so in other districts by the extension of the Ryotwar system to all Zemindaries, Mootahs and Villages which might lapse to Government; that although formerly for a long period, Collectors were the only Judges and Magistrates, they were but nominally so, and except in a few instances were restrained by local causes from exercising the powers belonging to those offices, and performed their duties under much less responsibility, and in a much more concise and arbitrary manner than they could now be permitted to do, or would venture to do, if again vested with the united offices of Judge, Magistrate and Collector.

2077. The amount of gross Revenue at present under the superintendence of each Collector as it stood in the late Fusly 1224, or on the 12th of July last was, we observed as follows:—

Statement showing the gross collections

under the superintendence of the Board of Revenue at Fort St. George, for
Fasly 1224 or from 11th July 1814 to the 12th July 1815.

Districts.	Gross collections in Fasly 1224, including every branch of Revenue and recoveries.			Gross charges in Fasly 1224, including every branch of Revenue.			Net Revenue in Fasly 1224.		
	Star Pagodas.	Sicca Rupees.	Pounds Sterling.	Star Pagodas.	Sicca Rupees.	Pounds Sterling.	Star Pagodas.	Sicca Rupees.	Pounds Sterling.
<i>Districts of which the Land Revenue is permanently settled.</i>									
Zillah of Ganjam.....	3,66,875	11,62,920	1,42,750	35,180	1,14,870	14,064	3,21,710	10,48,350	1,28,686
Do. of Vizagapatnam ..	4,12,719	13,41,595	1,66,099	23,642	83,558	10,257	9,87,077	12,61,337	1,54,381
Do. of Rajahmundry ..	6,65,686	21,69,215	2,66,374	50,951	1,66,673	20,384	6,14,734	20,63,152	2,45,890
Do. of Masulipatam ..	4,10,091	13,39,204	1,64,246	36,073	1,17,555	14,541	3,74,312	12,21,686	1,49,865
Do. of Guntur including Palnad ..	5,17,935	16,87,423	2,07,184	42,673	1,34,723	17,029	4,75,242	15,36,689	1,90,105
Do. of Chingleput ..	4,40,182	14,34,223	1,76,662	53,435	2,11,728	33,853	2,58,674	11,62,255	1,42,670
Do. of Salem, Batmalah and Oossoor, &c.....	5,74,502	18,72,054	2,29,901	51,379	1,67,093	20,512	5,23,223	17,04,935	2,09,289
Total.....	33,78,753	1,10,10,029	13,51,496	3,26,154	10,69,646	1,30,480	30,53,568	99,50,484	12,21,436
<i>Districts of which the Land Revenue is not permanently settled.</i>									
Nellore & Ongole including the Zemindary of Vencatagerry.	7,54,073	24,57,254	3,01,631	1,11,656	3,53,944	44,602	6,42,422	20,93,410	2,55,989
Northern Division of Arcaot including Western Zemindaries, &c.....	7,83,532	25,53,319	3,13,423	1,55,579	5,08,978	62,232	6,27,979	20,46,345	2,51,191
Southern Division of Arcaot including Cuddalore, &c.....	6,96,979	22,57,902	2,78,383	1,20,855	3,24,146	46,352	5,75,015	18,73,756	2,30,006
Tanjore, &c.....	12,50,440	40,74,710	5,00,176	1,34,315	6,23,021	77,357	10,57,222	34,43,086	4,22,889
Trichinopoly.....	5,26,758	17,16,002	2,10,715	99,025	3,26,685	39,610	4,27,763	13,93,917	1,71,105
Madura ..	4,78,756	16,00,084	1,91,502	84,713	2,76,047	33,585	3,94,043	12,84,097	1,57,617
Tinnevely ..	6,20,743	20,22,766	2,43,297	61,297	1,83,144	22,519	5,59,446	18,23,022	2,23,773
Bellary ..	10,50,051	34,31,718	4,30,029	1,23,773	4,19,622	51,519	9,21,278	30,02,056	3,68,571
Cuddapah ..	8,36,704	27,26,501	3,34,631	1,36,828	4,45,571	54,731	6,93,376	22,50,639	2,73,950
Combatore ..	6,47,322	21,09,899	2,53,800	1,01,705	3,27,231	39,718	4,56,227	15,81,171	1,94,661
Malabar ..	7,57,774	26,55,423	3,14,910	2,10,770	7,03,112	86,303	6,71,354	18,62,315	2,28,602
Canara ..	8,36,169	27,24,758	3,34,488	2,50,246	6,52,553	80,069	6,35,923	20,72,232	2,54,369
Island of Seringapatam.....	20,692	67,427	8,277	4,277	14,293	1,731	10,315	33,164	6,523
Madras and Government Customs ..	4,23,443	13,95,897	1,71,337	1,07,846	3,51,439	43,188	3,20,597	10,44,378	1,23,189
Total.....	97,10,588	3,16,62,674	38,86,634	17,52,078	59,07,115	7,12,891	79,54,570	2,59,55,550	3,173,803
Grand Total ..	1,30,95,327	4,29,72,700	52,39,130	21,07,229	69,66,760	8,42,591	1,00,63,095	3,58,06,043	43,95,239
Presidency ..	1,237	4,091	495	52,521	1,71,146	21,069	51,254	1,67,116	20,514
Superintendent of Stamps ..	...	...	...	7,066	25,025	2,826	7,066	23,025	2,826
Final Grand Total ..	1,30,96,564	4,29,76,794	52,39,625	21,60,816	70,00,831	8,66,736	1,00,69,746	3,58,15,903	43,71,899

NOTE.—The rates of exchange adopted in the above Statement are the following:—Pagodas converted into Sicca Rupees at the par of exchange, and at the rate of 82 decimals per 100 Pagodas. Pagodas into £ sterling at the rate of 8 shillings per Pagoda.

which we recommended that the Collector should be enabled to impose, and that the success of this offence called for some punishment; that which we proposed did not appear to us more than proportionate to the offence, which being clearly of a criminal and not of civil nature, we made subject to the cognizance of the Magistrate, not of the Judge.

1938. Section 22 was taken from Sections 6 and 7 of Regulation XXXIII. 1802, the mode of proceeding in cases where persons might be arrested by a Collector, and confirmed by a Zillah Court was more fully explained in the new Regulation than it is in the Rules proposed to be rescinded, and we hoped would remove certain doubts which had arisen on this subject; the confinement of the party by the Zillah Court, as provided for in the second clause of the Section under consideration was, we remarked in strict conformity with Section 7, Regulation XXXI. 1802, although the same had been modified with reference to Clause 1st, Section 13, Regulation XXVII. 1802.

1939. Clause 1st of Section 23 was taken from Section 9, Regulation XXXIII. 1802, but more than one of the Zillah Courts having entirely misunderstood the purport of that enactment, in consequence of the great obscurity with which it was worded, we endeavoured to remedy this defect, and in drafting the clause under notice, had been entirely guided by Section 19, Regulation III. 1794 of the Bengal Code, from which Regulation XXXIII. 1802 was originally compiled.

1940. By Section 2, Regulation III. 1809, it was required that, whenever a suit was instituted against a Collector, a reference should be made in the first instance to the Government to determine whether the suit should or should not be defended as a public suit; the decision which necessarily attends all references of this kind, we observed would entirely defeat the object of the section under consideration (23), which provided for the release of the party confined, or in the interference of the Court to stop the sale of goods attached by the Collector on security being given to the Court for the institution of a suit against the Collector, "within fifteen days" from the date of the prisoner's release, or the interference of the Court to prevent the sale of the property attached. We therefore proposed in the 2nd Clause of Section 23, that all suits instituted against the Collector under that section should in the first instance be defended as public suits, leaving it to the Governor in Council to determine from the result of the trial, whether the Collector should or should not be held personally responsible. This mode of proceeding indeed appeared to us in all cases to be the most proper; for until the evidence given upon the trial was known, it was we observed impossible to decide with propriety as to the expediency or otherwise of holding the Collector personally responsible except on *ex parte* examination of the case, which might or might not be conclusive.

1941. Section 24 declared that no persons confined under the provisions of the proposed Regulation should be considered entitled to the benefits provided in Regulation II. 181 in favor of insolvent debtors. In all countries we remarked, a strong line is drawn between a private debtor and a public Revenue defaulter. It had already been decided by more than one of the Provincial Courts of Appeal that a Revenue defaulter was not entitled to the benefit of the Regulation in question, much less we conceived could the persons alluded to in the proposed Regulation claim any such advantage; at the same time, as without some express enactment, the point might admit of doubt, we deemed it proper to obviate all mistake by inserting the section under notice.

1942. Section 25 was the first part in the proposed Regulation which regarded the criminal punishment of embezzlement or misappropriation of the public money; withholding, concealing or destroying public papers, accounts, or records; accepting, taking or exacting bribes, or extra collections injurious to the Revenue or any fraudulent or corrupt practices in the settlement, collection or disbursement of the public Revenue. It enabled Collectors under written orders from us to apprehend all Native Revenue Officers or Carnums accused before

them upon oath of any of those offences, and required him to make them over to the Magistrate who if he was satisfied of their guilt was directed by Section 26 to commit them for trial before the Court of Circuit, and Section 27 authorised the Court on conviction of the offenders to impose and levy from them a fine to the extent of three times the value of the money embezzled or misappropriated, or of the bribe or extra collection taken or exacted, to imprison them for a period not less than one or exceeding three years, and in aggravated cases, to inflict upon them corporal punishment not exceeding 20 stripes of the Corah. But the Circuit Court were vested with a discretionary power to inflict either the whole, or such part of this punishment, as on a consideration of each case might appear to them proper; and we pointed out to the Right Honorable the Governor in Council that we did not propose to extend this punishment to all persons who might be guilty of the offences in question; the prosecution of such persons we observed was to depend on the Board of Revenue who were prohibited by Section 28 from prosecuting in any case, except where it might be "of an aggravated nature requiring exemplary punishment;" in lieu thereof it was proposed in that section to empower the Board of Revenue to recommend that persons guilty of the offences before stated should be denounced as incapable of serving the Government, and even this measure we remarked was not to be resorted to, unless the guilt of the party should have been judicially proved on oath before a Collector, under the powers specially vested in that officer by the proposed Regulation; when these restrictions were duly weighed, and the magnitude of the offences in question was considered, we did not think that the punishment proposed could be deemed greater than was essentially requisite to check crimes so extensively detrimental to the public interests and so seriously injurious to the morals of the people.

1943. Section 29 provided for the punishment of all others, not being Native Revenue Officers or Curnums, who might be guilty of the embezzlement or misappropriation of the public money; the concealment or destruction of public Revenue papers, or the accepting, taking or exacting bribes, or other extra collections, injurious to the public Revenue; but as guilt in this description of persons did not involve in it, the great breach of public trust, and disregard to a solemn oath included in the commission of the same offences by Native Revenue Officers or Curnums, we proposed that this description of offenders should only suffer fine, not exceeding double the amount of the money embezzled or misappropriated, or of the bribe or extra collection taken or exacted, and imprisonment not exceeding twelve months at the discretion of the Magistrate.

1944. Section 30 subjected persons giving bribes to the same penalties. The propriety of this measure we apprehended was too obvious to require from us any comment.

1945. By Section 31 the Board of Revenue were empowered on a voluntary confession of guilt before the Collector to exempt any accomplice in the offences specified in the proposed Regulation from the criminal penalties attached to his crime; but not from the civil process for the recovery of money or papers contained in the preceding part of the proposed Regulation. This enactment seemed to us absolutely necessary to lead to the discovery of bribery, for otherwise the parties giving, and those receiving bribes being both made liable to punishment, it might, we thought be difficult to obtain information of such practices, or having obtained information to prosecute the inquiry to proof.

1946. By the existing Regulations the fraudulent and injurious fabrication of papers was declared to be forgery; but as most of the original detailed Revenue accounts are inscribed on *cadjan leaves* or on *kadatums* or *tablets* Section 32 we remarked had been added, in order to render persons guilty of the fraudulent and injurious fabrication, interpolation, or alteration of such documents liable to the penalties prescribed in Regulation VI. 1811, for the punishment of the offence in question.

1947. Section 33 prohibited all native revenue servants from being engaged in trade. The arguments urged against allowing European Officers in the Revenue Department to be engaged in commercial transactions applied in our opinion with much greater force to natives in this branch of the public service; without dwelling on the obvious interest and means which those on the Sayer Establishments possess, to exempt their own goods from the payment of customs, it might, we observed, be sufficient to state that the influence and information necessarily acquired by many native servants in an extensive district, afforded them the opportunity of occasionally monopolising particular articles of trade, we accordingly had no doubt but the Government would concur with us in the expediency of the proposed prohibition, supported as it was by the recommendation of several Collectors founded on practical experience of its necessity.

1948. Section 34, regarding the distribution of fines levied under the proposed Regulation, and Section 35 extending the powers granted to Collectors to Acting or Assistant Collectors, and eventually to Special Commissioners did not appear to us to call for any particular remark.

1949. As an Appendix to our address here recited, we begged leave to submit for the information of Government, an extract from a letter written by Colonel Thomas Munro to the Police Committee in the year 1806, to which we solicited the attention of the Right Honorable the Governor in Council.

Extract paras. 54 to 59.
From Colonel Thomas Munro, dated 10th April 1806. A copy of this report sent to England with Public General Letter under date the 5th March 1813.

1950. The foregoing communication is under the consideration of Government.

1951. Under date the 21st instant, we had the honor to acknowledge the receipt of a letter from the Secretary to Government in the Revenue Department, dated the 29th September last, enclosing copy of a petition to the Governor in Council, from Lutchmun Row, a dismissed Tahsildar, formerly employed in the Southern Division of Arcot, with which petition Lutchmun Row submitted the original of a petition presented to us with our decision thereon, and for reasons given by him, prayed that we might be directed to grant him the relief he required. Further communicating the opinion of the Governor in Council that, under the explanations given by Lutchmun Row, his complaint ought to be taken into consideration.

1952. Desirous as we must be at all times to consider the opinion of the Right Honorable the Governor in Council as equivalent to a command, we deemed it nevertheless our duty on this occasion to state what we thought probably had escaped the notice of Government, that Lutchmun Row under our construction of the existing Regulations was not entitled to the appeal he had claimed, and we considered it our duty further respectfully to represent that great public inconvenience would in our opinion result, if all the dismissed or suspended servants in the Judicial, Revenue and Commercial Departments should be allowed even by Regulation an appeal in all cases direct to the Governor in Council after having had their cases decided on by the authorities to whom the "power" had been delegated by the Regulations of confirming the appointments and dismissals of native servants.

1953. We added that we had considered it proper to annex an extract from our Proceedings, containing a concise account of the mode heretofore in practice in the appointment and dismissal of public servants in the Revenue Department, of Regulations at present in force for our guidance; and our reasons more at large for thinking that public inconvenience would arise from a departure from the then existing practice as established by Regulation I. A.D. 1809, and Regulation V. A.D. 1811.

1954. We recapitulated as follows for the information of Government the circumstances of Lutchmun Row's case.

1955. Mr. Hyde under date the 24th October 1813 reported his having dismissed Lutman Row "for negligence of duty in the collections and in distributing the Tuccavy, as also in not looking after the cultivation."

1956. We replied to Mr. Hyde that "the Board had at all times endeavoured to give the most considerate interpretation to the Regulations respecting the removal of native servants, and continued to be satisfied of the expediency of leaving the Regulation of the Native Establishments in a great measure to the discretion of Collectors, trusting that this power would be exercised with due circumspection. That the Board nevertheless felt some difficulty in sanctioning all the removals reported by him on that occasion without some further explanation."

1957. Mr. Hyde's answer is as follows:—"These servants were dismissed as I before stated to your Board for gross negligence and not being capable of conducting the affairs of the districts placed under their charge."

1958. We pointed out to the observation of Government what appeared from our letter reply to Mr. Hyde, that although we had called for further information on the case of Lutchmun Row before we confirmed his dismissal, the case of Govinda Row the head servant, being an aggravated case of dismissal without as appeared to us sufficient cause, had excited our particular attention, and that no written confirmation by name of the dismissal of Lutchmun Row and other inferior servants had been made. But this we added was a more official commission, for the explanation having been considered satisfactory, that part only of the reference had been answered that related to Govinda Row.

1959. We further reported, that although no appeal was allowed by the Regulations from the decision we might pass on each case reported to us by the Collectors, we had subsequently received, read and passed a final decision on Lutchmun Row's case, by the endorsement on his petition dated the 17th August 1815, presented by him to the Governor in Council.

1960. In our Proceedings referred to in our address above recited, we observed that by the Regulations passed by the Governor in Council for the guidance of the Board of Revenue on its first establishment in the year 1786, and subsequently by the Regulations drawn up in the year 1790 for the guidance of the Board of Assumed Revenue, the appointment and dismissal of native servants were vested solely in the European authorities subordinate to those Boards.

1961. We noted that the Revenue oath prescribed by the A. D. 1793/33 of the King, Cap. 52, Section 61, to be taken by all persons who should be appointed to collect the Revenue, added these words:—"and that I will justly and truly account for, answer and pay all the rents, duties and other Revenues and sums of money which shall come to my hands, or to the hands of any person or persons in trust for or employed by me as an officer of the Revenue of the said Company into the said United Company."

1962. The pledge thus given to be answerable for all monies received by Native Officers employed by Collectors had, we observed, been construed to place in Collectors the sole power of appointing and dismissing the Native Officers employed by them, for whom they thus became responsible; whether that construction of the oath were correct or otherwise Regulation II for the guidance of Collectors passed by the Governor in Council in the year 1803, enacted Section 36, that "the appointment and dismissal of native public servants, with the exception of the keeper of the records in the native language", (for the appointment of whom by the Governor in Council there is special provision in another Regulation) "shall be in the collections."

1963. From the period of the first establishment of the Board of Revenue in the year 1786 to the enactment of Regulation I. A. D. 1809.

terior to that period the power of appointing and dismissing native servants in the Revenue Department was vested we found in the Subordinate European Officers.

1964. In the preamble also to Regulation I. A. D. 1809 (the reason for enacting every Regulation is required to be stated in the preamble), we found it declared that "whereas it is essential for the purpose of insuring a faithful, diligent and able discharge of important duties assigned to the native officers who are employed on the part of Government, &c., that such servants should be secured in the possession of their respective offices whilst they discharge the duties assigned to them with diligence, ability and integrity; that the persons appointed to fill all vacancies in such offices should be selected with due regard to their characters and qualifications, and that they should not be liable to removal from their appointment without proof of their incapacity or misconduct, the Governor in Council has therefore enacted the following rules to be in force within the Provinces subject to the Presidency of Fort St. George from the 1st April 1809."

1965. We went on to observe that by Section 3 of this Regulation, the power given to Collectors as noticed above to appoint and dismiss their native servants without appeal had been rescinded.

1966. That by Section 4 it was provided that the head native officers, who are now or shall be hereafter employed in the Revenue Department shall not be removed from their respective offices without the sanction of the Governor in Council.

1967. That Section 12 delegated the power to various persons such as the Nazirs of the Courts "without reference to higher authority," to appoint and dismiss those servants employed under them in their respective departments.

1968. That Section 13 extended the principle to a description of inferior servants in the Police or Revenue Departments.

1969. That Section 14 gave power to Collectors on proof of misconduct or other sufficient cause to remove without any reference to superior authority any native servant, whose monthly pay does not exceed ten (10) Rupees.

1970. That by Section 15 it was enacted that all native officers in the Revenue Department whose salary or other allowance may amount to ten Rupees per mensem or upwards (whose appointment and removal may not have been reserved to the Governor in Council) shall not be removed from their respective offices without the sanction of the Board of Revenue.

1971. Upon this series of enactments we remarked that by Regulation I. 1809, the appointment and dismissal of native officers of certain descriptions was vested without control in certain native officers, heads of their respective departments. The appointment and dismissal of all those whose pay does not exceed ten (10) Rupees was vested without appeal to superior authority in the subordinate European authorities, whether Courts, Judges, Collectors or Commercial Residents and except in cases of head native servants; the power of confirming the appointment and dismissal of all other native officers in the Revenue Department had been left without appeal to superior authority to the Board of Revenue. Under the provisions of this Regulation, we stated that we had hitherto considered ourselves precluded from receiving appeals from native servants dismissed by Collectors under the authority delegated to them or from persons who were permitted by Regulation to appoint and dismiss the native servants employed under them, we recorded also our belief that Judges, Magistrates and Collectors had not considered themselves at liberty to receive appeals from servants dismissed by Nazirs, Police Officers, &c., to whom also the power had been delegated to dismiss and appoint those employed under them.

1972. We stated that we had always considered these limitations of appeal the same as the limitations of appeal in Civil suits in the Judicial Department as arising out of the necessity of the case; some limitation to appeals being absolutely necessary even to the furtherance of justice.

1973. We remarked also that experience having shown in the short period of two years the inconvenience of the rules enacted in Regulation I. A. D. 1809, which reserved to the Governor in Council the appointment and dismissal of head native officers, and that required a detailed mode of proceeding for the guidance of Courts, Boards, Judges and Collectors in reporting on the cases of dismissed servants; it had been declared in the preamble to Regulation V. A. D. 1811 "that the observation of these rules has been found to occasion considerable labor and occupation of time in the public offices to the interruption of other business of importance, and it is considered that the object of them stated in the pre-

Memorandum.

The modification we observed was conferred to the full report.

"amble to Regulation I. A. D. 1809 may be effectually attained with
 "some modification of the requisition for a full report of proceedings
 "by transferring to the heads of departments the power of confirming
 "the appointment, resignation and removal of head native officers,
 "which had by Regulation I. A. D. 1809 been reserved to Government,
 "and it was thought necessary to declare with respect to those head native officers and other native
 "officers that they will be liable to removal from the public trusts committed to them, although
 "no specific act of criminality may be established against them when there is sufficient reason
 "to consider them incapable or neglectful of their prescribed duties, or in any respect unworthy
 "of public confidence."

1974. We further observed that Section 3, Regulation V. A. D. 1811 accordingly enacted that the Board of Revenue with the other controlling and superintending authorities should from the date of its promulgation exercise "without reporting their proceedings for the sanction of Government" the power of appointing, removing and accepting the resignation of the principal ministerial officers acting under them, as well as all other native officers on their respective establishments.

1975. We explained that we had been led into this detail of the rules laid down in the existing Regulation for the appointment, removal and dismissal of public servants in order respectfully to point out to the Right Honorable the Governor in Council that the power to confirm the appointment and final dismissal of the native servants in all the Judicial, Commercial and Revenue Departments under the Presidency of Fort St. George, without any appeal from their decision had been delegated by Regulation I. A. D. 1809, and Regulation V. A. D. 1811, to the Courts, Boards, Judges, Collectors and Commercial Residents respectively; in all cases where the servants received a monthly salary of more than 10 Rupees to the Boards and Sudr Court; and in all other cases either to Judges, Magistrates, Collectors, &c., or to certain head native officers.

1976. It was obvious we stated that so soon as it is once understood by the native servants

In a note we observed that the number of servants in all the departments of Government Subscribers to the Pension Fund was between thirty and forty thousand.

Judicial and Police.....	12,247
Revenue.....	20,722
Commercial.....	1,954
Total...	34,923

in the different departments of Government that an appeal from the decisions of the Courts and Boards would be received by the Governor in Council, that the cases of appeal would from the nature of the native character be very numerous, that the duty would be imposed on the Governor in Council, in all such cases to read and decide in the first instance at least on the petition of appeal presented, and in many cases on the Courts and Boards of explaining their proceedings as it was not to be expected that the circumstances of each case would be correctly stated by the appellants. That those servants whose pay was under 10 Rupees would

also no doubt consider themselves equally entitled to break through the limits laid down regarding them, and would appeal to the Courts and Boards against the decisions of the Collector or perhaps to the Governor in Council. That those servants dismissed by the Nazir and other head Police Officer having the power to dismiss, would probably appeal to the Judge and Magistrate, or to the superior Courts. We added, that if we might form a judgment of the result of such an opening being given from the labor now imposed on us of confirming all the removals and appointments of those whose pay exceeds 10 Rupees monthly, and of hearing appeals from our first decision, we should be led to the conclusion that the labor would be excessive, and would produce in a much greater degree, indeed in a degree incalculable at present, the inconvenience described in the preamble to Regulation V. of A. D. 1811, as having resulted from the power reserved by the Governor in Council in Regulation I. A. D. 1809, to confirm the appointment and dismissal of head native servant only.

In a note we stated as an instance that in the Provinces of Guntur and Masulipatan, there were no district servants employed in collecting the Land Revenue, such as Tahsildars, Muzaddars, their Gomastahs, Peons, &c.

1977. Under the permanent system in the Land Revenue Department, we remarked that the number of servants had gradually been considerably diminished, but that under the Ryotwar system or even under the village renting system, the Collectors did not hold out any prospect of a decrease in the present number of native servants.

1978. We recorded our knowledge, founded on the observation of facts that Collectors are as yet very little reconciled to the course of proceeding which

In support of this statement we referred to a letter from the Collector in Tanjore dated 13th, in Cons., 22nd August 1814.
 Letter from Collector in the S. D. Arcot dated 22nd, in Cons., 23rd April 1814.
 Letter from the Collector in Nellore dated 8th, in Cons., 18th September 1815.

requires the cases of all proposed dismissals and suspensions of servants receiving more than ten Rupees to be reported, and allows of an appeal to the Board of Revenue by the dismissed servants for a reconsideration of the decision passed by the Board in the first instance on the representation of the

Collector; and that by some it had been considered as greatly impairing the efficiency of their control over their native servants.

1979. We referred to a remark before recorded that previously to the enactment of Regulation I. A. D. 1809, Collectors were not required to report the dismissal and appointment of any native servant, provided no alteration was made in the number or pay of the fixed establishment; we stated it to be notorious that the appointment of a new Collector led often at that time to a very general removal of the principal servants of his predecessor, and that Collectors were also in the custom of carrying with them the public servants from one district to another, thereby inducing the servants to consider themselves attached to the person rather than to the office of Collectors. The provisions of Regulation I. A. D. 1809 we observed restrained this practice, and we stated it to have been our uniform endeavour to prevent the infringement of the principle inculcated in that Regulation, and in confirmation of this assertion transmitted the copy of a letter circulated to all Collectors on the 30th May 1814 to which we beg leave to refer.

1980. Under these explanations we stated our hope, that the Governor in Council would be disposed to support the Regulation now in force for the guidance of the Board and the Collectors in the appointment and dismissal of native servants by informing Lutchmun Row that the decision passed by the Board of Revenue on his case was final.

1981. The foregoing communication is under the consideration of the Government.

LANDS ALIENATED SINCE 1802.

1982. In an address to the Right Honorable

To Government, in Cons., 3rd July 1815.
 Enclosure A. in Cons., 13th July 1815.
 From Mr. Spottiswoode, 10th, in Cons., 21st July 1814. } None.
 Do. Smith, 1st, in Cons., 11th August 1814. }
 Do. Sewell, 7th, in Cons., 16th February 1815. }
 Do. Russell, 9th, in Cons., 16th do. } None.
 Do. T. A. Oakes, 13th, in Cons., 26th do. }
 Do. Fraser, 31st January, in Cons., 13th do. }
 Do. Ross, 19th, in Cons., 27th April 1815. }
 Do. Chaplin, 30th May, in Cons., 19th June 1815. }
 Do. Sullivan, 1st, in Cons., 13th February 1815. }
 Do. Graeme, 1st, in Cons., 6th March 1815. } None.
 Do. Hyde, 9th, in Cons., 14th July 1814. }
 Do. Hargrave, 5th, in Cons., 9th March 1815. } None.
 Do. Hopbarn, 17th, in Cons., 27th March 1815. }
 Do. Lushington, 21st, in Cons., 27th July 1815, subse-
 quently received. }
 Do. Cotton, 2nd, in Cons., 13th February 1815. }
 Do. Cherry, 30th January, in Cons., 13th Febru-
 ary 1815. } None.
 Do. W. Garrow, 31st December 1814, in Cons.,
 9th January 1815. }
 Do. Read, 19th, in Cons., 29th August 1814. }
 Do. Warden, 22nd Feb., in Cons., 2nd March 1815. }

the Governor in Council under date 3rd July last, with reference to the wishes of the Honorable the Court of Directors expressed in the 115th para. of their general letter in the Revenue Department dated the 18th December 1811, we had the honor to submit a statement of lands alienated on favorable or free tenure during the last ten years, or rather since the 1st of January 1803. This statement we observed was not quite complete owing to the difficulty of obtaining returns of an uniform nature from the several Collectors. But we thought that it would be found sufficiently correct to answer the object for which it was required, viz. to ascertain the extent and value of grants of this nature.

1983. We stated that no grants had been made in the following Collectorates within the period embraced in the statement.

- | | |
|----------------|------------------------|
| 1 Ganjam. | 6 Coimbatore. |
| 2 Vizagapatam. | 7 Salem. |
| 3 Guntoor. | 8 Madura and Dindigul. |
| 4 Masulipatam. | 9 Canara. |
| 5 Nellore. | 10 Malabar. |

and that the total estimated value of the land alienated in the other districts might be taken

	S. Pags.	F.	C.
about	17,773	28	30
That the reserved rent amounted to	30,077	34	41½
and that the revenue relinquished to the grantees might be stated @ about	14,695	38	68½

From this last mentioned total, we deducted the value of lands which were entered in the statement, but which were renewed or exchanged grants, viz.

Districts.	Total Value.			Reserved Rent.			Enjoyed by the grantee.		
	S. Pags.	F.	C.	S. Pags.	F.	C.	S. Pags.	F.	C.
Rajahmundry	260	0	0	...	...	...	260	0	0
Bellary	581	10	35	...	...	...	581	10	35
Chingleput	365	0	0	...	...	...	365	0	0
Northern Division Arcot.	201	10	15	...	...	...	201	10	15
Tanjore	1,041	19	5	253	41	60	787	22	25
Total	2,448	39	55	253	41	60	2,194	42	75

and the total relinquished by Government since 1st January 1803 in favor of meritorious individuals as endowments for public institutions, or as concessions under political considerations would then, we observed, amount only to Star Pagodas 12,500 40 73½

1984. We expressed our belief that in a few instances the total had been stated too high, from the circumstance of the returns having omitted to state the coin in which the value was rated.

1985. We observed also that the total value was the maximum value, and was inclusive of charges of collections, and that in cases of draught or other calamity the grantees did not derive the full amount of the estimated surplus and in shetrima tenures sometimes not a sum equal to the reserved rent.

1986. We were induced again to notice that such of these grants as had been made to permanent institutions were very properly permanent grants, but that those granted to native servants and native officers of the army in reward for their services were hereditary and perpetual pensions, which did not any where appear as a charge to the State, except in a casual statement of the nature of the one now submitted.

1987. We trusted that it would be satisfactory to the Honorable the Court of Directors to observe to what a limited extent grants of this nature had been made during a period of 12 years.

1988. We stated our intention to forward an extract from that statement to the several Collectors, and to desire them to open a Register in their respective offices for the entry of all future alienations according to the prescribed form.

COPPER MINES.

1989. Under date the 20th of July last, we addressed the Right Honorable the Governor in Council with reference to the letter from the Secretary to Government in the Revenue Department, transmitting to us copy of a letter from the Honorable Company's Botanist and Naturalist, and desiring that we would furnish any information which our records might afford with regard to the copper mines in the vicinity of the Nellore District to which he alluded, and desiring us, if necessary, to communicate with Mr. Hoyno on the subject.

From Mr. Hodson, 6th, in Cons., 29th November 1802, para. 1.
 To Government, 10th, in Dy. Cons., 14th February 1803, paras. 10 & 11.
 From Mr. Secretary Greenway, 14th, in Cons., 30th May 1803, paras. 11, 12 and 13.
 From do. in Cons., 14th March 1805.
 To Government, 15th, in Dy. Cons., 18th March, para. 17.
 From Mr. Secretary Greenway, 2nd March, in Cons., 18 April, para. 16.
 To Government 18th, in Dy. Cons., 10th June, paras. 1 to 4 inclusive.
 From Mr. Secretary Greenway, 6th, in Cons., 11 July, paras. 2 & 3.
 To Government, 2nd, in Dy. Cons., 15th September, paras. 16 & 17.
 From Mr. Secretary Greenway, 19th, in Cons., 31st October.
 From the Chief Secretary to Government, 23rd February, in Cons., 10th March 1806.
 To Government, 27th, in Dy. Cons., 31st March, paras. 1 to 3 inclusive.

1990. We stated that all the information which we possessed on the subject of these mines was already before the Government, and would be found in the correspondence noted in the margin.

1991. We remarked that on reference to those papers, it would be perceived that the copper mines in question were situated chiefly in the Calastry District, and that the discovery of them originated with Mr. J. B. Travers, at the time Collector of Nellore.

1992. That Captain Richard Ashton of H. M.'s 12th Regiment of Foot having subsequently acquired considerable further knowledge of the extent and situation of the mines, solicited and

obtained from Government a Cowle to work the mines in Nellore for a period of five years, which had long ago expired, and had afterwards obtained from the Zemindar of Calastay, within whose country the mines were for the most part situated a further cowle, assigning to him for a term of forty years, the exclusive privilege of working the copper mines in that Zemindary; but it did not appear that this new grant by the Zemindar had ever received the confirmation of Government, and moreover that Captain Ashton, by altogether relinquishing the pursuit might perhaps be thought to have virtually annulled the engagement.

1993. We observed that we did not possess any correct information of the real value of the mines in question, but that we had understood that the specimens of the ore forwarded to England proved to be very rich and productive.

Letter from Mr. B. Heyne,
30th June, in Cons., 3rd July
1815.
To copy do, 3rd, in Dy. Cons.,
6th July.
To Messrs. Fraser and
Graeme, 3rd, in Dy. Cons., 6th
July.

1994. We at the same time submitted as connected with this subject for the information of the Right Honorable the Governor in Council a correspondence which had recently taken place with Mr. B. Heyne, the Company's Botanist and Naturalist, together with copy of a letter which had in consequence been addressed by us to the Collectors in Nellore, and the Northern Division of Arcot.

1995. We added that whatever opinion might be held with respect to the interest of Captain Ashton in the mines, we were not aware that there could be any objection to the acquisition of further information respecting them.

TANK REPAIRS.

1996. We received on the 28th April last, a letter from Mr. Secretary Hill dated 21st of the same month, transmitting to us copy of a letter from the Magistrate in the Zillah of Chittoor, suggesting the expediency of employing the convicts sentenced to hard labor in digging large tanks, and also a copy of the reply to a reference on the subject, which it had been thought fit to make to the Foujdary Adawlut. It was stated that the Right Honorable the Governor in Council felt much inclined to make a trial of the proposed plan, and conceived that the trial would be made with the best prospect of success, if under the superintendence and direction of the officer by whom the plan has been suggested. We were accordingly directed to communicate with the Collector of the Northern Division of Arcot and with the Inspector of the Estimates of Tank Repairs, regarding the most eligible situation for a large tank in the Zillah abovementioned, and regarding the dimensions most proper for it; and to particularly desire Colonel Caldwell to offer such remarks on the proposed plan and the mode of executing it, as his long experience and intimate acquaintance with the subject might suggest. We were also informed that in the first instance it was intended to collect together the convicts of no more than the centre division.

To the Chief Secretary, in
Cons., 10th August 1815.
To Mr. Graeme, 1st, in
Cons., 1st May 1815.
From Mr. Graeme, 3rd, in
Cons., 10th July 1815.
To Lieut. Col. Caldwell,
1st, in Cons., 1st May 1815.
From do., 12th, in Cons.,
17th July 1815.

1997. With reference to the above letter from the Secretary to Government in the Revenue Department, we submitted for the information of the Right Honorable the Governor in Council under date 10th August last the correspondence noted in the margin with the Collector in the Northern Division of Arcot, and the Inspector of the Estimates of Tank Repairs on the subject of employing convicts sentenced to hard labor in digging and repairing large tanks.

1998. We stated that on the 1st of May preceding, a copy of the above letter from Government was furnished to the Collector in the Northern Division of Arcot, together with copies of its enclosures; viz., copy of a letter from the Magistrate in the Zillah of Chittoor containing a proposition for the useful employment of convicts sentenced to hard labor, and extract from the

proceedings of the Foujdary Adawlut, conveying their sentiments in favor of the proposition. That Mr. Graeme was at the same time directed in pursuance of the orders contained in Mr. Hill's letter to ascertain the most eligible site for a new tank of large dimensions and to prepare a plan for the same, with an estimate of the expense of its construction (assuming it to be made by hired laborers), and an estimate of the advantage which might be expected to result from it, either by bringing waste land under the plough, or by converting dry into wet cultivation. That Mr. Graeme was informed also, that if he should consider the aid of a Superintendent of tanks to be necessary either in the selection of the site of the proposed new tank, or in the preparation of the required plan and estimates, we would direct one of the Superintendents to proceed to Chittoor for that purpose. Lastly, that we acquainted Mr. Graeme that the Inspector of Estimates of Tank Repairs would be requested to pay attention to any communications which he might be desired of making either with respect to the selection of the site, or with respect to the plan of the work, or to any other object connected with the proposed undertaking.

1999. We remarked that the Inspector of Estimates of Tank Repairs was furnished on the same date with a copy of the above communication, together with copy of the letter from Government and its enclosures; from which papers, we observed Colonel Caldwell would perceive the nature of the assistance which was likely to be required from him in furtherance of the proposed undertaking.

2000. We observed that in replying to our letter on the 3rd ultimo, the Collector in the Northern Division of Arcot submitted an estimate for the expense required for constructing or repairing such tanks as seemed best calculated for the employment of the convicts according to the proposition of the Magistrate of his Zillah; but that Mr. Graeme stated that he by no means considered the estimate to be depended upon, and that he would willingly avail himself of our offer to direct a Superintendent of Tank Repairs to proceed to his district for the purpose of ascertaining the proper sites for banks of tanks, and of preparing the required plans and estimates, as he doubted the ability of any person in his district to accomplish these objects on so large a scale; and we remarked that Mr. Graeme recommended at the same time, that the Superintendent should in the first instance inspect the tanks in the immediate vicinity of Chittoor, where it would be more convenient on many accounts for the prisoners to be employed.

2001. We explained that we had accordingly directed Major Fotheringham to proceed to Chittoor for the purpose of ascertaining the most eligible site for a new tank upon a large scale, or of selecting an old tank of large dimensions which might require repair; confining, his attention in the first instance as proposed by the Collector to the neighbourhood of Chittoor.

2002. We observed further, that we had also acquainted Major Fotheringham, that when he should have made such selection, they would expect to receive a plan of the same with an estimate of the expense of construction or repair (as the case might be), assuming the work to be executed by hired laborers, together with an estimate of the expense to which Government must still unavoidably be subjected notwithstanding the aid of the convicts; for as Mr. Graeme justly observed, there must be a great part of the work which could not be executed by the latter.

2003. The plan and estimates when prepared would, we observed, be submitted to the examination of Colonel Caldwell, who in his letter of the 12th ultimo, signified his approbation of the proposed employment of convicts sentenced to hard labor, and suggested some useful hints, with a view to the most beneficial application of their labor which had been communicated to the Collector in the Northern Division of Arcot for his consideration.

2004. With reference to the address above recited, we were informed by a letter from Mr. Secretary Hill of the 25th August, that the Right Honorable the Governor in Council had accepted Major Potheringham's resignation of the office of Superintendent of Tank Repairs, and had appointed Major D. Havilland to succeed him.

PUBLIC ROADS AND CHOULTRIES.

In Cons., 7th December 1813.
In Cons., 9th November 1813.
Proceedings of the Board, in Cons., 16th February 1815.
From Mr. A. Read, 16th, in Cons., 25th July 1814.
From Mr. A. Read, 8th, in Cons., 17th October 1814.
From Mr. A. Read, 10th, in Cons., 16th January 1815.

2005. With reference to the Proceedings of Government dated the 30th November 1813 on our report of the 9th of that month on the subject of the construction and repair of the public roads in the several Provinces, we proceeded at our meeting of the 16th February 1815, to take into consideration the letters from the Collector in Canara noted in the margin.

2006. In the first letter Mr. Read submitted an estimate of repairs required between Coomlah and Buntwall, a distance of 38 miles; also a list of stations on rivers or nullahs where it was necessary to keep ferries amounting to 105 Stations.

2007. The estimate in this letter amounted to Rupees 3,808-2-20.

2008. In the second letter he forwarded an estimate of the expense of repairing the road between Coomlah and Cavai. This estimate was accidentally for the same distance of 38 miles, but owing to local causes the amount was different, being Rupees 320.

2009. In the last he transmitted an estimate of repairs required to the road between Soobra many and Buntwal, amounting to Rupees 4,700.

2010. We remarked that Mr. Read observed on the instructions sent to him "that the general method proposed by Government for improving the roads accorded exactly with that which he had always considered the most applicable to this Province, viz., that surveys of what was practicable to be done should be made, and an estimate of the expense formed by the local officers, for altering the direction of roads when it would be attended with advantage, clearing them of jungle, smoothening the descents into beds of rivers, also the different ghants and passes sufficiently for the nature of the carriage employed upon them, laying stone causeways across swampy parts of the road, covering over watercourses which cross the road, and any other *cheap improvements* which might be considered particularly desirable."

"That consistent with these objects therefore he begged leave to add that the estimates above alluded to ought to be made by himself or Assistant from personal inspection of the places requiring repairs, for were this duty left to the natives, a great deal of unnecessary expense would be incurred and ill judged repairs begun. That impressed with the truth of this, immediately upon receipt of our letter, he commenced a careful inspection of the high road at the village of Coomlah where he then was, and through his subsequent avocations had not permitted him to travel much, he transmitted to us an estimate of repairs required between Coomlah and Buntwall, a distance of 38 miles, which if executed in the manner pointed out would render that extent of two public roads perfectly safe and commodious both for men and cattle."

"The above estimate he observed was transmitted as an example of the manner in which he would, if approved of, survey such public roads as it might be determined to repair the number and utility of which he proceeded to submit to our judgment."

2078. The arduous nature of the duties required from the Collectors would not, we remarked admit of being estimated by the ratio of the collections made by each. In some Collectorships the Revenue is collected with facility, in others with considerable difficulty, and this statement we added applied as much to settled as to unsettled districts. In Canara for instance, the gross collections we observed were about 3,34,000 £, and in Tanjore 5,00,000 £. In these two Provinces however the duties of the Collectors would bear no comparison proportionate to the Revenue of each; for in Tanjore the care of the numerous important works for irrigation was not only we remarked a source of much anxiety and responsibility, but required much personal superintendence on the part of the Collector himself.

Expense of the Judicial system and expectations entertained of the reductions thereof by the proposed arrangements.

2079. Although it might not perhaps be the particular Province of the Board of Revenue to notice this subject, yet as it appeared to us that the Revenue formerly assigned for Police purposes, although in many instances incorporated by authority with the Land Revenue had been lost sight of, it occurred to us that it would be useful to state the amount of this Revenue, and to suggest that a more distinct mode should be adopted of bringing the Police receipts and charges to account.

Preamble.
The establishments existing in the Zillah of Carangooly for the purposes of Police having been committed to certain Poligars and Cavilgars, have proved by long experience under the administration of the said Poligars and Cavilgars to be inadequate to the prevention of crimes, or the apprehension of offenders, and have by the abuse of the power entrusted to the Poligars and Cavilgars been converted into additional means of disturbing the order of society with impunity. Wherefore the Governor in Council resolved to abolish the office of Poligar and Cavilgar, and to substitute a more efficient plan of Police for the Zillah of Carangooly under the following Regulations.

2080. Regulation XXXV. A. D. 1802 we remarked, provided for the employment of Darogahs and Tanadars in the Zillah of Chingleput in lieu of the former Cavilly or Poligar watching system.

2081. Under this Regulation an annual expense we remarked was incurred including pensions to ousted Poligars and high pay to well behaved Poligars appointed Darogahs of about Pagodas 1,500-0-0. By this arrangement, an annual charge, we observed was exhibited under the head of Police charges in the Zillah of Chingleput to that extent, which under the old system, when the Collector was head of the Police, and Poligars and Cavilgars were his instruments of Police, did not appear as a charge at all. These superior instruments we explained were paid as the Talliars, the inferior instruments in most cases are still paid, viz., by assignments of Revenue, and by deductions of Revenue, before the gross Revenue is brought to account, or by fees in grain taken from the gross produce, and certain pecuniary payments from each house.

2082. The Police charges in the Zillah of Chingleput we observed, were now actually less than the Police receipts; but as the receipts are brought to account under the head of Land Revenue, the circumstance now stated, viz., the existence of a full set off to the Police charges in the Zillah of Chingleput did not now appear in any public account, and seemed very likely to be soon forgotten.

2083. A want of a knowledge of this set off we conceived had led to an erroneous conclusion, that the employment of Darogahs, Tanadars and Police Peons had caused in the Zillah of Chingleput, and in other Zillahs an enormous expense; whereas we proposed to shew, in a subse-

quent part of our proceedings under notice that this description of officers had only been substituted for the Poligars and Cavilgars under the old system of Police, and that the expense under this new arrangement was less than that under the old plan.

2084. Abstract Statement of the Police Fund in the Jaghire now in the Zillah of Chingleput and its appropriation—See Mr. Greenway's letter to the Board of Revenue dated 30th October 1801.

Actual privileges of Fusly 1209...	Star Pagodas	26,298½
Deduct peishcush payable by the Poligars to Government ...	"	5,480
Net amount...		20,818½

Add rent in the new plan for villages made over to the Poligars superseded by the Darogah Establishment, being those principally in which the Poligars and their ancestors had resided...	...	573½
		21,391

Charges.

Life Pensions to Poligars not employed in the new Police ... 750-0-0

New Police.

5. Darogah Stations under Police Darogahs (many of whom having been formerly Poligars, their pay was fixed on a high scale) and the Subordinate Tannah Stations and Peons ...	* 15,624	16,374
Estimated surplus in 1801 ...		5,017

* It appears now to amount to Star Pagodas 14,755-37-79.

† Note.—The Board understood that the actual surplus exceeds 20,000 twenty thousand Pagodas per annum; but they have called for further information from the Collector.

2085. The Police Establishment in the Zillah of Chingleput, we observed had been diminished since this period, the actual was therefore greater than the estimated † surplus.

2086. The practice established in the Zillah of Chingleput, we remarked had been previously introduced into Tinnevelly, and had since been extended to other districts.

2087. Mr. Lushington, we observed in his letter of the 7th October 1800, writes from Tinnevelly, that the gross Jumma of all established collections (Cavelly) in the Circar lands for the past Fusly 1209 amounted under the various heads specified in the statements which accompanied his letter to C. C. 1,07,603-0-0 or Star Pagodas 65,213-42-21.

2088. Mr. Cotton, the Collector in Tinnevelly in the 3rd para. of his letter dated 28th July 1815, estimated the Cavelly Russooms of Tinnevelly resumed at 53,800 Pagodas, and in para. 9 stated that the Darogah and Tannah Establishment to be very low; 215 Peons only appeared to be employed.

2089. In the 11th para. of Colonel Munro's Report to the Police Committee dated 10th April 1806, it was stated that when "the Mahomedan kings of Golcondah and Beejapoor had driven the "Bijjinnagar Royels from the countries of which the Ceded Districts form a principal part, it appears that they at first in some degree adopted the Cavelly system by continuing the old Cavilgars, and in some instances creating new ones either in favor of persons by whom they had been aided against the Hindu Government or of Chiefs, whose reductions being difficult, it was deemed expedient to purchase their submission by the grant of a valuable office. They soon however reduced the russoom or commission on the collections held by the great Cavilgars from

"10 to 5 per cent., and at the same time resumed a great proportion of the Enam Villages and lands. As they were hostile to the whole Cavelly system, they lost no opportunity of lessening both the percentage and the Enams, of forcing the Cavilgar to commute his allowances for a fixed sum much below their amount, and of stopping the whole wherever it could be done with safety. By these means the Cavelly percentage in the Ceded Districts at the time of the conquest by Hyder Ally had fallen from about Canteroy Pagodas 2,42,010 to Canteroy Pagodas 36,125, and the Enams from about Canteroy Pagodas 2,42,020 to Canteroy Pagodas 97,158, and during his government the percentage was entirely done away, almost the whole of the Enam villages resumed, and the Enam lands reduced to about Canteroy Pagodas 14,95 as exhibited in the Statement No. 4."

2090. In the 26th para. of the same letter, Colonel Munro estimated the Talliari privileges at 47,000 Star Pagodas. It appeared clear from the whole tenor of Colonel Munro's very able report above referred to, that on the supercession of the Poligars in the Ceded Districts, and on the survey being instituted, all the privileges of the Poligars merged in the Land rent, in other words the fees, &c. that the inhabitants paid to the Poligars were abolished, and their rent free lands, if they possessed any, assumed.

"The present Police Establishment" observed Colonel Munro, "is of the same nature as that which existed under the Mysore Government. It is composed of the village Talliaris, of Circar walls and their Peons in the principal towns, of guards of Peons, in a few of the most dangerous ghauts."

"Neither the great nor the petty Cavilgars in the Statement No. 4 can now be regarded as Police officers. Most of the great Cavilgars are Poligars who were expelled under the Mysore Government, and all of them are pensioners receiving allowances from Government either in money or land, not for any services to be performed, but merely to induce them to live in quietude by leaving them no motive to plunder for a subsistence. The petty Cavilgars are also on the same grounds permitted to enjoy their allowances; but no useful service is or can be got from them, for they have been too little accustomed to subordination to obey the heads of villages or even the Amildars without compulsion. They are the remains of a race of men who have always been dangerous to the tranquillity of the country. It is therefore better that Cavilgars of every description should be regarded as pensioners from whom no service is to be exacted, and that their lands should be gradually resumed in the failure of heirs."

2091. This we thought demonstrated that the Cavelly Revenue of the Ceded Districts has been added to the Land Revenue, and that Government in that District were bound to provide for an efficient Police at its own expense.

2092. In the 7th para. of Mr. Hepburn's letter of the 23rd May 1815, it was stated that the Committee appointed in 1813 to examine the state of the Police in Tanjore, recommended the Regulations of the whole of the Cavelly fees. This recommendation was adopted. The expenses of the new Police amounted last year to 34,000 Star Pagodas, while the collections on account of the Cavelly or Police Revenue amounted at the same time to 43,000 Pagodas.

2093. In like manner we observed the Cavelly Manniams and Marahs had been resumed and are now collected with the land rent in the Northern and Southern Divisions of Arcot.

2094. If the act of resuming the Revenue assigned by the Native Governments for Police purposes had been extended to the incomes of the inferior officers of Police, and those offices had been abolished or made mere stipendiaries under the Darogahs or Tanadars, and the privileges in land, money, or in kind had been added to the Land Revenue, it was, we conceive

manifest that what had occurred with regard to the superior instruments of Police would have taken place with regard to the inferior, viz. The receipt of an equivalent would in time have been forgotten, and the expense of providing for the security of the person and property of the native subjects of the Company, would have been considered, as the Police charges appeared now to be considered a heavy tax on the finances of Government.

2095. The Police Revenue under the Native Governments we remarked was defrayed in part by the Government and in part by the people. The items forming the Police Revenue in the Ceded Districts were detailed by Colonel Munro in his Report of the 10th April 1806, and might, we added be taken as the history of the Cavalry Revenue in most Provinces.

See, Col. Munro's letter, 10th April 1806, para. 6. "The funds assigned for the support of the Police Establishment as far as they can now be known appear to be very ample. The Talliari had the same Enam lands, and the same fees in money and in kind as he now enjoys. The petty Cavilgar's allowances arose from the following heads."

1st. "A village rent free or at a low quit rent."

2nd. "A certain portion of Enam land in every village within his jurisdiction."

3rd. "Marah or an allowance in grain upon each plough, or upon the quantity of seed sown."

4th. "Wurtunah or an allowance in money paid by husbandmen on ploughs, and by tradesmen on houses, shops or looms."

5th. Moolves, a small duty on goods passing through the country."

6th. Fusqui, a small duty levied at fairs and weekly markets on shroffs in money and on other dealers in kind."

"The Enam village was granted to the petty Cavilgar only in particular cases. His Marah and Wurtunah are supposed to have been nearly on the same footing as they have been in later times, and the rates at which they were collected to have varied in every village from one fanam to twelve on each plough, house, shop or loom. His Moolvies or duty on goods was from one Roowa to one pice per gunny; it was levied wherever the Circar Customs were levied, and was usually to save the expense and trouble of a separate collection rented to the Custom farmer."

"The allowance of the head Cavilgar consisted of

1st. "A certain number of Enam or rent free villages.

2nd. "Portions of Enam land in each village. These two heads of Enam villages and lands usually amounted to 10 per cent. of the land and sometimes to more.

3rd. "Marah,
4th. "Wurtunah,
5th. "Moolvies,
6th. "Fusqui." } In the same manner as to the petty Cavilgar.

7th. "Ten per cent. on the gross collection of the Circar Revenue."

2096. We subjoined the following abstract of the Judicial charges of the Police charges and other Judicial charges and receipts, and credited the Revenue which appeared to us to have been assigned for defraying the expense of the Judicial system.

JUDICIAL AND POLICE CHARGES.

Judges and Registers' salaries	4,14,480	24	39
Surgeons' salaries, allowances and establishments	24,653	1	19
Native Establishments, Civil and Criminal...	1,44,987	18	78
	5,84,120	44	56

CONTINGENT CHARGES.

Contingencies, rent of Court Houses and Jails, repairs of do. &c.	28,694	7	33
Batta to witnesses and support of prisoners ...	35,194	22	39
Extra charges	17,194	39	29

Total Judicial ... 6,65,204 23 77

POLICE.

Police Establishment including Cutwals and the Ganjam Sibbendy Corps. 2,25,835 20 0

Grand Total of Judicial and Police Charges, 8,91,039 43 77

JUDICIAL RECEIPTS.

Fees, &c	29,058	14	67
Fines and forfeitures ...	11,864	3	12
Refunds of charges ...	10,666	8	76

51,588 26 75

POLICE RECEIPTS.

By the Magistrate 2,128 32 23

By Police Revenue, estimated to be included in the Land Revenue or not otherwise shewn in the accounts. 2,14,166 0 55

2,16,294 32 78

2,67,883 14 73

By Net Salt Revenue... .. 6,44,275 17 15

„ Stamp 93,481 28 13

10,05,640 15 21

Estimated surplus. 1,14,600 16 24

2097. For the particulars of these sums we referred to the Appendix A.

2098. The Governor in Council we observed might be surprised to see the Revenue derived from the Salt Monopoly included as a Judicial receipt. It appeared however from the Report of the Board of Revenue, dated 3rd September 1799, which was approved by the most noble the then Governor General in Council, that this tax which has increased the price of Salt from 1½ or 2 Star Pagodas to 30 Star Pagodas per garce or nearly 1,500 per cent., was expressly declared to be intended to defray the expense of the Judicial Courts about to be established for the protection of the persons and property of the native subjects under this Government.

2099. In inserting the amount of the net Salt Revenue as a set off to the Judicial charges, we did not mean to maintain that the Government had not a right to impose this tax, or if imposed, that it was not appropriable to any other than Judicial expenses; we stated that our only object was to shew that an additional tax, not in existence prior to the establishment of the

Courts, and proposed to be levied for the purpose of meeting the charge which the establishment of these Courts would entail, had answered the end for which it was imposed.

2100. We stated that the Medical Establishment, some part of the charges for the support of prisoners, all the charges paid for Cutwalls and other Police purposes by Collectors previous to the separation of the Police from the Collectors should be deducted when the total charge resulting from the establishment of Courts of Justice were under consideration. The Sibbendy Corps in the Zillah of Ganjam was not, we remarked a new charge. Sibbendy Corps existed under the Collectors for many years in the Northern Circars to a much greater extent than are now employed.

2101. The amount of Police Revenue received by Government, but not brought to the credit of Police charges, we estimated at Star Pagodas 2,14,166-0-53, and this estimate we observed was taken from returns furnished by the Collectors. By the Police Committee of 1814, the Revenue appropriable to Police purposes was estimated at Star Pagodas 3,70,000 as per Statement A enclosed in their Report. The first sum we were of opinion was underrated; the latter sum included Revenue not resumed, and Revenue now assigned for the support of the Taluk Police. The amount however we observed was sufficiently accurate to elucidate the question here discussed, but stated that we had called for further information on this subject.

2102. We here begged leave to suggest that the head of "Police" in the public accounts should in future receive credit for its proper Revenue. If authorized to communicate with the Accountant General on the subject, we stated that we should have little difficulty in submitting to Government for its final determination a Statement shewing the precise sum for which the head of "Police" was entitled to receive credit.

Leisure afforded to the Judge by the proposed transfer of his Magisterial and Police duties to the Collector.

2103. This advantage, we remarked would be admitted without hesitation, as the result of the Judge being relieved from Magisterial and Police duties.

The number of days in the year being.	365
Deducting Sundays.	52
	313

Deducting three days in six or half, for the time appropriated to the discharge of the Magistrate's duties... 156½
there remained 156 days for the administration of Civil Justice.

From which again we remarked must be deducted a number of days for the Darsarah, Mahorum and other native festivals... 000

Ditto. ditto. for the time the Court of Circuit may be at the station, or at least

NOTE.—The duty of translating all documents for the Court of Circuit was represented as very heavy and occupying much time. See Mr. Ross and Mr. Chaplin's Reports.

the time required to be set apart to prepare the documents required for that Court, part of the criminal and part of the Judicial days ... 000

Time required to write reports on Judicial, Police and other Magistrate's business so frequently called

for of late ... 000
Days lost by leave of absence, indisposition and other causes ... 000

Leaving the number of days in a year estimated to be employed in deciding Civil causes... 000

2104. It might then be remarked, be demonstrated by the evidence of figures that Judge had not many days in the year to appropriate to the hearing and trying of Civil causes. But it appeared that the duties of Judges and Magistrates were not all equally arduous. In some districts we remarked, the duties of Magistrate are extremely onerous. In others the duties of Magistrate are light, and those of the Judge heavy. In a few, the duties of Judge and Magistrate are not more than one individual can perform. If this statement gathered from the Collector's Reports were nearly correct, and its correctness we observed could be best substantiated by the Sudder Court. It was possible that the result of a general transfer of the nature contemplated might in some cases be to transfer the duties of Magistrate from a Judge, who has ample leisure to discharge them to a Collector, whose time was already fully occupied with the multifarious and detailed duties already assigned to him.

GREATER EFFICIENCY IN THE POLICE DEPARTMENT.

2105. If it could be established that there was no necessary connexion between the duties of Magistrate and those of Superintendent of Police, we were of opinion that the measure of transferring to Collectors the Police duties only would produce both a saving of expense and greater efficiency in the Police Department. It was liable however, we remarked to one very serious objection, viz., the possibility of Revenue Officers perverting the power of Police to promote the interests of Revenue. The necessity which unfortunately so often occurred of pressing supplies for detachments, or furnishing them for the use of the Commissariat, we stated to open a wide door to native servants, to harass in the Police Department those who might have offended them in the Revenue Department. In the Ceded Districts however the only superior officers now employed in the Police with the exception of a few Cutwalls, and the Ashum or Military Peons, it appeared were the native servants of the Collector owing as already stated to the old Cavalry system having been suppressed.

"No material alteration in the administration of the Police since the establishment of the Courts has taken place," observed Mr. Chaplin "in the Ceded Districts, with the exception of the Magisterial powers being vested in the Judge, instead of being as formerly in the hands of the Collector. No Darogahs having yet been appointed, the Amildars of district who form a part of the regular establishment of the Collector, are still the Chief Police Agent under the Judge in each talook. In the transaction of their Police business, they are assisted as heretofore by the heads of villages, and by the Tallicaries. They have also the aid, but in a more limited degree than before, of the Ashum or Police Corps. As far therefore as relates to the Ceded Districts, the only change contemplated will be that of re-transferring from the Judge to the Collector, the superintendence of the Police together with Magisterial powers, thereby investing him again with authority and control over his own servants in the Police Department."

2106. It appeared to us to be certain, and indeed was admitted by most of the Collectors that a more vigilant control could be exercised by them over their native servants if under one head, although employed in two departments, than could possibly be exercised by the Magistrate over Revenue servants employed in the Police Department, and unavoidably considering their Revenue duties as of superior importance to their Police duties. There was some danger we apprehended of this opinion of the secondary nature of Police duties continuing, and, as already stated, that either Revenue affairs would be neglected for matters of Police, or Police affairs would be neglected for Revenue duties. There were, we remarked, times of the year when under the Ryotwar system, which is now about to be generally introduced, Revenue servants would be little able to bestow much attention on Police duties. It had also been observed that it was as incongruous to annex the performance of Police and Magistrates' duties to a Civil Judge, as it was to annex those duties to the office of Collector; and that it would be better to have a separate person in charge of the Police and Magistracy. This indeed appeared to us the arrange

From Mr. Lushington, 15th, in Cons., 20th July, 1815. Para. 3.

ment to be preferred, still if a separate Police Establishment was not to be allowed, the Revenue servants employed in the Police would be under two masters, a measure very objectionable. This we thought might perhaps be obviated by the following plan:—

1st.—Zillah Judges and their Registers to be relieved from all Police duties and from all Magistrate's duties except in cases hereafter provided for.

2nd.—Collectors to be Head Magistrates and Superintendents of Police in the Districts under their charge.

3rd.—Assistants to Collectors to be Deputy Magistrates and Deputy Superintendents of Police.

4th.—Collectors to be in future styled "Magistrates" and Collectors of Zillahs."

5th.—Magistrates to be at liberty to delegate to their deputies the duties of Magistrate and Superintendent of Police, and to resume such powers when it is most advantageous to the public service that they should act themselves as Magistrates.

6th.—Deputy Magistrates in all practicable cases to have charge of the Zillah Jail, to reside at the station where it is erected, and the Magistrate's Court to be held there. Deputy Magistrates to be fixed residents, unless in cases when the Head Magistrate may consider it necessary to become a Resident at the station, in order to deputise his Deputy on Revenue Police or other duties. Either the head or Deputy, or an Acting Magistrate to be always present at the station where the Jail is erected, in order that the Magistrates' Court may be shut as seldom as practicable, and the escape of prisoners be prevented by the persons vigilance and precaution of a Magistrate.

7th.—The person acting as Magistrate under this Regulation to possess all the powers granted by the existing Regulations to Magistrates, but all orders issued in the Police or Magistrates' Department and all summonses to be issued in the name of the Collector of the Zillah to bear his official seal, but to be signed by the person doing the duty of Magistrate.

8th.—In the event of the absence or indisposition of the Collector or his Assistant, or in other cases, to be competent for Registers, Assistant Judges, Commercial Residents, their Deputies or Assistants, to act as temporary Magistrates, and to take charge of the Jail. (The mode and manner of appointing them or applying for their services to be entered here.)

9th.—All persons acting as Magistrates to be declared liable to a Civil prosecution for damages for abuse of the power vested in them to the injury of individuals. For criminal acts we observed, they are already amenable to the King's Court at Madras.

REMARKS.

This we observed was necessary, because all the inferior officers are Revenue servants. It would shew them that the Collector was the head of the whole.

When Collectors and Assistants were sick or on leave of absence, their duties must then be provided for. If a Collector is making a Ryotwar Settlement, he cannot, we observed be called off to take charge of the Jail and Magistrate's office.

The transfer of Magistrates' duties to Collectors contrary to the fixed principles of jurisprudence.

2107. This we remarked was not perhaps a branch of the discussion which it was the duty of the Board of Revenue to notice; but as the general powers given to a Magistrate by the Regulations enacted for his guidance and the special powers given by the following Regulations, viz:—

By Regulation I. A. D. 1805, for the Salt Monopoly.

By Regulations I. II and III. A. D. 1812, for the Sayer.

By Regulations VII and VIII. A. D. 1811, for the Tobacco Monopoly.

By Regulation I. A. D. 1808, for the Abkary Revenue.

By Regulations IV and VIII. A. D. 1808, for Stamp Revenue would, on the transfer of the power and duties of Magistrate to the Collector require him to exercise the powers of Magistrate in hearing, trying and punishing to the extent warranted by the laws, all petty frauds on the Land Revenue under Ryotwar, greater frauds in the Sayer, Salt, Tobacco and Abkary Revenue and other misdemeanors; we deemed it our duty to notice the subject here that such provision might be made in the Regulation now preparing as might in the wisdom of Government appear proper either for limiting, restricting or extending the powers given to Collectors or Magistrates by those Regulations.

Mr. Read the Collector in Canara observed,—“It is the general opinion of the Judicial ser-

vants who have been employed upon this coast, that the number of criminals and work attendant upon them in Canara might alone occupy the time and attention of the most active Magistrate. It is

“a Province of great extent, and so fruitful of crimes that when the present Judge and Magistrate took charge of it in the beginning of January, he found 436 persons who had been apprehended at different times, but either not examined or not committed, consequently was unable to enter on the trial of a single Civil suit before the month of May; the number of criminal examinations taken for six months ending the 30th June last being no less than 1,367 robberies attended with murder, which have been extremely common, and which necessarily leads to longer and more intricate examinations than would be necessary in crimes of less magnitude.” The punishment of frauds committed in the Custom, Salt and Tobacco Departments, Mr. Read added were likewise extremely frequent, and daily occupied a portion of the Magistrate's time.

2108. Several of the Collectors we observed had contended for the absolute necessity of transferring to them all or none of the powers now vested in Judges as Magistrates and Superintendents of Police.

“Regarding the expediency of the proposed measure I have uniformly entertained,” said

Mr. Chaplin, “the same opinion which I now hold that it would materially contribute to the efficiency of the Police. The principal as well as the subordinate Police Officers, the Amildars and the Chiefs of

villages being all Revenue servants are at present placed in the very embarrassing predicament of being subjected to two distinct authorities. The inconveniences arising from their being compelled to perform the proverbially difficult task of serving two masters are of frequent occurrence, and have not uncommonly produced that paralyzation in the exercise of their respective functions, which the Honorable Court in the 90th para. of their Despatch have so truly and emphatically described to be the necessary consequence of such a division of authority. It is obvious that a duty to be performed under circumstances so irksome must often be undertaken with reluctance, and will therefore be executed imperfectly. In the discharge of Police functions, almost every thing must depend on the zeal and energy of the agents employed, but situated as they now are with little to

"stimulate their zeal, or to impel them to exertion, the Amildars it must be confessed are sometimes but lukewarm in the execution of this service; any extraordinary instance of activity on their part may obtain the Magistrate's approbation, but can produce no solid advantage to them; on the other hand their inactivity however great will seldom render them liable to a heavier punishment than that of fine, and the Judge not having the power to dismiss them they are almost exempted from one of the most effectual checks upon neglect of duty which is the dread of removal from office. The Collector on the contrary has not only the means of inciting but also of compelling them to an active performance of their duties. He has often opportunities of rewarding those whose conduct is meritorious by promotion to offices of higher responsibility and allowances, and he will at once recommend the removal of those whose culpable inactivity may render necessary the adoption of such a measure."

Mr. Chaplin proceeded, "yet should the arrangement recommended by the Court of Directors

From Mr. Chaplin, 15th, in Cons., 24th July 1815, para. 4.

"of 'transferring the duties of Magistrate' from the authority in whose hands they are now vested be adopted, much of the future efficiency of the Police will depend on the degree in which the Magisterial powers are at the same time made over to the Collector. If 'in his magisterial capacity,' he is not allowed to have the same ample authority as is now possessed by the Judge as Magistrate, or if in other words he is to be in any wise a subordinate officer of Police appointed merely to be the intermediate instrument under the Judge for the apprehension of offenders; then I think, and I have no hesitation in submitting the free declaration of my sentiments, that he will prove a very cumbersome and useless addition to the Police Establishment. The want of due authority will frequently render his exertions abortive, and by depriving him of the means of inspiring respect, his appointment will become of more detriment than advantage to the Police Department. The administration of criminal justice under such a modification of the system will be more tardy and circuitous than before, for all offenders that are apprehended must in the first instance be sent by the Amildars to the Collector, instead of going as they now do direct to the Judge. Before the Collector witnesses must be summoned, and an enquiry entered into, without which he cannot judge how far the offences charged against the prisoners are of such a nature as to warrant their being brought to the Magistrate's cognizance; whether the Collector may deem it right to dismiss the complaint for want of proof to establish it, or whether he may think it expedient to send it on to the superior Magistrate for his decision; there will frequently be a difference of judgment as to the propriety of the step which he has pursued. This discrepancy of opinion inevitably tend to occasion a collision between the Magistrate and the Police Superintendent, which will by no means contribute to the advantage of either the Public or Police service; when the Judge and the Superintendent happen to be fixed at the same station, the process will not certainly be quite so circuitous as I have above represented, but the probabilities of a clashing of their authority will increase in an exact ratio with the propinquity of these two officers, and of their respective establishments of servants. Instead of being curtailed, which I presume to be an object of the change of system, the business of Police will be nearly doubled, for the Superintendent must have a separate set of official servants independent of that of a Magistrate, which will cause a considerable increase of expense to Government."

"After the most deliberate consideration that I have been able to give to the subject, I am

Para. 5.

"persuaded that the establishing the Collector as a medium of communication between the Judge and the Amildars will prove a very troublesome arrangement without producing in the slightest imaginable degree any advantage to the Police service. I am also of opinion on the grounds which I have taken the liberty to set forth that the transfer of 'Magisterial duties' necessarily involves the transfer of 'Magisterial powers,' and that the former cannot be efficiently performed without the exercise of the latter. I apprehend further that it will be expedient to impose upon the Collector the

"ungracious office of apprehending criminals without at the same time conferring executive authority upon him, and equally impolitic considered with reference to his respectability as a Revenue officer to reduce him to the subordinate situation of a Police Agent under the Judge, into which he must of course sink if he possesses in the same department inferior powers and is compelled to refer to his principal a great majority of the cases that come before him. In a word, it clearly appears to me on my perhaps imperfect view of the question that the change to be advantageous must be complete, that the full Magisterial powers must go hand in hand with the Magisterial duties, or that they should remain altogether as they now are under the Judge."

"There are a few considerations which may perhaps dictate the expediency of continuing to the Judge as Magistrate his present powers within the limits here-
Para. 6. after to be defined of the station at which the Court is holden. The

"principal of these is that as local Magistrate, he must have Magisterial authority to maintain proper discipline within the Jail; the care and management of which must, I imagine, still rest with the Judge; for if transferred to the Collector, the arrangement would in many instances occasion considerable expense to Government, inasmuch as it would become necessary either that a new Jail should be built at the stations of the Collectors (which are in many Collectorates at a distance from those of the Court) or that new Cutcherries and Treasuries should be erected for the Collectors at the Court Stations; another consideration is that the constant residence of the Judge at the principal town of the Zillah enable him to conduct the Police of the station more effectually than could be done by the Collector, whose avocations must often lead him to distant quarters of the Zillah. For these reasons I would beg to recommend that the Judges should (quatenus Magistrates) possess a limited local jurisdiction."

"It may probably be objected to the proposed change of system, that Collectors ought not to be entrusted with Magisterial powers, because they may be im-
Para. 7. properly exercised for Revenue purposes. To this objection I can

"only reply that the line between the two officers appears to me to be so distinctly drawn that it cannot easily be transgressed; should any irregularity of the sort occur, Government will not find it a difficult matter to provide a remedy. The bare possibility of power being abused is no good argument against the use of it, for under such a mode of reasoning it might be equally objectionable to entrust Executive Magisterial authority to the Judicial Officers who now possess it."

Mr. Ross observed, "I have already stated that it would be desirable, could it be done to

From Mr. Ross, 11th, in Cons., 21st September 1815, para. 9.

"have a separate officer to perform the duties of Magistrate, but that not being practicable, those duties must be intrusted either to the Judge or to the Collector. That there are objections to intrusting the powers of Magistrate to one who is so immediately intrusted in, and responsible for, the due realization of the Revenue as the Collector is, I am fully aware, but I am by no means satisfied that they are stronger than those which exist against putting those executive functions into the hands of the very person whose duty it is to check and control the abuse of them; and it is a subject that will admit of much discussion, whether the abuse of Magisterial power will not be better checked by being kept in the hands of a separate person, even though that person be a Collector, than by being interested to the very officer whose duty it is to administer that restraint and check, but whose credit and interest are thus concerned, in concealing instead of bringing to light and punishment the

"abuses in the department; there will in the one case be a real appeal from the acts of the Magistrate to the Judge, in the other there is none, or at least what is equal to none, for an appeal to the individual who has done the injury against his own act, hardly deserves the name, and it would be difficult to persuade the natives of India

"that in such a case there is any appeal at all."

Note by the Board.
We observed that it had escaped Mr. Ross' recollection that there is an Appeal to the Court of Circuit from the acts of the Magistrate.

Mr. Græme observed, "at a time that it is proposed to deduct from the power of the Courts of Circuit, in order to strengthen the hands of the Magistrates, it can hardly be thought necessary to transfer the Magisterial department to Collectors with impaired authority. They should be permitted to exercise at least the full powers at present vested in the Judges as Magistrates, or the system cannot be expected to be efficient."

From Mr. Græme, 8th, in Cons., 14th August 1815, para. 3.

Para. 4. "I cannot say that I correctly comprehend what would be the distinct duties of the Police, and what of the Magisterial department if the two were separated, and divided between the Judge and Collector, but I suppose them to be that the Collector is to have the power of causing offenders to be apprehended, whom he must send to the Magistrate, who will punish or commit them to trial, as the case may be. In such an arrangement, there would be the inconvenience of multiplying the channel of communication in the progress of an affair towards the Magistrate's Court, and any order or recommendation arising out of the investigation of the case which the Magistrate might think it necessary to give, would be less efficiently executed in having to take the same circuitous course."

"On the transfer of the Police Department to the Collector, the Judge would have no establishment under his orders in the interior to carry into effect any measures which would still rest with him as Magistrate respecting affrays punishable only by him; the Regulations of weights and measures, repairing of roads and other affairs, which it is difficult to define to what department they ought to belong, unless the Tahsildars, who I presume are to be the Police Darogahs should be made subject to their direct authority, as well as to the Collectors, an inconvenience which it is desirable to avoid."

From Mr. Warden, dated 1st July, in Cons., 10th August 1815, para. 2.

Mr. Warden observed, "The Magisterial powers in every view of the subject should, I think, remain as they now are distinct from the Revenue; vesting both in the same person would subvert that control which is indispensable to good government."

Para. 3. "Vesting the Collector with the superintendence of Police as proposed by the Honorable Court of Directors with limited powers of punishing petty offenders, appears to be an arrangement which might be introduced with the best effect. In exercising the power of punishing petty offences, the Collector's proceedings might be liable to the superintending control of Courts of Circuit; much of the present Police Establishment, particularly the Tannah stations might be done away, and much facility would be ensured to the collection of the Revenue. It would do away those clashing of authority which now prevail, and which the refractory avail themselves of to the serious detriment of the Revenue. It will give time to the Judge and Magistrate to devote fuller and better attention to the more important parts of his Magisterial and Judicial functions."

Mr. Hepburn observed, "In respect to the first point, that of vesting the whole Magisterial duty in the Collector, I have no hesitation whatever in saying, that as far as my opinion goes, I consider it quite impossible for the Collector to undertake so important and laborious a department in addition to his own. The extent of the Collectorates is in general so great, and the detail of collecting the Revenue has been so much increased, since the universal introduction of the Courts, as to afford in general ample employment to the Collectors in the performance of their own proper duties. The simple collection and administration of the Revenue, however, as he Board well know, by no means comprehend the whole of a Collector's duty, which is so multifarious as to connect him with almost every Public Department and office in the Civil branch at Madras, besides many of those belonging to the Military Department likewise. In this respect the situation of Collectors is greatly changed of late years; I recollect when

"I was first appointed an Assistant in the Revenue Department, the Collector under whom I was employed had only the Board of Revenue to transact business of all kinds with. His accounts were all forwarded to them, his cash remitted to their Treasury, and excepting an occasional letter to Government, or to the Officers Commanding Stations, his whole correspondence was confined to that with the Board of Revenue alone; since that time however the number of departments with whom the Collector is connected in business is very greatly increased, and I annex a list of more than twenty different heads in the margin, and some of them very numerous in themselves, with which I find a correspondence is conducted by this office independent of Government and the Board, and of the numerous miscellaneous letters which so extensive a charge must give rise to. The very superintendence of this English correspondence, together with the greatly extended size of the Collectorates will shew that there is already full employment for a Collector's time. But even if it is supposed that the Collector's exertions are not entirely required in the duties of Revenue, there still appears another and great objection to constituting him sole Magistrate, which is, that his present avocations produce such very unequal demands upon his time and attention, that he can never reckon upon either of them with sufficient certainty to allow so important a department, and one in which delay is so dangerous to be superadded to his present functions. There is no doubt, but that at some seasons of the year, the mere business of the Revenue does not afford entire occupation to a Collector, but then at other times it is sufficient to engross the whole of his attention, and that too, sometimes for months together, and in such a manner as to make it impossible for him to divide his mind between it and any other branch of the service. I know well that in this district, there is a period of several months in the year, which commence with a payment of the heavy kists, and last till they are all collected, the annual repairs made, and till the advances are arranged, and the next year's cultivation is fairly commenced, when it would be quite out of the Collector's power to superintend the Magisterial department in addition to his own, and the Revenue duties are at no time of a nature, but particularly at that important period of the year to allow of their being delayed. Each must be provided for its own proper season, and if through delay this opportunity passes away, the occasion is for ever lost, and public disadvantage inevitably ensues. What then would become of the Magistrate's duty. It must either be neglected, or the Revenue must, and they are both of too important a nature to be placed in a predicament, where the neglect of one or other must ensue. Besides the usual duties of Collector, he is frequently called upon for the performance of extraordinary ones, as from being connected with so many departments, he is considered more or less to belong to all, which renders him constantly liable to calls of this nature that likewise bear very unequally upon his time, and make it impossible for him ever to be able to reckon upon it at any period with certainty, and for that reason rendering him an improper person to be sole Magistrate."

The Accountant General.
Civil Auditor.
Sub-Treasurer.
Post Master General.
Government Lottery.
Stamp Office.
Commissariat Department.
Mint Committee.
Pension Fund.
Judge.
Assistant Judge.
Magistrate.
Registrar.
Political Residents.
Commercial Residents.
Paymaster.
Surveyor General.
Superintendent Tank Repairs.
Reports and Estimates.
Commanding Officers.
Vaccinators.
Collectors of Sea Customs at all the Ports.
Collectors of Land Customs in all the Provinces.
Postmasters in all the Provinces.
Detachments marching.
Import Ware-house keeper.
Note by the Board of Revenue.

The public correspondence of Collectors has no doubt greatly increased of late years, but with some of the departments enumerated above, the correspondence is very limited.

"Although for these reasons I am of opinion that it would be impracticable to place the entire charge of the Magistracy in the hands of the Collector, yet I think if he could be made an Acting Magistrate as well as the Judge, it would be an arrangement highly beneficial to the country at large; for although the Collector cannot command his time with sufficient certainty at all seasons to enable him to undertake the whole duties of Magistrate, yet there are many valuable hours in the course of the year which he might dedicate to that object with great public advantage, and particularly in repressing the lesser offences, the sufferers from which often grudge the expense, trouble and

Para. 2. "67 a

delay of resorting to the Magistrate's Court to procure the punishment of the offenders. This description of duty could be particularly well performed by the Collector and his Assistants, especially during their frequent tours through the districts and their being Magistrates, and thence having authority to inquire into the state of society would, by this considerable extension of European Agency be productive of very happy consequences to the community at large; so far I think the execution of the plan would be highly advisable, but to carry it to its full extent appears to me impracticable without risking injury to the too far most important branches of the Civil administration."

"This subject I conclude refers also to the proposed plan of placing the Police under Para. 4. "the Collector, to which the same objections will equally apply as those relating to the Magistracy. Without some guide as to the nature of this plan, it is difficult to be able to say much about it, but I cannot help fearing if the Collector is constituted Police Master, without being at the same time intrusted with the powers of Magistrate, it will place him and his establishment in a very inefficient situation, and will leave him with a most important duty to perform, without affording him the means of discharging it satisfactorily. The authority which the Agents of Police possess, and which enables them to execute their functions is from being at the same time the Magistrate's officers; if these two are separated, the Police Master will be left without the power of enforcing any of his orders, and his subordinates will be liable to prosecution for the most ordinary discharge of their duty, which as officers of the Magistrate they would be fully justified in so executing. If the Police Master is to be permitted to commit offenders for trial, it would seem that he might be intrusted with the whole authority of a Magistrate if this most important branch of it is confided to him. The duties of the Police and the Magistracy are so nearly allied, that it appears almost impossible to separate them without rendering the Police totally inefficient. To conduct the duties of it at all, the power of apprehending persons, and the power of restraint till examination must be invested in that officer, and this power of personal restraint is a high branch of the Magisterial office, and is so indispensable to the other department that without it, it could not exist. It is to be presumed therefore that to this extent the power of the Magistrate must of necessity be assigned to the Police Master.

Mr. Lushington very justly observed,—“It is not I am sure saying too much that the interference of judicial authority has frequently been beneficially interposed between the inhabitants and the Revenue servants. The Collector and his servants are naturally anxious to collect the Revenues, and cannot view a matter at issue between themselves and the ryots with that dispassionate coldness which a Magistrate would do without any interest in the question at issue. It is true that the Revenue Officers might not abuse their trust, and use their Police powers in collecting the Revenue, but it is by no means impossible, or indeed improbable, and therefore it ought to be guarded against by the legislature.

“Mr. Fraser observed,—“In the district under my charge the Magistrate's Department is so limited, in comparison with what is the case in the other Collectorate, that inconvenience would not be felt by the transfer thereof to the Collector's Department in the same degree that would probably arise in other places where the case is different; nevertheless, as it must be admitted that there is more business of a nature directly Revenue than the Collector can easily overtake, while there happens to be very little duty in general in the Zillah Court, it is apparent that the transfer of the whole duties of Magistrate to the Collector would obviously overload an office already sufficiently occupied without apparent necessity. I have always been of opinion that the Collector ought to be invested with a certain portion of Magisterial authority to be

“exercised more particularly only in parts of the district at a distance from the ordinary range of the sitting Magistrate, but it seems to me that if sufficient power is vested in him to carry on the Police duties as is now in contemplation, it will be better that the functions of Magistrate remain as now in the hands of the Zillah Judge.”

Mr. Hargrave observed,—“In the first place I take the liberty to state that independent of my Revenue duties, which would not allow me to execute in a satisfactory manner those of a Magistrate, a great obstacle to the proposed transfer seems to offer itself in the very unsettled state of a Collector's residence, his occasional visits to different parts of the Collectorate would cause a very inefficient discharge of Magisterial functions, or if those were properly attended to, he would be obliged to neglect his duty as a Revenue Officer.”

Mr. Peter stated,—“As your Board must be so well acquainted with the numerous duties which at present call forth the attention of Collectors, it would be needless for me to point them out; I shall therefore only offer it as my opinion, that they are of such a nature as to render them unable to undertake the whole of the duties of a Magistrate as vested in him by the Regulations without neglecting some of those which now require their constant consideration.”

2109. These quotations we observed furnished the principal arguments used by Collectors for or against the transfer of the Magistrate's powers and duties to Collectors; we therefore inserted them in the body of our Proceedings.

2110. In the Northern Circars where the Land Revenue is permanently fixed and collected with a facility not experienced in other districts, Messrs. Spottiswoode, Smith, T. Oakes and Russell recommended that the duties of Magistrate and of Superintendent of Police should be transferred to them. Mr. Russell stated however that the town and large pottah at Masulipatam would furnish exclusive employment for one Magistrate, and that separate provision must be made for the discharge of Magistrate's duties in that place in the event of the transfer, either by continuing the present Judge as Magistrate or appointing the Collector's assistant Local Magistrate.

2111. The Collector as Superintendent of Police only and not Magistrate would, some of the Collectors apprehended be responsible to two authorities, the superior Criminal Courts and the Board of Revenue; we did not however consider this circumstance to afford valid objection to the measure.

2112. It would, we remarked, be found that some Collectors thought it advantageous that a Magistrate should move about the district or rather thought that a Collector moving about and authorized to act as Magistrate would prove a great benefit to the people.

2113. We stated that we were not aware of any advantage to be derived from an itinerant Magistracy, that would not be better obtained by a fixed station for the office, but to increase the number of Magistrates would no doubt, we remarked, be a great advantage particularly where the range of a Magistrate's limits are so extensive, as to require persons to travel in some instances from one hundred to one hundred and fifty miles. It would, we observed, of course be for the Governor in Council to decide whether Collectors should have Magistrate's powers, and Judges should be deprived of by them, or both should act as Magistrates.

HEADS of VILLAGES to be made Potails and employed in deciding Civil suits, in discharging certain Magisterial duties, certain Police duties, and in the Ryotwar villages in performing certain Revenue duties, and to perform these duties without remuneration.

2114. We stated that we were aware that in the Ceded Districts of 1792 now denominated the Zillah of Salem, as well as in the Ceded Districts of 1800, now the Zillahs of Bellary and

Cuddapah and in Coimbatore, the practice had been established for the Collector to select one or more of the inhabitants of each village to be the officiating Potail or Potails, and to pay him or them from the Revenue of certain lands assigned by the Native Government in Enam tenure to the heads of villages collectively; whether the making that tenure a special service tenure of one, which was a general tenure of all, was or was not an innovation, it might perhaps be now difficult to determine, but we believed it to be matter of fact, that from Ganjam to Cape Comorin east of the ghauts, the word "Potail" is not known, and that the office as vested by authority exclusively in one person does not exist. In some of the districts enumerated, the Enams held by the head inhabitants had, we remarked, been resumed and added to the Land Revenue, and the equivalent had been annually disbursed as monthly pay to the selected Potail, who had thus become to all intents and purposes a stipendiary officer of the Collector.

2115. The duties performed by Potails in the districts abovenamed were performed prior to the introduction of the Ryotwar system into the Carnatic by Monigars, Turuffdars or Parbutties. Officers appointed and paid by the Government and were, we observed, so performed at this day in the Zillah of Chingleput and in all the alienated villages of the Carnatic. The Enams held by heads of villages were not resumed, and we had reason to know were not considered as held on the sole condition of performing precise Revenue, Police or Judicial duties. They were, we observed, considered as held in virtue of a right derived as descendants of the first settlers of the village as an acknowledgment of a superior or preferable right of occupancy, and as some remuneration for the performance of the general municipal duties of the village. These municipal duties we stated to be various and often unconnected with the services due to Government. In Tinnevely, the Collector stated that the inhabitants never performed Police duties, and this we believed to have been the case in Trichinopoly.

Mr. Hepburn the Collector in Tanjore observed as follows:—"I may not perhaps be considered irrelevant to the general subject of the proposed changes to state in this place, that one of the principal of them and one from which great results seems to be reckoned upon must have been framed upon a state of things considerably different from that existing in this Province. I mean the Civil and Criminal powers to be vested in persons denominated the Potails and in the Curnums of villages.

"From the best information I have hitherto been able to obtain upon this subject, I cannot find that there exists now or ever did exist such a personage as a Potail. The Board know that the whole of the land in this Province is private property, Meerassy. In some cases the whole of the lands of a village belong to one person, in others they are divided into from two shares to five hundred in a village, each the property of a separate individual, all of whom have a direct and common interest in the village, and claim an interference in the administration of its affairs. Of the first description of villages there are 1,690, in which the sole Meerassidar doubtless has a considerable degree of authority, and he might perhaps be got to exercise the functions expected of a Potail; of the latter description, there are 3,134 villages, but in what manner is the system to be conducted in them? Hitherto the Meerassidars have all been upon an equal condition with each other, and even if the difficult point was got over of selecting which amongst them to be constituted Potail, how can it be expected that those persons, who till now have stood upon a footing of perfect equality with him, will submit quietly to his authority, which he will of course exhibit to them in the most offensive manner, that of assuming the entire control of the affairs of the village, in the management of which they have hitherto borne as great a part as himself, and if any authority is attached to his

NOTE.—In Mr. Fraser's Diary for August on the 14th day, "a Tahsildar requests to know whether he ought to put in the statement as required by Col. Munro the names of the whole inhabitants who are enjoying the Enams allotted to the head inhabitants, or those only who were nominated by the Circars as head inhabitants."

"In answer, the Tahsildar is directed to put in the settlement the names of the appointed head inhabitants and not any other."

From Mr. Hepburn, 23rd, in Cons., 29th May 1815, para. 17.

From Mr. Hepburn, 23rd, in Cons., 29th May 1815, para. 18.

"office, there can be but little doubt that it will be exercised in the attainment of the objects of all others the most gratifying to his feelings, that of being undisputed superior in his own village. From what is known of the disposition of the people here, there can be little difficulty in saying that they never would patiently submit to the control that is proposed to be vested in one of their own body, and still less will they submit their causes to arbitration, if money or time can procure either another tribunal, or delay in the settlement of them, as little would they consent to the interference of the curnum in their disputes. These officers must be on a very different footing here from the one contemplated in the plan. As so far from having any thing like an influence amongst the Meerassidars, it is but very lately that they were their own servants, and it is one of the most difficult tasks to get the curnums to consider themselves as officers of Government, and to do their duty independent of the Meerassidars. It can only be in a country in a much more backward state of civilization than this, where the curnum is of the consequence contemplated in the proposed system, there is knowledge of accounts, and the dependence which the generality of the inhabitants must have upon him from their ignorance of reading and writing gives him a degree of consequence, which in such a Province as this, inhabited principally by Bramins, all of whom can read and write does not belong to him, his acquirement in these particulars impart no importance to him here, and he consequently falls into his own proper place in society according to his caste, which being generally a Sudr places him in a rank far below that of the Meerassidars, when they happen to be Bramins, which the greatest proportion of them are. They would therefore scorn the idea of having their affairs and disputes investigated and decided on by a person whom they consider as so much beneath them in every respect."

"Some little difficulty" said Mr. Sullivan, the Collector in Chingleput, may appear to present itself at first to the introduction of the new system of Police into this Zillah from the situation of the Meerassidars. There is no description of person amongst them answering exactly to the Potail or Reddy of the neighbouring countries: each village however has managers (*Prevuttah) who are entrusted with the entire control of its concerns, and who are remunerated by the body of Meerassidars for all expenses that may be incurred by them on the public account. In some of the villages, the village Enams are occupied entirely by the managers to the exclusion of the other Meerassidars, the number of managers in the larger villages is generally four, sometimes five, in the smaller three, two, and occasionally one."

From Mr. Sullivan, in Zillah Chingleput 26th, in Cons., 29th June 1815, paras. 19th to 23rd inclusive.

Note by the Board of Revenue. * Supposed to be meant Parbutty. The Parbutty appointed by Government is paid by the inhabitants so long as the village remains under Amantia. When rented to the inhabitants, they may either employ a servant of this nature or manage the concerns themselves. The Government does not interfere.

"The management of some of the villages was held by the ancestors of those who at present have the authority, and who derived it either from their possessing the largest shares in the lands or by appointments from the Circar, in others, where there is an equality in the shares, the managers are selected from their superior intelligence and ability."

"There will be no difficulty in selecting one or two persons in every village from amongst these managers to fulfil the duties which are to devolve on the heads of villages in other

"districts, nor do I imagine that such a proceeding would create jealousy in the minds of the other inhabitants, provided the appointment is made by the Circar, and the proportion of fee to be attached to the office regulated by the same authority."

"In villages where the lands are divided nearly in equal proportions between Bramins and Shudras, it will be necessary that one of each caste should be appointed to conduct the duties of the headship."

"It is in the knowledge of the Board that long previous to the constitution of the Courts

Note by the Board of Revenue.

These references the Board have reason to believe were confined to matters of importance connected with religion, caste, marriages, &c., and had little to do with the ordinary administration of justice.

"people were in the habit of resorting from all parts of the Deckan to Conjeveram, for the purpose of obtaining decisions upon important causes concerning castes, inheritance, marriage, adoption, &c. from the learned Sastrees, who were assembled there by orders from the Amildars as Punchayets. The numbers of people qualified for taking cognizance of disputes of this kind is not at all diminished, and perhaps the revival of their powers under judicious regulations might be made productive of extensive benefits."

"In this district" said the Collector in Tinnevely, "the head inhabitants and curnums do

From Mr. Cotton, in Tinnevely, 23rd July, in Cons., 7th August 1815, para. 7th.

"not appear hitherto to have had any concern in the Police of the country, the Cavelly system was formerly established here, and the Poligars now Zemindars were the Cavelgarrahs, having the assistance only of the Taliars in the villages, and being made pecuniarily responsible for all robberies committed within the limits of their respective cavils."

"Independent of assisting to collect the village rents, the Potails" observed the Collector

From Mr. Read, in Canara 15th, in Cons., 27th November 1815, paras. 3, 4 and 5.

in Canara "adjust the proportion of supplies whether of coolies or provisions required at any time from their villages, and attend upon the Shanbogues when necessary to assist them in forming their accounts being naturally well acquainted with the cultivation of their villages. They likewise attend at the period of Settlement both by Tahsildars and myself to afford any local information wanted. These are their principal duties, nor would it be practicable under the Ryotwar system obtaining in Canara to form or collect the Settlements without them. There is likewise an inferior but most useful description of people called Oogranics subordinate to them, who assist both the Shanbogues and Potails in all their duties. Of these there are generally one, and sometimes two in every Magani."

"The Shanbogues are paid from 4 to 10 Rupees monthly in proportion to the amount collected by each, or about $\frac{1}{4}$ per cent. The Potails are paid by a percentage also upon their village rents of $\frac{1}{4}$ per cent. varying from $\frac{1}{2}$ a Rupee to 20 Rupees annually, but averaging in Bekul $9\frac{1}{2}$ Rupees. The Oogranics receive from 1 to 3 Rupees monthly. Neither of these people received any fixed pay during the Sultan's Government; but as the Asophs and Amildars could not do without them, they were always privately supported by

"contributions permitted to be made for them. They were besides always favored in their rents and exempted in a great measure from various burthensome duties exacted of the other inhabitants."

"Most of the Shanbogues in the 4 Northern talooks claim their appointments as hereditary, but the number of these to the southward of Onore are much fewer. This descent of duty is not found to impede the public service, for when the incumbent from youth, age, or any disability is unable to discharge the duties, a deputy is constantly employed who shares in the pay while acting. Under the Sultan's Government many wishing to become Shanbogues paid a Nazzar for it, and even now the situation is in general eagerly coveted, but that of Potail seems to be held in less estimation. Many instances can be adduced of Potails in Canara throwing up their situation, proceeding I imagine from the following causes. In our early Settlements it was soon discovered that the rent of almost every Potail was much lower than those of the other Ryots, which though justifiable in former times when subjected to various exactions and burthensome duties, was no longer so under our Government, and they have all in consequence been gradually raised to the common level. It was likewise found that in all village supplies they evaded contributing their personal share, either of provision or coolies, throwing all the burden on the other Ryots."

2116. The Ryotwar system we remarked was first introduced in the western countries above the ghaut. It originated with Colonel Read in the Ceded Districts of 1792 now the Salem and Baramahl districts, and was not attempted to be introduced below the ghauts till 1801.

2117. We deemed it not material here to enter on a question of such intricacy as the right of Government to appropriate the whole of the Enams belonging to the head inhabitants or inhabitants generally to the payment of one or more head inhabitants selected to perform the duties of Native Judge, Magistrate, Native Superintendent of Police and Native Collector. Neither did we doubt the practicability of procuring an inhabitant of each village to undertake these offices. But we doubted the justice, we question the right of Government to appropriate to this person exclusively privileges and immunities long enjoyed conjointly with others. It should also, we remarked, be recollected that the decisions passed on this question by the Revenue authorities had been the result of their own interpretations, from which an appeal could hardly be said to have existed. Be this as it might, there was, we observed, little reason to doubt that the offices would be readily undertaken even gratuitously, but how far it would be prudent to grant such powers

to persons either not paid at all, or not adequately paid, so as to place them beyond temptation to betray their trust was, we remarked, a question for consideration in another department. In Coimbatore the office of Potal we observed had recently been stated to have been *actually purchased*. If so it must, we conceived, have advantages independent of the Enams or pay in lieu of them. Indeed, experience we added had shewn that whenever a native is vested with power, he will very generally convert that power into the means of procuring private emolument. The very general and too notorious charges of corruption brought against arbitrators prior to the establishment of the Zillah Courts, and the strong objections still entertained to that mode of settling causes might, we thought, be taken as evidence of this fact, and Mr. Ravenshaw's Statements alluded to by the Honorable the Court of Directors respecting the oppressions committed by head inhabitants on the inferior Ryots if correct to the full extent must, we thought be admitted as further evidence of the abuse of the power hitherto vested in the head inhabitants, and its perversion to purposes of fraud, injustice and private gain.

2118. To conclude—if the duties of Superintendent of Police could be so defined by Regulation as not to interfere with the duties of Magistrate; if the Magistrate could be restricted from interfering in the details of Police; if adequate powers could be given to Collectors to conduct the duties of Police in an efficient manner, we were of opinion that the duty of superintending the Police only should be transferred to Collectors. That duty in addition to the various other duties required of Collectors under this Government would we conceived, occupy their whole time in most districts, and require that they should always have the aid of one, and in some districts of two European Assistants.

2119. We concluded that it would be determined in the Judicial Department, whether it was necessary or expedient to grant to Collectors as Superintendent of Police any of the powers at present exercised by Magistrates. Many of the Collectors we observed argued strongly in support of the necessity of their being Magistrates, as well as Superintendents of the Police of their respective districts, in order to enable them efficiently to perform the duties of Superintendent of Police.

2120. We considered it proper to call the attention of Government to the observations made by Mr. Græme in the 22nd and following paras. of his report on the subject of Panchayets and the administration of Civil Justice under the present system.

2121. In the reports of Messrs. Chaplin, Ross, Græme, Lushington, Hepburn, Cotton, Warden and Sullivan, we stated that various detailed information would be found, which we did not consider it necessary to notice more particularly.

To Judicial Charges.	Districts.	Courts.	Establishment.				
			Judges and Registers' Salary.	Surgeon's salary, allowances and Establishment.	Native Establish.		
	Presidency.	Sadr Adaulat	40,360 42 39	...	...	11 16	
	Ganjam.	Zillah	9,800 0 0	...	...	4 64	
	Vizagapatam.	Ditto	11,000 0 0	360 0 0	...	4 62	
	Rajahmundry	Ditto	9,800 0 0	1,278 0 20	...	2 00	
		Ditto	10,392 11 50	635 35 20	...	2 75	
	Masulipatam.	Nn. Circuit	37,462 16 27	360 0 0	...	7 03	
	Guntur.	Zillah	10,392 37 35	1,284 32 69	...	4 30	
	Nellore.	Ditto	9,800 0 0	1,277 41 20	...	4 82	
	Chittoor.	Ditto	10,619 23 74	1,343 41 20	...	4 08	
		Do. at Chittoor	10,260 0 0	240 0 0	...	5 24	
	St.	Centre Circuit	36,502 43 5	2,092 21 0	...	7 51	
	Arcot.	Zillah at Verdm.	9,751 30 0	1,277 41 20	...	4 82	
		Zillah	9,800 0 0	360 0 0	...	4 81	
	Uddapah	Ditto	10,298 10 13	1,517 41 20	...	4 59	
	Salem.	Ditto	14,600 0 0	1,277 41 20	...	3 76	
	Coimbatore.	Do. at Daraputika	9,800 0 0	1,277 36 0	...	4 03	
	Seringapatam.	Ditto	6,600 0 0	360 0 0	...	3 86	
	Tanjore.	Do. at Combaconum	16,293 0 40	1,277 41 20	...	4 03	
		Ditto	9,915 19 19	...	...	4 78	
	Trichinopoly.	Sn. Circuit	35,451 27 46	360 0 0	...	7 63	
	Madura.	Zillah	16,402 12 32	1,399 8 20	...	4 50	
	Tinnevely.	Ditto	9,800 0 0	1,517 41 20	...	4 49	
		Do. at Tellicherry	9,800 0 0	...	...	4 30	
	Malabar	Do. at Angadm.	14,450 0 0	1,621 32 20	...	4 03	
		Wn. Circuit	35,400 0 0	2,234 0 30	...	6 83	
	Canara	Zillah at Honore	9,737 14 59	1,277 41 20	...	4 13	
			4,14,480 24 39	24,653 1 19	1,44 98		
	To balance						01

Memorandum.

Sadr Adaulat	51,737	2	23			
Circuit Courts	1,52,941	7	0			
Zillah Courts	4,30,526	14	54	6,65,204	23	77
Police				2,25,835	20	0
						8 41 0

2122. In submitting to the Right Honorable the Governor in Council a copy of our
Government, dated 21st,
 21st December 1815. Proceedings above recited, we explained that we had not embrace therein the discussion of the orders of the Honorable Court respecting the compulsory issue of pattaahs, neither had we prepared the Regulation referred. The information before us on this subject, we observed, was so scanty, and the provisions suggested as necessary to be added to the pattaah Regulation were so various, we had not been able to determine on the best means of providing for the compulsory issue of pattaahs, most of the Collectors, we observed admitted the fact that pattaahs were not generally issued by Zemindars and others, but many also admitted that the reluctance of the cultivators to receive pattaahs was greater than that of the Zemindars to issue them. In truth we remarked there appeared much reason to believe that under the present high rates of assessment, a compulsory law to enforce what ought naturally to be a private agreement between individuals might prove more oppressive than beneficial to the cultivators. Even under the Ryotwari system, it was known that pattaahs were seldom issued by Collectors till the season had very far advanced, and the actual state not only of the cultivation but of the crop had been ascertained.

2123. We stated that we were also desirous of considering this subject more fully from observing it stated in Section 3, Regulation V. A. D. 1812, enacted in Bengal, "That such parts of Regulation VIII. A. D. 1793 and of Regulation IV. A. D. 1794, as require that the proprietors of land shall prepare forms of pattaahs, and that such forms shall be revised by the Collectors, and which declare that engagements for rent contracted in any other mode than the prescribed by the Regulations in question shall be deemed to be invalid are hereby rescinded, and the proprietors of land shall henceforward be considered competent to grant leases to their dependent Talookdars under Farmers and Ryots and to receive correspondence engagements for the payment of rent from each of those classes or any other classes of tenants according to such form as the contracting parties may deem most convenient and most conducive to their respective interests."

2124. It had thus, we observed, after the experience of twenty years in Bengal been left to the contracting parties under the protection of the Court to enter voluntarily into such agreements as their mutual interests might dictate, concurring at present in the wisdom of this enactment, and finding no facts or arguments in the reports of the Collectors now submitted, calculated to remove this impression. We requested permission to delay the preparation of the required Pattaah Regulation, till the subject should receive fuller investigation and discussion.

REVENUE FOR FUSLY 1224—1814-15.

2125. Under date the 26th instant, we had the honor to submit for the information of the Right Honorable the Governor in Council, and for transmission to the Honorable the Court of Directors, the annual Fusly Statement showing the demand collection, balances, charges and net revenue of those branches of the public resources which are under the management of the Board of Revenue for the Fusly 1224, or from the 12th of July 1814 to the 11th of July 1815.

2126. The Fusly year we stated was a Revenue period, commencing on the 12th July of each year and ending on the 11th July of the succeeding year. The accounts prepared for the Fusly year we added, it was hardly necessary to remark, could not correspond with the official year accounts prepared for the purpose of being laid before Parliament; as the official year commenced on the 1st May and ends on the 30th April.

2127. We stated that in consequence of the observation of the Honorable Court, under date the 6th June 1814 on the incorrectness of the Fusly Statements, the Accountant General had in communication with us made some alterations in the form of that Statement which was considerably defective, in not shewing distinctly the items of demand but correct in all the details of collections, charges and balances.

2128. We annexed a copy of the letter of the Accountant General accompanying the Fusly Statement for the information of the Right Honorable the Governor in Council.

in Mr. G. Garrow, 5th, in
 11th December 1815.

and to offer

Abstract Comparative Statement of Gross Collections, Charges and Net Revenues of the Madras Government in Fusly 1223 and 1224.

Abstract Comparative Statement of Gross Collections, Charges and Receipts												
				Fusly 1223.		Fusly 1224.		Increase.		Decrease.		
Ordinary Collections.				Str. Pags.	F.C.	Str. Pags.	F.C.	Str. Pags.	F.C.	Str. Pags.	F.C.	
Fusly.	Arrears.	Current.	Extra Revenue.									
Land Revenue.	1223... 7,51,941-25-1	88,58,072-5-8	41,940-4-2	96,51,953-34-11	97,01,791-6-65	1,23,337-17-54	...	...	...	...	...	
	1224... 7,28,861-14-59	89,88,205-37-36	44,723-44-50	...	...	...	...	...	...	...	...	
Salt	...	...	...	8,93,260-8-77	7,92,264-12-32	...	...	1,02,995-36-45	...	...	...	
Fusly. Sayer or Land duties. Sea Customs.												
Customs.	1223... 8,83,026-11-78	4,13,734-24-64	...	12,46,760-36-62	12,56,911-37-9	12,161-9-27	...	...	...	...	...	
	1224... 8,74,326-15-57	3,84,585-21-32	...	...	...	...	...	...	...	...	...	
Abkary	...	...	...	3,41,420-9-11	3,55,161-15-59	13,741-6-48	...	...	...	...	...	
Sundry small Farms and Licenses	...	...	...	79,960-18-56	95,843-20-16	14,883-1-40	...	...	...	...	...	
Tobacco Monopoly	...	...	...	2,03,896-9-78	1,78,954-26-29	...	...	24,941-28-49	...	...	...	
Stamps...	...	...	...	83,092-46-75	1,09,547-16-30	17,442-10-35	...	...	...	...	...	
Total				1,25,02,344-18-50	1,25,44,474-0-0	2,12,263-30	...	...	...	...	...	
Extraordinary Collections.												
Interest on account of arrears unpaid	...	...	...	15,195-21-4	11,925-1-40	...	...	3,270-19-44	...	...	...	
Refunds of Charges Collection	...	...	...	8,039-7-28	4,831-20-39	...	...	3,207-31-69	...	...	...	
Refunds of Salary and Commission	...	...	...	19,142-32-23	36,331-22-75	17,191-35-59	...	...	...	...	...	
Refunds of Repairs of Tanks...	...	...	...	6,938-5-25	5,521-41-46	...	...	3,416-11-59	...	...	...	
Total Ordinary...				1,25,51,659-42-52	1,26,01,686-41-40	49,426-48-68	...	...	...	...	...	
Items of Receipts not properly Revenue.												
Recoveries of Advances	...	...	...	2,93,305-4-58	3,70,704-26-17	77,399-31-33	...	...	...	...	...	
Recoveries of Pensions and Charitable allowances...	...	...	...	1,25,955-31-32	1,15,679-36-25	...	...	10,975-40-7	...	...	...	
Sums received for sales of Land	...	...	...	821-34-75	245-25-69	...	...	576-9-6	...	...	...	
Recoveries of Law charges	...	...	...	1,829-40-78	818-2-25	...	...	1,011-37-55	...	...	...	
Receipts on account of Company's plantation	...	...	...	233-9-60	240-1-37	...	...	13-8-29	...	...	...	
Batta or gain by Exchange	...	...	...	7,732-44-13	8,389-27-13	656-28-1	...	...	...	...	...	
Judicial includ- ing Police... 51,560 2 51 Deposits... 3,16,222 29 16 Foreign pos- sessions... 70,687 35 40 Total... 4,38,270 22 27	Total Items of Receipts not properly Re- venue exclusive of Judicial deposit and Fo- reign possessions in Fusly 1223 Pagodas 4,38,270-22-27 as specified in the margin.			4,29,898-30-75	4,95,477-40-24	65,579-9-29	...	...	...	...	...	
Grand Total Star Pagodas...				1,29,21,558-28-47	1,30,26,564-36-64	1,15,006-8-17	...	...	...	...	...	
Ordinary Charges.												
Charges Collection of Land Revenue...				...	...	...	...	...	...	...	...	
Salt				...	...	...	...	...	...	...	...	
Fusly. Sayer or Land duties. Sea Customs.												
Customs.				1223... 1,56,177-17-22	84,742-20-32	...	...	...	...	...	...	
				1224... 1,48,761-4-19	39,405-13-79	...	...	...	...	...	...	
Abkary				...	...	...	...	...	...	...	...	
Sundry small Farms and Licenses				...	...	...	...	...	...	...	...	
Tobacco Monopoly				...	...	...	...	...	...	...	...	
Stamps...				...	...	...	...	...	...	...	...	
Total Ordinary...				13,41,677-10-4	12,71,901-42-42	...	...	...	...	...	...	
Items of disbursements not forming a part of the charges incurred in the collection of the Revenue.												
Advances for cultivation &c...				3,52,989-2-24	4,00,862-9-5	47,923-6-61	...	...	...	...	...	
Revenue Pensions, and Charitable allowances, &c...				4,79,925-19-76	4,84,060-31-31	4,735-11-35	...	...	...	...	...	
Sales of Land, or money paid for the estate bought in on account of Go- vernment				2,820-0-0	150-0-0	...	...	...	...	2,670-0-0	...	
Law Charges...				6,245-15-0	4,144-16-19	...	...	...	...	2,100-30-31	...	
Charges on the Company's plantations				1,090-43-61	1,097-10-52	6-11-71	...	...	...	...	...	
Batta or loss by Exchange				5,122-35-54	4,000-13-53	...	...	...	...	1,122-21-76	...	
Judicial includ- ing Police ... 3,29,415 27 55 Deposit ... 1,12,922 1 33 Foreign posses- sion ... 34,571 25 51 General charges extraordinary ex- clusive of Plan- tation Rs. 1,090. 45-61 and sales of land Rs. 2,820 ... 6,092 7 3 Total* ... 3,83,001 16 62				Total items of charges not forming a part of the charges collection exclusive of judicial deposit. Foreign possessions, and general charges extraordinary in Fusly 1223 Pagodas 9,83,001-16-62 as specified in margin....			8,48,143-13-25	8,94,914-36-3	46,771-22-33	...	...	...
Grand Total charges...				21,89,820-23-29	21,66,816-33-45	...	...	...	...	23,008-31-54	...	
Net Revenue after deducting charges collection from the Gross collections exclusive of items of charges not properly Revenue				1,16,39,881-18-43	1,18,24,662-39-22	1,84,781-20-59	...	...	...	...	...	
Net Revenue after deducting total charges inclusive of items of charges not properly Revenue				1,07,91,738-5-18	1,09,29,748-3-19	1,38,009-43-1	...	...	...	...	...	
N. B. Total Net Revenue as per Abstract comparative statement for Fusly 1223				1,07,91,738-5-18	1,02,47,997-10-63	...	...	...	...	...	...	
Total Net Revenue as per General Statement for Fusly 1223				...	...	...	...	...	...	...	...	
Difference accounted for as follows :-				...	...	...	...	...	...	...	...	
Total charges as per General Statement for Fusly 1223				...	...	...	...	...	...	...	...	
Total charges as per Abstract com- parative for Fusly 1223				...	...	...	...	...	...	...	...	
Items of charges omitted as above not- ed in the margin				...	...	...	...	...	...	...	...	
Total receipts as per General statement for Fusly 1223				...	...	...	...	...	...	...	...	
Total receipts as per Abstract compa- rative for Fusly 1223				...	...	...	...	...	...	...	...	
Deduct items of receipts omitted as above noted in the margin				...	...	...	...	...	...	...	...	
Grand Total Net Revenue				...	...	...	...	...	...	...	...	

2138. We explained that the head of extraordinary receipts included the following subordinate heads :—

- Col. 30.—Interest on account of arrears,
- Refunds of charges collection,
- Do. of salary and commission,
- Do. of repairs of tanks.

2139. These heads we stated necessarily varied in amount, and that the increase and decrease did not appear to require remark.

2140. Under the head of "Items of receipt not classed as Revenue," we explained that, that head was sub-divided into the following :—

	S.	P.	F.	C.	1. Recoveries of advances.
Charges...	4,34,000	31	31		
Receipts ...	1,15,079	36	25		2. Refunds or receipts on account of Revenue Pensions and Charitable Allowances.
Net charge ...	3,69,550	40	6		

2141. We referred to our Proceedings of the 1st of February 1813 for detailed explanation on these items of receipt, which we observed rendered it unnecessary to say anything farther on the subject. The amount of recoveries of advances, we observed, was of course in proportion to the advances, and the advances we stated to be regulated by the circumstances of the season : for the necessity of making these advances we referred to different Proceedings where they are always explained at length.

2142. We stated that the Revenue Pensions and Charitable Allowances, and allowances to endowed institutions were in some cases receipts that were reimbursed. That in some cases the receipts had been long ago blended with the Land Revenue, in others not distinguished. That there was an increase of receipt and an increase of charge owing to an improved arrangement in bringing to account that item of receipt and charge. For further information on this subject, we referred to the explanation to be given on the charges.

2143. The total gross collections of every denomination in Fusly 1223 we stated to have amounted to Star Pagodas 1,29,81,553-28-47. In Fusly 1224 to Star Pagodas 1,30,96,564-36-64, the latter year having yielded an increase of Star Pagodas 1,15,006-8-17.

CHARGES.

2144. Under the head of Charges Collection of Land Revenue, we stated were included the charges for the offices of the Collector, the offices of their Native Establishments of collection and account, their salary and commission, and the charges incurred in the repairs of tanks and water-courses which had, we observed, shewed a decrease of Pagodas 9,285-35-49.

2145. Under the head of Salt, we observed that there was a decrease of charge amounting to Pagodas 44,166-17-45, arising principally from the small quantity of Salt exported to Bengal, which had necessarily diminished the shipping charges, and partly from a smaller quantity of Salt having been manufactured in consequence of the diminished Export.

2146. Under the head of Customs we expressed our hope that it would be satisfactory to Government and gratifying to the Honorable Court to observe that the attention paid to that branch of Revenue had produced so considerable a reduction in the charges as Pagodas 52,753-19-36.

2147. The increase under the head of Tobacco Monopoly we stated to be owing to large advances having been made for the purchase of Tobacco within Fusly 1224 than in Fusly 1223; we also notified that we should have occasion to address Government shortly on the amount of net Revenue derived from the Tobacco Monopoly.

2148. Under the head of advances for cultivation, we observed that, that head fluctuated at all times, and that in Fusly 1224, the increase of Pagodas 47,923-6-61 was owing to a greater sum having been required to aid the cultivation in the southern districts which suffered so much, and that the amounts would be recovered.

2149. The increase of Pagodas 4,735-11-35 appearing under the head of Revenue Pensions and Charitable Allowances, we explained to arise chiefly from transfers from other heads; and payments of arrears of pensions stopped for investigation during Fusly 1223. We stated that no increase of pension had been made to any extent within the expired Fusly, but that on the contrary, the Revenue Pension List had of late years been reduced in a considerable degree, and that our volumes of Proceedings would shew the attention we had bestowed on that branch of public expenditure.

2150. The other heads of charge we dismissed without any particular remark.

Vide Enc. 1 sent to the Chief Secretary by the Accountant General, dated 21st December 1815.

2151. For the balances of Land Revenue of Fusly 1224, we referred to Statement No. 1 in Mr. Garrow's letter, when they stood as follows:—

DEMAND.											
Permanently settled Revenue.			Demand on the 12th July 1814 or beginning of Fusly 1224.			Demand on the 12th July 1815 or end of Fusly 1224.			Total.		
Rs.	F.	C.	Rs.	F.	C.	Rs.	F.	C.	Rs.	F.	C.
4,18,016	0	22	3,89,772	23	43	29,298	7	6	8,37,086	30	71.
Collections to the 31st October 1815.											
2,55,496	3	38	2,01,233	26	74	14,907	35	5	4,71,697	20	32.
Balance on the 1st November 1815.											
1,62,519	41	60	1,88,538	41	49	14,830	17	1	3,65,389	10	39.

2152. We stated that this balance of Star Pagodas 3,65,389-10-39 had been further reduced during the month of November.

Vide Enc. 2 sent to the Chief Secretary by the Accountant General, dated 21st December 1815.

2153. Under the head of old balances we stated that the balances of Revenue previously to Fusly 1224 stood as follows in No. 2 of Mr. Garrow's letter:—

Demand on the 12th July 1814 or beginning of Fusly 1224.											
Old account previous to Fusly 1222.			Fusly 1222.			Fusly 1223.			Total.		
Ps.	F.	C.	Ps.	F.	C.	Ps.	F.	C.	Ps.	F.	C.
32,41,664	22	4	1,98,224	5	60	8,70,240	37	45	43,22,129	20	29
Balance on the 12th July 1815 or end of Fusly 1224.											
31,60,739	20	44	1,68,896	42	48	2,47,523	25	78	35,86,160	0	10

In a note we remarked that only three years were kept distinct, so that in each year the year was added to the old account.

Balance on the 1st November 1815.
Old account and Fusly 1222 united.
33,24,628-7-37 2,26,532-35-30 35,51,160-43-7.

2154. We stated that the gross Land Revenue of Fusly 1223 was 97,37,312-42-53, the balance on the 1st November for that year under all the circumstances so fully detailed in our Proceedings was Pagodas 2,26,532, or $2\frac{5}{16}$ per cent. only on the demand, and that it had been further reduced during the month of November.

2155. The old account we observed included a long period of years, beginning in some districts with the cession of the Provinces; we added that the Special Commission had recommended that all the old and desperate balances should be written off, and that their recommendation had been sanctioned for the accounts of some districts, but the Honorable Court of Directors having objected to that measure, the recommendation had not been repeated by the Board of Revenue, so that balances due from Zemindars, Renters and others, who had been completely exonerated since the permanent Settlement from the payment of those balances still continued in the public accounts. We requested that this subject might be brought to the notice of the Honorable Court, in order that demands of which there was not the least expectation of realizing any part might no longer stand on the books of the Company.

2156. We furnished the following Abstract Statement for the purpose of giving at one view the amounts of each principal branch of Revenue under our management for a series of years, which we expressed our hope would be considered to contain evidence of our successful endeavours to improve the various branches of Revenue under our charge.

	Farms and		Revenue.		Sea and Land.		Duties.		Total.	
	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.
Fusly 1217	1,00,61,957	831	4,18,312	21 74	6,92,278	8 18	5,53,294	41 67	1,17,25,842	35 30
Do. 1218	99,77,770	848	4,67,955	31 73	6,76,871	25 25	8,39,297	44 58	1,19,61,896	15 42
Do. 1219	99,00,225	471	5,24,450	37 13	7,19,564	21 46	10,64,293	25 14	1,22,55,098	3 53
Do. 1220	98,53,030	1670	5,27,170	17 38	8,58,357	42 69	11,30,412	41 43	1,24,38,944	32 72
Do. 1221	92,59,491	44 62	5,52,209	13 42	8,64,242	2 50	11,19,456	23 21	1,18,60,744	16 72
Do. 1222	96,53,056	27 46	5,59,871	3 73	9,11,513	10 45	11,69,550	29 34	1,23,69,511	0 59
Do. 1223	96,10,013	30 9	6,25,276	37 65	8,95,260	3 77	12,46,760	36 62	1,24,60,404	14 48
Do. 1224 exclusive of Extra Revenue	97,17,067	7 15	6,30,959	17 24	7,92,261	13 32	12,58,911	37 9	1,00,547	16 30
Note*										
Abkary			3,55,101	15 59						
Sundry Small Farms.			96,843	20 16						
Tobacco			1,78,954	26 29						
			6,30,959	17 24						

2157. We notified our intention to have framed a Report for the information of Government, and for transmission to the Honorable the Court of Directors on the subject of the Demand, Collection and Balance of the permanently settled Revenue from the first introduction of that system. But we stated that owing to the state of the Collector's Catcherry at Ganjam, under the fever raging in that Province, we were only enabled to shew the result of the permanent system by figures in the following Abstract.

or from Fasly 1213 to Fasly 1224, inclusive or 12th July 1803 to 11th July 1814.

Number.	Names of the Districts.	Total Demand.		Total collections within the current year.		Subsequently collected.		Grand Total collections.		Balance on the 30th November last.		Percentage of the Demand.		
		S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.	F. C.	S. Pags.
1	Ganjam	Not received owing to the sickness of the Currier servants.	1	31,20,003	23	21	49	39,92,435	26	70	11,431	32	11	4
2	Vizagapatam	40,03,870	24	47,44,427	34	51	13	63,03,782	1	4	47,031	37	44	12
3	Rajahmundry	63,51,473	38	29,53,144	34	28	31	31,04,843	23	72	...	...	...	16
4	Masulipatam	31,04,843	23	40,76,906	9	56	33	41,42,496	42	53	...	...	...	...
5	Guntur	41,42,496	42	8,45,135	27	39	14	9,77,619	41	78	3,469	32	14	...
6	Nellore	9,50,969	19	24,91,883	26	66	37	32,13,014	13	63	1,86,516	40	51	...
7	Chingleput	32,40,431	14	12,86,235	0	...	0	12,96,192	0	0	...	...	...	...
8	Northern Division of Arcot	12,86,192	0	47,48,842	2	...	17	51,78,393	19	56	...	...	...	...
9	Salem	52,48,071	14	87,955	22	1	5	90,313	27	55	...	...	...	...
10	Southern Division of Arcot	90,213	27	30,02,585	31	10	19	32,70,818	6	70	2,20,855	1	70	...
11	Dindigul and Madura	35,01,653	7	...	...	...	...	...	...	...	1,13,733	0	0	...
12	Ramnad	...	...	...	...	...	...	...	...	...	1,17,403	1	70	...
13	Tinnevely	11,80,416	0	10,55,322	19	77	38	11,56,468	13	12	23,957	31	68	...
14	Grand Total	3,32,40,651	32	2,84,21,442	6	481	42	14,32,27,070	6	63	5,12,551	29	3	...
15	Deduct difference of Batta in Masulipatam	...	...	...	...	...	...	...	...	...	...	...	...	...

2158. Of the balance under the head of Dindigul and Madura Star Pagodas 1,13,733, we ascertained that the balance was due from the Zemindary of Ramnad only, the right to the succession of which had recently been contested in the Courts, and that this balance had accrued during Faslies 1223 and 24.

2159. We shewed from the foregoing abstract exclusive of Ganjam a demand of 3,32,40,651 Pagodas had been collected during twelve years with a balance on an average of less than 2 per cent., and stated our opinion that if from this were to be deducted the good balances, if some allowance were to be made for the unfortunate over-assessment of Dindigul so particularly brought to the notice of the Honorable Court, and if the original purchase money with the interest levied on the arrears were taken into the account, the result would afford a favorable specimen of successful collection of a large Revenue without the evils of annual Settlements, the consequence of which, at least so far as regards the Zemindary annual Settlements in the Northern Circars are so fully exposed in our general Reports during that period.

2160. We have the honor to forward the whole set of our Proceedings for the year 1814 together with the broken set from 13th February 1815 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,

Right Honorable Sir,

Your most obedient humble servants,

(Signed) ROBERT ALEXANDER,

(„) JOHN HODGSON,

(„) JAMES COCHRANE.

Fort St. George,
26th December 1815.

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